




**STANDARD ACCOUNTING SYSTEM FOR  
GOVERNMENT AGENCIES (SAGA)  
IMPLEMENTATION READINESS IN  
DUNGUN MUNICIPAL COUNCIL (MPD)  
DUNGUN, TRENGGANU**

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**OPEN UNIVERSITY MALAYSIA**

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Project Paper submitted in partial fulfilment  
for the degree of  
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OPEN UNIVERSITY MALAYSIA

JANUARY 2021

## DECLARATION

I hereby declare that this Project Paper is the result of my own work, except for quotations and summaries which have been duly acknowledged.

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## ABSTRACT

Any government organizations, such as Majlis Perbandaran Dungun (MPD), will definitely face the need to change their structure, objectives, processes and technology. The MPD is in the process of adopting the Standard Accounting System for Government Agencies (SAGA) at the fourth phase of implementing the accounting and financial system as was directed by the government. MPD is collaborating with MBI (Ipoh City Council) in developing the system that suits the MPD's requirement in order to ensure that the system is in compliance with SAGA. The success of SAGA implementation in MPD does not depend only on technical perspectives but may also rely on the employees' willingness to use the system. The purpose of the study is to determine the employees' technology readiness (TR) and technology readiness for change (RFC) in the implementation of SAGA in MPD. The basic question is the applicability of the system by the MPD employees. The scope of the study is to examine technology readiness (TR) by using Technology Readiness Index (TRI) which includes the test of user personality by using the TRI components: opportunity, innovativeness, discomfort and insecurity, and readiness for change (RFC) statements. The study examines the relationship of user personality and technology readiness and finally to determine the most influential user personality towards technology readiness among the employees of MPD. Questionnaires were adopted from previous study on technology readiness (TR) and technology readiness for change (RFC) and distributed to the MPD staffs. The questionnaire involved three sections: demographic, readiness for SAGA and technology readiness. The IBM Special Package for Social Science (IBM SPSS) is utilised for the data analysis. The result of the study concludes that there is positive indication for technology readiness in implementing SAGA by the MPD employees. Optimism was found to have positive influence on MPD employees for SAGA readiness in terms of technology change. However, innovativeness has not yet become its predictor as the employees need to be able to comfortably use the new technology. While for discomfort, it was found that it was not a significant predictor to perceived ease of use and perceived usefulness of using new technology. The last factor that is also not significant to influence readiness for SAGA is insecurity. The research concludes that the highest correlation value is between optimism and innovativeness. The findings also denote that only optimism serves as a significant factor that determines the MPD employees' readiness for SAGA. As for managerial implications and suggestions, the MPD management should encourage positive and frequent communication, training, support system, expose to new technology, practice the right culture and positive work environment among the MPD staff.

Keywords: *Standard Accounting System for Government Agencies (SAGA), Technology Readiness (TR), Technology Readiness for Change (RFC) and Technology Readiness Index (TRI).*

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## **SYMBOLS**

- |          |                                  |
|----------|----------------------------------|
| 1. SWT   | - Allah, the Most Gracious       |
| 2. SAW   | - The Prophet, be peace upon him |
| 3. &     | - and                            |
| 4. et al | - and others                     |
| 5. i.e   | - that is                        |
| 6. etc   | - and extra                      |

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**LIST OF ABBREVIATIONS****ABBREVIATIONS**

<b>ePBT</b>	Elektronik Pihak Berkuasa tempatan
<b>JAN</b>	Jabatan Audit Negara
<b>JANM</b>	Jabatan Akauntan Negara Malaysia
<b>KPKT</b>	Kementerian Perumahan dan Kerajaan Tempatan
<b>MBI</b>	Majlis Bandaraya Ipoh (Ipoh City Council)
<b>MPD</b>	Majlis Perbandaran Dungun
<b>PBT</b>	Pihak Berkuasa Tempatan
<b>RFC</b>	Readiness for Change
<b>SAGA</b>	Standard Accounting System for Government Agencies
<b>SBKT</b>	Sistem Bersepadu Kerajaan Tempatan
<b>SBPBT</b>	Sistem Bersepadu Pihak Berkuasa Tempatan
<b>SKT</b>	Sistem Kerajaan Tempatan
<b>TAM</b>	Technology Acceptance Model
<b>TR</b>	Technology Readiness
<b>TRI</b>	Technology Readiness Index

# **CHAPTER 1**

## **INTRODUCTION**

### **1.0 INTRODUCTION**

This chapter present an introduction to the Standard Accounting System for Government Agencies (SAGA) in Malaysia and will be stressing specifically on its implementation readiness in the Dungun Municipal Council (MPD) in the district of Dungun, which is in the state of Terengganu, Malaysia. This chapter will consist of the whole subject matter ranging from the background of the study, research problem, objectives of the study, research questions, rationale for the research, significance of the study, scope of the research, definition of terms and limitations of the study.

### **1.1 BACKGROUND OF THE STUDY**

An accounting system is prominently important for government agencies in order to obtain an accurate, reliable and transparent account to ensure for its trustworthy, integrity and accountability of the agencies. The Auditor Director General of Malaysia has reported that a few, if not many, whereby government agencies have repeatedly shown their weak performance in the accounting and financial management of government agencies (Mostal, 2010). The accounting and financial management that should be systematic, efficient and effective is also vitally important to uplift the accountability and in turn, will induce to avoid corruption, irregularities and frauds in the public sector (Mahmood, 2019). The Auditor Director General of Malaysia has stressed that it is significantly important for the public sector to have an

excellent financial management to safeguard a systematic, efficient and effective as well as a reliable delivery system (Husain, Ahmad, Seli & Ahmad, 2015). The government had introduced various accounting and financial systems for many government agencies. Dungun Municipal Council (MPD) was not exceptional to implement such accounting and financial systems as directed by the government.

The Dungun Municipal Council (MPD) had undergone four phases of the development of the accounting system (Mohamad, 2020). The report on the personal interview with the Director of Finance, Dungun Municipal Council (MPD), Dungun, Terengganu is attached as **APPENDIX 1**. The development of accounting and financial system in MPD is beginning from 1995 to the present day as listed below:

- Year 1995 - Local Government System or Sistem Kerajaan Tempatan (SKT) was introduced by KPKT (ANM, 2018);
- Year 2000 - An Integrated System for Local Government or Sistem Bersepadu Pihak Berkuasa Tempatan (SBPBT) was introduced by the Terengganu State Government (PDNT, 2020);
- Year 2005 - ePBT was introduced by the Federal Government (MAMPU, 2012); and
- Year 2017 – MPD had collaborated with the Ipoh City Council (MBI) to develop an accounting system which was in compliance with SAGA (MBI, 2017). The project was started in 2018 with an estimated cost of RM770,000.00 (MPD, 2017). The project is projected to be run in 2021 and expected to be fully completed in 2023.

Evidently, much has been done to enable MPD implementing a computerised accounting and financial system in the current year, utilising and adopting computer technologies is important to ensure business can be systematically derived. Inevitably organization should also think of various aspects of consequences in adopting new technology. This study will focus on the readiness of employees of MPD in the implementation of SAGA in MPD.

Explaining and predicting user adoption of new technology is a long history of attention in both academia and practice (Lin, Sher & Shih, 2007). Among the many models was the Technology Acceptance Model (TAM), which was originally developed to predict the people's technology adopting behaviour at work environment (Davis, 1989). Specifically, it is to determine the framework in predicting and explaining people's adoption of information technology (IT) in work settings. TAM was fundamentally founded in the Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1980).

Technology readiness (TR) refers to the people's propensity to embrace and use new technologies for accomplishing goals in home and at work. The construct can be viewed as an overall state of mind resulting from gestalt of mental enablers and inhibitors that collectively determine a person's predisposition to use new technologies (Parasuraman, 2000). People in work setting may reluctantly or involuntarily adopt a system due to management intervention (Lin, Sher & Shih, 2007). From the technology readiness aspect, this study will establish to address the issue of its applicability of adoption of technology in order to identify the readiness of MPD employees in the implementation of SAGA.



## 1.2 RESEARCH PROBLEM

The applicability of technology refers to technology acceptance and/or technology readiness (TR), (Biljon & Renaud, 2008). Technology readiness (TR) refers to the people's propensity to embrace and use new technologies to accomplish goals in home life and at work (Parasuraman, 2000). Technology readiness is influenced by mental enablers and inhibitors which are either in the positive or negative mental state of mind. Therefore, technology readiness will be measured through the user's personality. The four components of user personality that influence the mental state of mind are: *optimism and innovativeness* are the positive factors, while *discomfort and insecurity* are the negatives factors (Lin, Sher & Shih, 2007). The positive factors – optimism and innovativeness - became the contributor to technology readiness while the negative factors – discomfort and insecurity- oppositely became the suppress or barriers to the technology readiness (Asgharpour, 2006).

Thus, as afore said, the applicability of SAGA technology in MPD can be influenced by the previous experience and knowledge of MPD employees in implementing a new accounting and financial system, specifically, the SAGA. Basically, the MPD employees have had experience in the implementation of earlier accounting and financial systems such as the Local Government System (SKT), Integrated System for Local Government (SBKT) and the ePBT which were not working very well and not in full compliance with SAGA. Previous experience and knowledge of technology will influence cue utilization (Rao & Monroe, 1988). Therefore, previous experience and knowledge in implementing a new accounting and financial system will affect

the personality of MPD employees and as such, will affect the readiness of MPD employees in implementing SAGA in MPD.

The vital question here is, how ready are the MPD employees to adopt SAGA as a new system which is in the form of a computerized accounting and financial system and knowledge based technology. Furthermore, practically many, if not all, the MPD employees have limited knowledge in computer, thus, having lack of computer literacy.

As mentioned earlier, Technology Acceptance Model (TAM) emphasized that the users' intention to use the system is based on the users' beliefs about the system namely, perceived usefulness and perceived ease of use. TAM was rooted from the Theory of Reasoned Action (TRA) (Ajzein & Fishbein, 1980). The belief of perceived usefulness will enhance his performance, while, perceived ease of use will make the users feel less burden on work. Both beliefs will influence the users' personality and directly influence the MPD employees' readiness in the adaptation of a new technology and system. The integration of Technology Readiness (TR) and Technology Acceptance Model (TAM) became Integrated Technology Readiness and Technology Acceptance Model (TRAM) which broaden the applicability and suggested a better way of adoption of technology (Lin, Sher & Shih, 2007). However, it should be noted that other external variables such as training, support and perceived accessibility will influence the users (Karahanna & Starub, 1999).

This study focus only on technology readiness (TR) as the basis to determine the implementation of SAGA readiness by the employees of MPD. The Technology Readiness Index (TRI) was used to measure the relationship

of user personality - the four dimensions of technology readiness (TR): *optimism, innovativeness, discomfort and insecurity* - with technology readiness in implementing SAGA in MPD. Thus, the question in this study is regarding the applicability of SAGA in MPD, specifically, the readiness of the employees of MPD in the implementation of SAGA in MPD.

### **1.3 RESEARCH OBJECTIVES**

The main objective of this study is to create a better understanding on the readiness of MPD employees in implementing SAGA. Some factors had been identified to determine their relationship towards Technology Readiness among the employees of MPD. Therefore, this study attempts to accomplish the following specific objectives:

- i. To examine the relationship between Technology Readiness Index (*Optimism, innovativeness, Discomfort and Insecurity*) and Readiness for SAGA among the employees of MPD.
- ii. To determine the most influence factor of Technology Readiness Index (*Optimism, innovativeness, Discomfort and Insecurity*) towards readiness for SAGA among the employees of MPD.

### **1.4 RESEARCH QUESTIONS**

This study will attempt to answer the following research questions in order to achieve the respective objectives:

1. What is the relationship between Technology Readiness Index (*Optimism, Innovativeness, Discomfort and Insecurity*) and

Readiness for SAGA among the employees of MPD.

2. What is the most influence factor of Technology Readiness Index (*Optimism, Innovativeness, Discomfort and Insecurity*) towards Readiness for SAGA among the employees of MPD.

## **1.5 RATIONALE FOR THE RESEARCH**

The employees of MPD had already experienced three phases of implementing accounting and financial system which include the Local Government System (SKT) introduced by KPKT, an Integrated System for Local Government (SBKT) promoted by the State of Terengganu Government and the ePBT presented by the Federal Government. Nonetheless, it was found that the three accounting and financial systems did not work well. Furthermore, it did not fully compliance with SAGA. Currently, the MPD staffs are undergoing the fourth phase of implementing accounting and financial system in MPD by which MPD is collaborating with the Ipoh City Council (MBI) for developing the accounting and financial system that is in compliance with SAGA.

The previous experience and knowledge had affected the MPD employees in terms of perception and behaviour in implementing the new accounting and financial system known as SAGA by using the new software and technology based on a fully computerized accounting system and single data entry.

Technology readiness (TR), in general, is the perceived technology belief that has an influence on an individual. The people's general belief about technology is derived from their prior experiences that may be engaged to the

dominant perception of usefulness and ease of use. Previous experience and knowledge will influence the people's cue utilization (Rao & Monroe, 1988). More knowledge reflects more extensive experience, expertise and familiarised knowledge, and thus, effortful processing related to information evaluative inferences. The employees' expectations based on prior belief stored in their memory can influence the employees' perception. Thus, the employees' prior belief formed through experience play a vital role in directing behaviour.

Similarly, in the implementing of SAGA, the MPD employees' previous knowledge and experience will influence the perception of the employees as well as their behaviour. The rationale of the study is based on the followings:

- i. It is a proactive move to understand how far the past knowledge and experience in implementing of accounting and financial system in MPD had affected their perception and behavior in the implementation of SAGA; and
- ii. It is an opportunity to measure the readiness of the MPD employees in adopting a new technology for the implementation of SAGA in MPD.

## **1.6 SIGNIFICANCE OF THE RESEARCH**

### **1.6.1 Dungun Municipal Council**

The study will be most benefited by MPD in the process of identifying the readiness of the MPD staffs in implementing SAGA in MPD. The result will become the guideline for MPD to prepare for training and support system

for its employees to uplift its efficiency and to speed-up the progress for the SAGA implementation in MPD.

### **1.6.2 The other local government**

This study will enable to identify the various problems and find solutions for the implementation SAGA for other local governments such as the district council, the municipal council and even the city council.

### **1.6.3 KPKT**

Since the study were conducted within the local government, therefore, KPKT will be benefiting most from the study. The outcome of the study may become a guideline for the actual and real implementation of SAGA for other local governments. Furthermore, the study may also bring benefits to other government agencies, other than the local government agencies, such as to statutory bodies and other government agencies since the study is also concerned with the government operation and mechanisms of government agencies and department.

### **1.6.4 Malaysia Department of Accountant General (JANM)**

The study will assist JANM in identifying the various reasons for the lack of participation or implementation of SAGA in government agencies and finally to expedite the implementation of SAGA in the government agencies.

### **1.6.5 Accounting Institutions and Audit Firms**

There are various accounting training institutions in the country, such as the National Account Institute (IAN) and other private accounting training firms which will benefit from the outcome of the study. There are also numerous other accounting firms that will benefit from the study.

### **1.6.7 Other accounting and university students**

The study will also, to a certain extent, be beneficial to the other accounting university students in the understanding of SAGA and its implementation.

## **1.7 SCOPE OF THE STUDY**

The scope of the study focused on the SAGA implementation readiness in MPD, specifically, on the readiness of MPD employees in the acceptance of technology. People's beliefs about technology have both the positive and the negative sides. The various technology beliefs are categorized into four distinct components, namely: *optimism, innovativeness, discomfort and insecurity* (Parasuraman, 2000). Two of these components – *optimism and innovativeness* are contributors that increase an individual's technology readiness, while the other two – *discomfort and insecurity* are inhibitors that suppress technology readiness (Asgharpour, 2006). Therefore, the study will mainly focus on the relationships of the four components: *optimism, innovativeness, discomfort and insecurity* with readiness in implementing of SAGA as well as the implication of TRI on the applicability of SAGA implementation in MPD.

## **1.8 DEFINITION OF TERMS**

### **1.8.1 Accounting System**

Accounting System is the system of the process of recording, classifying, summarizing, reporting, analysing, and interpreting business activities into monetary units to assist the users of this information on decision making (Misrun & Shafie, 2018).

### **1.8.2 Dungun Municipal Council (MPD)**

MPD was formed on January 1<sup>st</sup>, 1981 under the Local Government Act 1976 (Act 171) through the Terengganu State Government Gazette No. 860 dated December 18<sup>th</sup>. 1980 (MPD, 2020). MPD is one of the seven (7) local authorities in the state of Terengganu. MPD is the transformation of the Dungun Local Council and Paka Local Meeting Council. The location of the entire MPD area is along the coastal area extending from the north and it borders the Kemaman Municipal Council (MPK) area in the south, MDHT area in the west and MDM area in the north.

### **1.8.3 ePBT**

The ePBT is an acronym for the Electronic System for Pihak Berkuasa Tempatan. The ePBT system is a system of management of revenue, accounting, complaint and reporting of PBT which used a combination concept of “Client Sever” and Web to support the PBT in managing the daily operations, especially which involves in the collection of revenue, financial processes and accounting transactions. This system is also supported by a component which is characterized by Management Information System (MIS), Business Process



Work Flow DSS (Decision Support System). The ePBT empowers the local government such as the MPD through the application of IT (MAMPU, 2012).

#### **1.8.4 Standard Accounting System for Government Agencies (SAGA)**

SAGA is abbreviated for Sistem Perakaunan Standard Bagi Agensi Kerajaan or known as the Standard Accounting System for Government Agencies (SAGA) (Omar, 2018). It is an application system for accounting and finance which has been developed for the Commercial-Off-The-Shelf (COTS) and other supported system related to financial data and its integration. SAGA is also defined as a concept of computerized accounting system developed in 2005, that started with coding to determine the criteria set by the government and that fulfil the Generally Accepted Accounting Principle (GAAP) (JPM, 2011).

#### **1.8.5 Technology Readiness (TR)**

Technology Readiness (TR) refers to the people's propensity to embrace and use new technologies for accomplishing goals in home life and at work (Parasuraman, 2000). The TR construct can be viewed as an overall state of mind resulting from a gestalt of mental enablers and inhibitors that collectively determine a person's predisposition to use new technology.

#### **1.8.6 Technology Readiness Index (TRI)**

Technology Readiness Index (TRI) was developed to measure the people's general beliefs about technology. The TR construct comprises four sub-dimension: *optimism, innovativeness, discomfort and insecurity* (Lin, Sher

& Shih, 2007). Optimism and Innovativeness are drivers of Technology Readiness (TR) while, Discomfort and Insecurity are inhibitors.

### **1.8.7 Optimism**

Optimism relates to a positive view of technology and a belief that technology offers the people increased control, flexibility and efficiency (Lin, Sher & Shih, 2007). Optimism is the positive factor and contributor for technology readiness (TR) (Asgharpour, 2006).

### **1.8.8 Innovativeness**

Innovativeness refers to a tendency to be technology pioneer and thought leader (Lin, Sher & Shih, 2007). Innovativeness is the positive factor that accelerates technology readiness (TR) (Asgharpour, 2006).

### **1.8.9 Discomfort**

Discomfort consists of a perception of lack of control over technology and feeling of being overwhelmed by it (Lin, Sher & Shih, 2007). Discomfort is the negative factor and inhibitor that suppresses or discourages for technology readiness (TR) (Asgharpour, 2006).

### **1.8.10 Insecurity**

Insecurity involves distrust to technology and scepticism about its ability to work properly (Lin, Sher & Shih, 2007). Insecurity is the negative factor that distort of technology readiness (TR) (Asgharpour, 2006).

## **1.9 LIMITATIONS OF THE STUDY**

### **1.9.1 Literatures**

There is a very limited literature that can be accessed physically or through hard copies due to the fact that all libraries are under the SOP of Pandemic Covid-19 that does not allow the researcher to do a research in the library. The student researcher was only allowed to be in the library for not more than an hour per entry to find any relevant research materials such as books or journals. Most of the research sources are from the Internet or online materials such as in websites, official portals and online newspapers.

### **1.9.2 Time Constraint**

The time period to complete the project schedule is divided into two phases. Originally, the first phase is the 'project work one' which is about four months from 1<sup>st</sup> May until 31<sup>st</sup> August 2020 to complete chapters 1, 2 and 3. However, the study was only started on 1<sup>st</sup> June 2020 due to the restriction of the Pandemic Covid-19. Within the same period, the student researcher had to start the project from choosing the topic, determining the scope of the study, terms of references and literature review and references as well as to get the approval from MPD. The approval letter is attached as **APPENDIX 2a**. The student researcher also has to make a personal interview with the Director of Finance of MPD. The second phase 'project work two' is supposed to commence between 1<sup>st</sup> September until 31<sup>st</sup> December 2020, which will cover chapters 4 and 5.

However, due to a latest development in the implementation of SAGA in MPD, the student researcher had to change the topic of the study and

reschedule the research time period. The acknowledgement of change of topic from MPD is attached as **APPENDIX 2b**. The first phase of the study will complete Chapter 1, 2 and 3 by 15<sup>th</sup>. December 2020 and the second phase of the study which cover Chapter 4 and 5 will be completed by 28<sup>th</sup>. February, 2021.

### **1.9.3 Finance**

It is rather unfortunate to mention that there is no financial assistance of any sort being provided in carrying out the study, neither from the department nor the government. Therefore, limited financial resources had limited the study.

## CHAPTER 2

### LITERATURE REVIEW

#### 2.0 INTRODUCTION

This chapter presents the concept and theory, the review of literature and the conceptual framework of the study on SAGA implementation which emphasizes on technology readiness among the MPD employees. The literature reviews are concerned with the four technology readiness (TR) components, namely: *optimism, innovativeness, discomfort and insecurity* and readiness in implementation of SAGA.

#### 2.1 READINESS

Readiness is fundamentally concerned with Technology Readiness (TR), which refers to the people's propensity to embrace and use new technologies for accomplishing goals in home and at work (Parasuraman, 2000). Propensity means an inclination or natural tendency to behave in a particular manner. Technology readiness constructs can be observed as an overall frame of mind resulting from a pattern of mental enablers and inhibitors that collectively determined a person's tendency to use new technologies.

Technology readiness (TR) provides a specific dimension as well as an overall measure of Technology Readiness (TR). Technology readiness conceptualizes the people's general beliefs about technology and is associated with their use of technology-based products and services (Parasuraman, 2000). In this context of study, the products and services is the SAGA system which are provided by the vendor. The SAGA system which will be implemented in

MPD is developed by the Ipoh City Council (MBI) and it will be supervised by the Ipoh City Council (MBI) as the vendor.

Technology readiness (TR) is obviously interrelated and complimentary to the Technology Acceptance Model (TAM) which is specifically a framework for predicting and explaining the peoples' adoption of information technology in work setting (Davis, 1989). TAM promotes that the users' acceptance of a new system is determined by the users' intention to use that particular system, which in fact is influenced by the users' beliefs of the system's perceived usefulness and perceived ease of use. TAM was theorized to be a contributory fore-runner of both perceived usefulness and perceived ease of use, which subsequently affect the MPD staffs' intentions to use the SAGA system.

In order to measure technology readiness in SAGA, the Technology Readiness Index (TRI) will be used to measure the general beliefs about technologies. Technology Readiness Index (TRI) is a 36-item scale to measure "technology readiness" (Parasuraman & Colby, 2015). The technology readiness construct comprises of four sub-dimensions namely: *optimism, innovativeness, discomfort and insecurity*. It is a combination of both the positive and negative feelings of an individual on accepting a new technological system, or the user's personality towards technology acceptance which will reflect his technology readiness. The positive and negative beliefs about technology may co-exist, and can be arranged from strongly positive to strongly negative. The relative dominance of positive and negative feelings about technology would vary among the people and may cause corresponding

variations in the people's propensity to embrace and employ a new technology (Parasuraman & Colby, 2001).

Technology has revolutionized service delivery in virtually every service category that Technology Readiness Index (TRI) had widely used and upgraded (Parasuraman & Colby, 2015). The Technology Readiness Index (TRI) construct has examined in terms of many different viewpoints as for the demographic characteristics such as gender, age, culture, rural-urban, education level and income (Bakirtas & Akkas, 2017). In this study, the student researcher has customized five demographic factors, namely on gender, age, level of education, service group and length of service. However, it is not the main objective of this study to determine the relationships of demographic factors with the Technology Readiness (TR) components as this is just a basic study on technology readiness at work setting.

The study is more concerned on the applicability of SAGA in MPD by determining the readiness of the MPD staffs in implementing SAGA. In this respect, the user personality of the MPD staffs which are specifically listed as optimism, innovativeness, discomfort and insecurity, are measured by using the Technology Readiness Index (TRI) as postulated by Parasuraman, 2000 (Parasuraman, 2000). The study will determine the relationship of user personality toward technology readiness as well as to determine the most influential user personality towards technology readiness in order to identify the MPD staff readiness in implementing SAGA in MPD.

The implementation of SAGA by government agencies have been very slow and inability to comply with SAGA Compliance due to the lack of expert personnel, both in the field of computer programming and accounting and

finance. However, according to Kwahk & Lee (2008), that Technology Readiness (TR) also affected by Readiness For Change (RFC). Kwahk & Lee (2008) further stated that failure to implement a system has been estimated 60%-90% indicates that the major reason for the failure was due to resistance of the users to change. Therefore, though a system could be implemented successfully from a technical perspective, success may depend on employees being willing to use the delivered system (Kwahk & Lee, 2008). Readiness for change plays a very crucial role in justifying resistance to change and thus in reducing the failure rate. The questionnaire, with regards to the Readiness For Change (RFC) was adopted from (Kwahk & Lee, 2008) with the five statements for readiness for SAGA implementation as follows:

RES1 - You look forward for SAGA at work;

RES2 - You find SAGA to be pleasing;

RES3 - Other people think that you support SAGA

RES4 - You are inclined to try SAGA;

RES5 - You intend to do whatever is possible to support SAGA

## **2.2 OPTIMISIM**

Optimism relates to the positive view of technology beliefs and such a technology offers people to increase control, flexibility and efficiency. Optimism is the driver or contributor for technology readiness. It is a general dimension that captures specific feelings suggesting that “technology is a good thing” (Asgharpour, 2006). Technology Readiness, as of the statements contained in the 36-item Technology Readiness Index (TRI), falls in this



dimension. The following seven statements were selected to illustrate the types of beliefs contributing to optimism:

- OPT1 - You like the idea of doing business via computer because you are not limited to regular business hour;
- OPT2 - You prefer to use the most advanced technology available;
- OPT3 - You like computer programs that allow you to tailor things to fit your own needs;
- OPT4 - Technology makes you more efficient in your occupation;
- OPT5 - You find new technologies to be mentally stimulating;
- OPT6 - Technology gives you more freedom of mobility; and
- OPT7 - You feel confident that machine will follow through with what you instructed them to do.

### **2.3 INNOVATIVENESS**

Innovativeness refers to the tendency to be a technology pioneer and thought leader. Innovativeness is a contributor to increase technology readiness. Innovativeness measures the extent to which an individual believes that he is at the forefront of trying out new technologies. He is also considered as an opinion leader in new technology. It represents the degree to which a person is a trail-blaze in trying new technology-based products and services (Lin & Chang, 2011). From the Technology Readiness Index (TRI), seven statements are categorized and such are as follows:

- INN1 - Other people come to you for your advice on new technologies;
- INN2 - It seems you are learning more about the newest technologies than your friends;
- INN3 - In general, you are among the first in your circle of friends to acquire new technology when it appears;
- INN4 - You can usually figure out new high-tech products and services without help from others;
- INN5 - You keep up with latest technological development in your area of interest;
- INN6 - You enjoy the challenge of figuring out high-tech gadgets; and
- INN7 - You find you have fewer problems than other people in making technology work for you.

## **2.4 DISCOMFORT**

Discomfort consists of perceptions in the lack of control over technology and a feeling of being overwhelmed by it. Discomfort is an inhibitor of TR that suppresses technology readiness. It represents to which people have suspicions about technology, believing that they tend to be exclusionary rather than inclusive for all kinds of people. There are five statements selected from the Technology Readiness Index (TRI) such as follows:

- DIS1 - Technical support lines are not helpful because they don't explain things in terms that you understand;

DIS2 - Sometimes you think that technology systems are not designed for use by ordinary people;

DIS3 - When you get technical support from a provider of a high-tech product or service, you sometimes feel as if you are being taken advantage of by someone who knows more than you do;

DIS4 - If you buy a high-tech products or service, you prefer to have the basic model over one with a lot of extra features; and

DIS5 - It is embarrassing when you have trouble with high-tech gadget while people are watching.

## **2.5 INSECURITY**

Insecurity involves a distrust of technology and scepticism about its ability to work properly. It is another inhibitor that suppresses technology readiness (TR). It refers specifically to a certain aspect of technology. There are seven insecurity statements are selected from the Technology Readiness Index (TRI) items as follows:

INS1 - You do not consider it safe to do any kind of financial business online;

INS2 - You worry that the information you send over the Internet will be seen by other people;

INS3 - You do not feel confident doing business with a place that can only be reached online;

INS4 - Any business transaction you do electronically should

be confirmed later with something in writing;

INS5 - Whenever something get automated, you need to check carefully that the machine or computer is not making mistake;

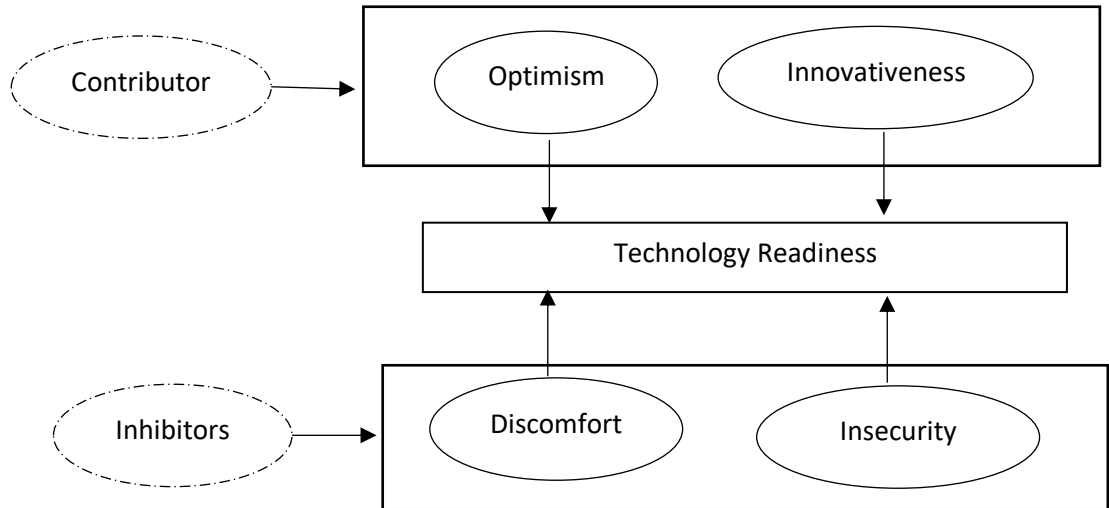
INS6 - When you call a business, you prefer to talk to person rather than a machine; and

INS7 - If you provide information to a machine or over the Internet you can never be sure it really gets to the right place.

## **2.6 TECHNOLOGY READINESS (TR) AND ITS VARIABLES**

Technology readiness (TR) of people is influenced by the people's beliefs about technology. People's beliefs about technology have both the positive and negative facets (Asgharpour, 2006). Furthermore, findings from various studies have consistently shown that the various technology beliefs can be categorized into four distinct components (Parasuraman, 2000). The positive components which include optimism and innovativeness, are contributors to the technology readiness. The negative components that include discomfort and insecurity, are inhibitors that suppress technology readiness. The four dimensions are relatively distinct, meaning that, an individual can possess different combinations of technology-related traits, leading to a state that consists of strong motivators tempered by strong inhibitors (Parasuraman & Colby, 2015).

**Figure 1: Drivers of Technology Readiness**  
(Adapted from Asgharpour, 2006)



The positive components have the positive relationship with technology readiness, while, the negative components have inversed relationship with technology readiness. Therefore, the higher the score in optimism and innovativeness will indicate that there is a higher readiness in implementing SAGA among the MPD employees. On the other hand, the higher the score for discomfort and insecurity will show that there is a lower readiness in implementing SAGA in MPD among the MPD employees.

Technologic Readiness Index (TRI) is a tool to measure the technology readiness in the working environment (Parasuraman, 2000). The major contribution of TRI index is to determine the propensity to adopt and use technologies by the level of optimism and innovativeness. Consequently, the TRI suggests that technology readiness is negatively affected by discomfort and insecurity factors.

## 2.7 TECHNOLOGY ACCEPTANCE MODEL (TAM)

There are many models that can explain and predict the user technology adoption. The most popular, widely cited and replicated empirically is Technology Acceptance Model (TAM) (Davis, 1989). TAM was developed fundamentally to predict the people's technology-adoption behaviour at work environment where adoption is mandated by organizational objectives. It means that people at work are owning the system equipment, thus, it is different from the people in the marketing environment setting (Dabhlioljar & Bagozzi, 2002). Generally, people in work settings may half-heartedly or unwillingly adopt a system due to management controller. It is due to the fact that people at work settings have very limited choice of systems as they have to use and operate the system that was already provided or installed by the respective organization. TAM is recognizing individual differences into account by integrating TR and TAM. (Lin, Shih & Sher, 2007). TAM also has two focal constructs, namely, perceived usefulness and perceived ease of use.

TAM is fundamentally found in the Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1980). TAM promoted the idea that the user acceptance of a new system is strong minded by the users' objective to use the system which is predisposed by the users' beliefs about the system's perceived usefulness and perceived ease of use. Perceived usefulness is the extent to which a person believes that using a particular system will improve his performance. While, perceived of ease of use is the extent to which a person believes that using that particular system will make the work easier and less burden. However, both, perceived usefulness and perceived ease of use are influenced by external factors such as training, support and accessibility (Karahanna & Straub, 1999).

However, in this study the main focus will be on technology readiness (TR) as Technology Acceptance or integration of TR and TAM demand for a broader study and analysis.

## 2.8 CONCEPTUAL FRAMEWORK

TR and TAM are interrelated and complimentary to each other. TAM is specifically for a particular system, known as ‘system-specific’, while TR is for general technology beliefs or known as individual-specific (Lin, Sher & Shih, 2007). The people’s general beliefs about technology resulting from prior experience may be engaged to lead to perceptions of usefulness and ease of use.

The study also emphasizes that previous experience and knowledge become a determinant in deciding the perception of MPD staffs, hence, determine their readiness in implementing SAGA in MPD.

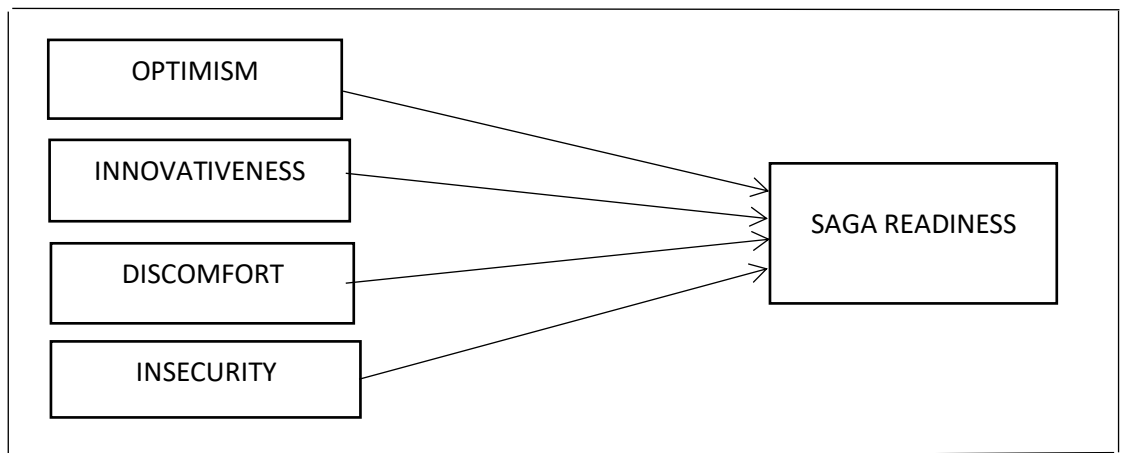
Parasuraman, 2000 has developed the Technology Readiness Index (TRI) scale to measure the level of readiness to use technology (Parasuraman, 2000). TRI is interested in the disposition of using the technology rather than competency. (Parasuraman & Colby, 2001). TRI defines four groups of users on the basis of personality, namely, optimism, innovativeness, discomfort and insecurity (Erdogmus & Esen, 2011). The basic premises are:

- **Optimism:** A positive belief about technology to increase control, flexibility and efficiency.
- **Innovativeness:** A tendency to be the first using a new technology

- **Discomfort:** Having a need for control and a sense of being overwhelming.
- **Insecurity:** Distrusting technology for security and privacy reasons.

This study is formulated from the model based on the theory of Parasuraman’s technology readiness index (TRI). The model has four components of technology readiness (TR) namely: optimism, innovativeness, discomfort and insecurity as independent variables (IV) which are correlated to SAGA readiness as dependent variable (DV).

**Figure 2: The Conceptual Framework developed for this study**



Technology Readiness (TR) is an individual level characteristic that does not vary in the short term nor does it change suddenly in response to a stimulus. Higher Technology Readiness (TR) levels are correlated with higher adoption rates cutting edge technology (Parasuraman & Colby, 2015) and are more intense usage of technology due to greater perceived of usefulness and ease of use.



## **2.9 RESEARCH HYPOTHESIS**

The application provides four components of technology readiness (TR) - optimism, innovativeness, discomfort and insecurity - with SAGA implementation readiness.

**H1:** There is significant relationship between optimism readiness for SAGA among the employees of MPD.

**H2:** There is significant relationship between innovativeness and readiness for SAGA among the employees of MPD.

**H3:** There is significant relationship between discomfort and readiness for SAGA among the employees of MPD.

**H4:** There is significant relationship between insecurity and readiness for SAGA among the employees of MPD.

## **CHAPTER 3**

### **METHODOLOGY**

#### **3.0 INTRODUCTION**

This chapter begin with an explanation on the research design, sampling frame, population, sampling technique, sample size and unit of analysis. This is then followed by the instrument, data collection procedures and data analysis.

#### **3.1 RESEARCH DESIGN**

According to Bougie and Sakaran (2013) research design is an outline for the collection, measurement and analysis of data which is based on the research questions of the study. Basically, the type of investigation that is used for this study is a correlation study in which the researchers are interested in highlighting the important variables associated with the problem.

A cross sectional study design was selected for this study. The data were collected at a single point of time. In such a study, various segments of the population are sampled so that the relationships among the variables may be investigated by cross tabulation (Zikmund, 2003). This study has collected the data concerning the technology readiness of SAGA implementation among the MPD employees. The respondents had each answered a set of questionnaires for the purpose of the study. The sample of the questionnaire is attached as **APPENDIX 3**.

### **3.2 SAMPLING FRAME**

A Sampling Frame is a list of elements from which the sample may be drawn (Zikmund, 2003). The sampling frame is also called the working population because it provides the list that can be worked with operationally. In this study, the sampling frame is from the list of MPD employees requested and obtained from the Human Resource Department who are to be the respondents. The respondents cover all the 323 MPD employees from 11 departments and the IT Unit in MPD. The employees are from three different service groups, namely: Administrative Assistant and Clericals, Administrative Assistant Officers, and Administrative and Professionals. All the employees are the users of SAGA. The sampling frame is attached as **APPENDIX 4**.

### **3.3 POPULATION**

Population refers to all the individuals in the group of the study (Idris, Muhammad & Ibrahim, 2018). MPD has 323 staffs in the 11 departments and IT unit as follows: Services of Administration Department (68), IT Unit (5), Finance Department (14), Valuation and Estate Management Department (14), Engineering Department (32), Town Planning Department (11), Landscape and Recreation Department (43), Cleanliness Department (55), Licenses Department (19), Enforcement Department (37), Building Control Department (12) and Community Development Department (2).

### **3.4 SAMPLING TECHNIQUE**

The study used the simple random sampling. Simple random sampling is defined as the sampling procedure that assures each element in the

population an equal chance of being included in the sample (Zikmund, 2003). The advantage of using this simple random sampling is because the sampling process is simple as it requires only one stage of sample selection. The simple random sampling is chosen merely due to the fact that all the respondents are under one organization and furthermore under one roof of management office. Since probability sampling is random, thus it will eliminate the bias inherent in the non-probability sampling procedure. The respondents have been identified and listed. The list of respondents who had answered the questionnaires completely were recorded.

### **3.5 SAMPLE SIZE**

The sampling size for this study was based on the table presented by Krejcie and Morgan (1970) which works out the appropriate sampling size corresponding to the population size and presented the information in the table (Chua, 2012). MPD has 323 staffs. However, only 120 staffs are in control of the SAGA system, especially from the Finance Department, IT Unit, Licence Department, Estate Management and Valuation Department, Enforcement Department, Administration Department, Building Control Department, Town Planning & Landscape Department, Legal Department, Engineering Department and YDP Office. From the table of Krejcie and Morgan (1970), for the population of 320, the sample size is a minimum of 73 samples. A total of 120 sets of questionnaire were distributed to the respective MPD staffs and 110 sets or 91.7% were returned. However, 10 sets or 8.3% of the questionnaires were found incomplete, thus, rejected and abandoned. Therefore, only 100

quality sets of questionnaires were found completely answered and thus, usable and became the sample size.

### **3.6 UNIT OF ANALYSIS**

The Unit of analysis specifies whether or not the level of investigation will focus in the collection of data from the entire organization, departments, work groups, individuals or objects (Zikmund, 2003). MPD has 323 staffs from 11 departments and an IT unit. All the MPD employees are users of SAGA. For the purpose of this study, the data were collected from the MPD employees who are considered as “users” and those who have control and directly using the system rather than as “clients” to the system who use the system occasionally. Therefore, in this study the unit of analysis is the individual employee of MPD which come from 11 various departments as stated in para 3.3.

### **3.7 INSTRUMENT**

A Research Instrument is a tool used to collect, measure, and analyse the data related to the study. In this study, the main instrument is the questionnaire which is replicated and cited from the related study on measuring the staff technology readiness (Asgharpour, 2006) and SAGA readiness from the study on readiness for change (RFC) (Kwahk & Lee, 2008). The index scale utilised has been adapted from Parasuraman (2000) from the survey which consisted of a 36-item Scale but then being subdivided into 4 sub-scales. In this study, only 26 items are selected as the most relevant items for the study. The four subscales are: optimism (7 items), innovativeness (7 items), discomfort (5 items) and insecurity (7 items) as Independent Variables (IV) and

there are 5 items to measure readiness in implementing SAGA as Dependent Variables (DV). The respondents were asked to indicate their level of agreement with each technology statement on a Likert scale of 1 (strongly disagree) to 5 (strongly agree). Specifically, the questionnaire is concerned with the SAGA implementation readiness among the MPD employees.

### **3.8 DATA COLLECTION PROCEDURE**

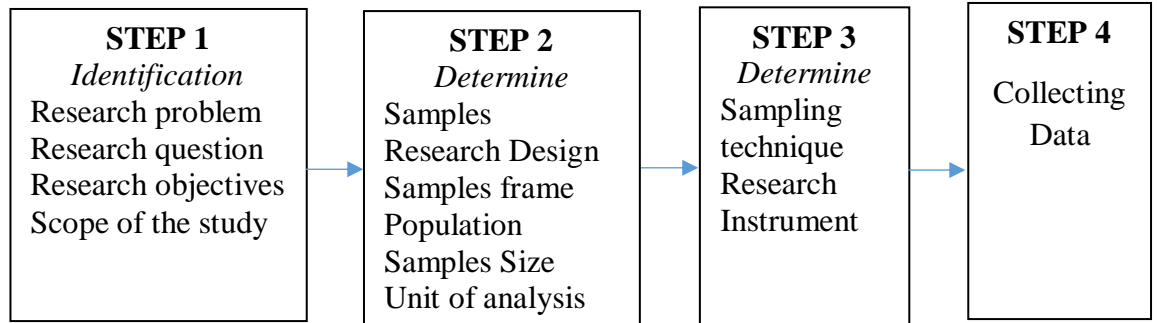
The Data collection procedure begins with the first stage by identifying the research problems, research questions, research objectives and the scope of the study. The second stage involve identifying the samples, research design, determining the sample frame, identifying population and sampling size, and the unit of analysis. The third stage was to determine sampling technique and research instrument. The fourth, that is the final stage, is using the research instrument in collecting data.

This study used questionnaires as the data collection technique. The questionnaire was adopted from the study on measuring the staff technology readiness (Asgharpour, 2006) which was replicated from the original study and theory development on technology readiness (TR) (Parasuraman, 2000) and adopted the questionnaire from the study of readiness for change (RFC) (Kwahk & Lee, 2008).

The final set of questionnaires was printed for a total of 120 sets and distributed to the respective MPD staffs. Out of those 120 sets of questionnaires distributed, 110 sets or 91.7% were returned. However, 10 sets were found incomplete, thus, rejected and abandoned. Therefore, only 100 sets of

questionnaires were found completely answered and filled with relevant required information.

**Figure 3: Data Collection Procedure**



### 3.9 DATA ANALYSIS

The Data Analysis involves six different activities and time frame as follows:

- i. Development or adoption of questionnaire ( 2 weeks – 1 - 14/11/2020);
- ii. Distribution of questionnaire (1 week – 15 - 21/11/2020);
- iii. Collection of questionnaire (1week – 22 – 28/11/2020);
- iv. Tabulation of data (2 weeks – 29/11 – 13/12/2020);
- v. Analyze of data by using IBM Special Package for Social Science (IBM SPSS) – 4 weeks – 14/12/2020 – 10/1/2021); and
- vi. Final Data analysis (2 weeks – 11/1 – 24/1/2021) as shown in the Gantt Chart below.

**Table 1 : Gantt Chart for Data Analysis**

DATE ACTIVITY	NOV	NOV	NOV	DEC	DEC	JAN	JAN	JAN	JAN
	W1 W4	W3	W4	W1 W2	W3 W4	W1	W2	W3	W4
Develop/Adoption of Questionnaire									
Distribute Questionnaire									
Collection of Data									
Tabulation of Data									
Analyze of Data (IBM SPSS)									
Data analysis									

**Table 2: Table of Data Analysis**

No	Objectives	Variables	Measurement	Scale	Statistic
1.	To examine the relationship between Technology Readiness Index ( <i>Optimism, innovativeness, Discomfort and Insecurity</i> ) and Readiness for SAGA among the employees of MPD	Readiness for SAGA, Optimism, Innovativeness, Discomfort and Insecurity.	A set of statement will require the respondent to rate using Likert scale. the relationship between all the factors and rediness for SAGA.	Interval	Pearson Correlation



2.	To determine the most influence factor of Technology Readiness Index (optimism, innovativeness, discomfort and innovativeness towards Readiness for SAGA among the employees of MPD.	Readiness for SAGA, Optimism, Innovativeness, Discomfort and Insecurity.	A set of statement will require the respondent to rate using Likert scale to determine the most influence factor of Technology Readiness Index towards readiness for SAGA.	Interval	Regression Analysis
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## CHAPTER 4

### RESULT AND DISCUSSION

#### 4.0 INTRODUCTION

This chapter will focus mainly on data analysis for the study and the findings resulted from the analysis. This chapter is organized as follows; the response rate of the study, the descriptive analysis regarding the respondents' profile, reliability analysis, correlation analysis and multiple regression analysis. The chapter will end with the summary of the findings based on the data analysis.

#### 4.1 SUMMARY OF QUESTIONNAIRE

**Response Rate.** A total of 120 sets of questionnaire were distributed to the employees working at MPD Dungun, Terengganu but only 110 sets or 91.7% were returned. However, 10 sets of the questionnaire were found to be incomplete, thus, rejected and abandoned. Therefore, only 100 sets of quality questionnaire were completely answered and thus, relevant to be used for the analysis.

**Data cleansing process.** The 100 sets of the usable questionnaire collected were scrutinized for missing values, the trend in answering the questionnaire by the respondents, and their mean and standard deviation of the items used in the questionnaire, and normality of the data distribution. It was found that the missing value is less than 1%, there is no observable trend in the way respondents answered the items in the questionnaire, their mean and standard deviation values are also acceptable (ranging from moderate to high for the items), and the data distribution is normal (within the range within +/- 3 for skewness and kurtosis). The results of the preliminary analyses indicate that the data are ready for the subsequent data analysis.

## 4.2 PROFILE OF RESPONDENTS

After the data are confirmed relevant and usable for subsequent analysis, the next step is to perform a descriptive analysis to examine the distribution of data according to the demographic variables of the respondents. The results are highlighted in Table 3:

**Table 3: Respondents' Profile**

<b>Variable</b>	<b>Description</b>	<b>Frequency</b>	<b>Percentage</b>
Gender	Male	60	60.0
	Female	40	40.0
Age	20-30 years old	27	27.0
	31-40 years old	47	47.0
	41-50 years old	18	18.0
	50 years old and above	8	8.0
Education	SPM/Certificate	51	52.0
	STPM/Diploma	21	21.5
	Degree	26	26.5
Service Group	Administrative Assistant & Clerical	62	62.0
	Administrative Assistant Officer	20	20.0
	Administrative & Professional	18	18.0
Length of Service	Less than 5 years	37	37.0
	6-10 years	22	22.0
	11-20 years	30	30.0
	More than 20 years	11	11.0

The questionnaire for the study were personally distributed to 100 respondents working in MPD, Dungun, Terengganu. A descriptive analysis was performed to examine the distribution of data or responses according to certain personal characteristics or demographic variables. Out of 100 sets of the questionnaire collected, 60 sets were collected from male respondents and 40 sets were collected

from female respondents.

Examining the distribution of the responses according to age group, 47 responses came from those aged between 31 and 40 years old, 27 responses were given by those in the age category of 20-30 years old, 18 responses were collected from those aged between 41 and 50 years old and the remaining 8 responses were collected from those aged 50 years and above. Pertaining to the education level of the respondents, majority of them or 51 individuals had SPM/Certificate, 26 of them had bachelor degree qualification, and 21 of them had STPM/Diploma as the highest academic qualification. However, two (2) respondents did not respond to this question. The results indicated that in this organization, most employees have lower academic qualifications that closely relate to the type of work that they do. In this regard, the service group with which the respondents had been attached were looked into.

A total of 62 respondents were attached to the Administrative Assistant & Clerical positions, 20 respondents were Administrative Assistant Officers, and 18 respondents were holding Administrative & Professional positions. Concerning the length of service of the respondents, majority of them, 37 respondents, had been working with the organization for less than five years. It is followed by those who had been working there for the period between 11 and 20 years, 30 respondents. A total of 22 respondents had between 6 and 10 years of working experience and lastly 11 respondents had been establishing their career with the organization for more than 20 years.

### 4.3 RELIABILITY ANALYSIS

**Table 4: Reliability Analysis**

<b>Variable</b>	<b>Number of Items</b>	<b>Cronbach's alphas</b>
Technological Readiness	5	0.961
Optimism	7	0.916
Innovativeness	7	0.916
Discomfort	5	0.906
Insecurity	7	0.953

A reliability analysis was done to examine the extent of its reliability or the consistency of the items in measuring the intended variables. The score of Cronbach's alpha higher than 0.7 is expected for the established items to reliably measure the studied construct (Nunnally & Bernstein, 1994).

There are five variables involved in the study; technological readiness that serves as the dependent variable has five items, optimism as the first independent variable contains seven items, innovativeness that acts as the second independent variable was measured using seven items, discomfort that serves as the third independent variable has five items, and insecurity as the fourth independent variable contains seven items used to measure the perceptions of the respondents towards the construct.

The results of the reliability analysis indicate that all items are highly reliable to measure all the intended variables; technological readiness has the Cronbach's alpha value of 0.961 optimism and innovativeness record the Cronbach's alpha value of 0.916, discomfort generates the Cronbach's alpha value of 0.906, and insecurity has the Cronbach's alpha value of 0.953. The results signify that all items were accepted and used for the subsequent data analysis without having to remove any of them. This

is consistent with the assertion by Nunnally and Bernstein (1994) that the Cronbach's alpha values higher than 0.7 indicate the suitability of the items to be used to measure the intended variables.

#### 4.4 CORRELATION ANALYSIS

Correlation analysis was performed to examine the interrelationship between variables used in the study (Black & Babin, 2019; Bryman, 2017; Bougie, & Sekaran, 2016). Table 3 below presents the findings from the correlation analysis performed in this study.

**Table 5: Result of Correlation Analysis**

Variable	Mean	SD	Optimism	Innovativeness	Discomfort	Insecurity
Optimism	3.77	0.73	1			
Innovativeness	3.66	0.70	0.766**	1		
Discomfort	3.22	0.90	0.166*	0.176*	1	
Insecurity	3.26	0.96	0.129	0.177*	0.746**	1
Technology Readiness	3.67	1.15	0.324**	0.192*	-0.050	-0.087

Notes: \*\*. Correlation is significant at the 0.01 level (1-tailed); \*. Correlation is significant at the 0.05 level (1-tailed); N=100

First, the interrelationships between the independent variables were observed. The results of correlation analysis indicate that the highest correlation value is between optimism and innovativeness ( $r=.766$ ,  $p<.01$ ), and the second highest correlation is between discomfort and insecurity ( $r=.746$ ;  $p<.01$ ). This strong correlation between the variables indicate convergent validity of the variables, that should be examined further to avoid the issue of multi-collinearity when performing multiple regression analysis in the later stage.

Examining the correlation between the independent variables and the dependent variable (the second aspect for the purpose of using correlation analysis), the findings show that only two independent variables have significant relationship with the dependent variable. Optimism and innovativeness are significantly and positively correlated with technological readiness ( $r=.324$ ,  $p<.01$  and  $r=.192$ ,  $p<.05$ , respectively). The other two factors (discomfort and insecurity) are not significantly correlated with technological readiness and the correlation is negative ( $r=-.050$ ,  $p>.05$ ;  $r=-.087$ ,  $p>.05$ , respectively). The findings show that only optimism and innovativeness have strong relationship with technological readiness but discomfort and insecurity do not have significant relationship with technological readiness. These two negative emotional states of the employees do not relate to their readiness to use technology when performing their job. However, these correlation values between the independent and dependent variables have to be confirmed using a multiple regression analysis in the next section.

Mean and standard deviation values for each variable were also examined to observe the score of each variable as perceived by the respondents. The scores below 3 indicate low agreement of the respondents towards the factor, the scores between 3 and 4 indicate moderate agreement of respondents towards the variable, and the values higher than 4 indicates that respondents have high agreement towards the variable. The highest mean score is recorded by optimism (Mean=3.77; SD=.73), which indicates that respondents had moderate level of agreement towards optimism in the use of technology. The lowest score is recorded by discomfort (Mean=3.22; SD=.90), indicating that respondents had moderate level of discomfort in the use of technology.

#### 4.5 MULTIPLE REGRESSION ANALYSIS

A multiple regression analysis is performed to examine which predictors contribute to explaining the variation in the dependent variable (Black & Babin, 2019; Bryman, 2017; Bougie, & Sekaran, 2016). In other words, it is used to see the significant independent variables that influence the dependent variable. Table 4 below shows the results of the multiple regression analysis performed in this study.

**Table 6: Result of Multiple Regression Analysis**

	<b>Standardized Beta Coefficients</b>	<b>t values</b>	<b>Sig.</b>
Optimism	0.428	2.858	0.005
Innovativeness	-0.113	-0.755	0.452
Discomfort	-0.022	-0.151	0.880
Insecurity	-0.106	-0.734	0.464
R	0.356		
R <sup>2</sup>	0.127		
Adjusted R <sup>2</sup>	0.090		
F value	3.456		
Sig F value	0.011		
Durbin Watson	1.701		

There are four factors that comprise optimism, innovativeness, discomfort, and insecurity that are hypothesized to influence technological readiness. A multiple regression analysis was performed to examine factors that contribute to technological readiness among employees of MPD. The results of a multiple regression analysis show the R value of .356 which indicates low relationship between the independent variables and the dependent variable. The R<sup>2</sup> value of .127, which indicates 12.7% of the variance in the regression model is explained by the independent variables. The regression model is significant ( $F(95, 3)=3.456$ ;  $p<.011$ ). The Durbin Watson value of 1.701 indicates the absence of auto correlation issue in the model.



Looking at the influence of the four independent variables (optimism, innovativeness, discomfort and insecurity) on the dependent variable (technological readiness), only optimism is found to be a significant predictor ( $\beta=.428$ ;  $p<.01$ ). The other three independent variables (innovativeness ( $\beta=-.113$ ;  $p>.05$ ), discomfort ( $\beta=-.022$ ;  $p>.05$ ), and insecurity ( $\beta=-.106$ ;  $p>.05$ )) are not significant to influence technological readiness. The findings indicate that only optimism serves as a significant factor that determines employee technological readiness in MPD office. The other three factors do not serve as significant predictors of employee technological readiness at MPD office. The following is the discussion of the findings.

#### **4.6 DISCUSSION OF THE FINDINGS**

Employee readiness for technology change refers to employee's propensity to embrace and use new technologies for accomplishing goals at work. As in case of this study, optimism was found to positively influence employee SAGA readiness in terms of technology change. Optimism refers to an attitude reflecting a belief or hope that the outcome of some specific endeavour, or outcomes in general, will be positive, favourable, and desirable. When the level of optimism is high, employee readiness to accept SAGA is also high and the opposite is true when optimism is low, readiness to accept SAGA is also low. To be ready in using the technology in SAGA in the office, employees are expected to have high level of optimism. The finding of this is similar with the one conducted by Godoe and Johansen (2012), Erdoğan and Esen (2011), and Walczuch, Lemmink, and Streukens (2007) where optimism is found to be significantly related to perceived ease of use and perceived usefulness of using technology.

Innovativeness refers to the skills and imagination to create new things. This factor normally comes into existence after the employees are able to comfortably use the new technology. In the present study, readiness for SAGA is the expected outcome, thus, innovativeness has not yet become its predictor. Similar finding has been found by Walczuch, Lemmink, and Streukens (2007), but in contrast to the one found by Ayub, Zaini, Luan, and Jaafar (2017) and Godoe and Johansen (2012) where innovativeness is a significant predictor of perceived ease of use and perceived usefulness of using technology. The findings might be different if the use of technology is positioned as the predictor and innovativeness is regarded as the outcome variable. In most situations, being ready for the latest technologies does not require the employees to have the ability to be innovative. Any employee, as long as he is optimistic, can be ready for new technologies introduced in the workplace.

Discomfort is the feeling of uneasiness, anxiety, or embarrassment. Normally, when employees are discomfort, they may not be ready to embrace or use new technologies. However, when the use of technology in SAGA is not an option (in the situation when they have to choose whether to fight or flight), feeling of discomfort has to be put aside. They need to set the right emotional state to accept the new technologies so that they will be ready for their future use. Otherwise, they have to leave the current organization and find employment elsewhere where learning to use new technologies is not required. Nugroho and Fajar (2017), Godoe and Johansen (2012) and Erdoğan and Esen (2011) also found that discomfort was not a significant predictor to perceived ease of use and perceived usefulness of using technology.

The last factor that is also not significant to influence readiness for SAGA is insecurity. In some offices, using new technologies is not compulsory. Employees are given an option whether to use new technologies or stick to the old practice by using

the conventional methods as long as the expected work outcome is met. The result may be different is the use of latest technologies is a must. Those who cannot adapt to the current work requirement (using new technologies to perform the assigned tasks) should leave the organization. In this instance, job security is at stake and the factor may turn out to be a significant predictor of readiness for SAGA. Nugroho and Fajar (2017), Godoe and Johansen (2012) and Erdoğan and Esen (2011) also found that discomfort was not a significant predictor to perceived ease of use and perceived usefulness of using technology.

#### 4.7 SUMMARY OF THE FINDINGS

The findings of the study can be summarized as follows:

**Table 7: Summary of the Findings**

No	Hypotheses	Remarks
1	There is a significant relationship between optimism and readiness for SAGA among employees of MPD	Supported
2	There is a significant relationship between innovativeness and readiness for SAGA among employees of MPD	Not supported
3	There is a significant relationship between discomfort and readiness for SAGA among employees of MPD	Not supported
4	There is a significant relationship between insecurity and readiness for SAGA among employees of MPD	Not supported

#### 4.8 CHAPTER SUMMARY

This chapter explained the data analysis involved in this study. The findings were arranged accordingly starting with the response rate, descriptive analysis of the demographic variables, the results of reliability analysis, the results of correlation analysis and the results of multiple regression analysis. The discussion of the findings was made right after the results of the multiple regression analysis. The chapter ends with the summary of the findings.

## **CHAPTER 5**

### **CONCLUSION AND RECOMMENDATION**

#### **5.0 INTRODUCTION**

This chapter is meant to recapitulate the findings of the study. It will also provide some managerial implications derived from the findings. Limitations of the present study will also be highlighted together with some theoretical or research implications that serve as guidelines for future researchers. The last part of the study is the conclusion section that will highlight the gist of the study.

#### **5.1 RECAPITULATION OF FINDINGS**

The first part of the analysis is pertaining to the demographic profile of the respondents. Out of 100 respondents, 60 are male respondents and 40 are female respondents. Majority of responses (47 responses) came from those aged between 31 and 40 years old, 27 responses came from those in the age category of 20-30 years old, 18 responses came from those aged between 41 and 50 years old and the remaining 8 responses came from those aged 50 years and above.

Majority of them or 51 individuals had SPM/Certificate, 26 of them had bachelor degree qualification, and 21 of them had STPM/Diploma as the highest academic qualification. A total of 62 respondents were attached to Administrative Assistant & Clerical positions, 20 respondents were Administrative Assistant Officers, and 18 respondents were holding Administrative & Professional positions.

Majority of respondents or 37 respondents had been working with the organization for less than five years, 30 respondents had been working there for the period between 11 and 20 year, 22 respondents had working between 6 and 10 years working experience and lastly 11 respondents had more than 20 years' work

experience.

The results of reliability analysis shows that all items are reliable to measure the intended variables since the Cronbach's alpha values are higher than 0.9 for all variables.

**Research Question 1:**

**Is there any relationship between Technology Readiness Index (Optimism, Innovativeness, Discomfort and Insecurity) and Readiness for SAGA among employees of MPD?**

In finding the answer for Research Question 1, correlation analysis was performed to examine the interrelationship between the variables. The results indicate that the highest correlation value is between optimism and innovativeness and the second highest correlation is between discomfort and insecurity. The strong correlation between the variables show convergent validity of the variables. The results of correlation analysis also show that that only optimism and innovativeness have strong relationship with technological readiness but discomfort and insecurity do not have significant relationship with technological readiness.

**Research Question 2:**

**What is the most influence factor of Technology Readiness Index (Optimism, Innovativeness, Discomfort and Insecurity) towards readiness for SAGA among the employees of MPD?**

In finding the answer for Research Question 2, a multiple regression analysis was performed to examine factors that contribute to technological readiness among

MPD employees. The results of a multiple regression analysis show the  $R^2$  value of 0.127 that indicates 12.7% of the variance in the regression model is explained by the independent variables and the regression model is significant. There is no issue of auto correlation in the model.

The findings of multiple regression analysis denote that only optimism serves as a significant factor that determines employees readiness for SAGA at MPD. The other three factors (innovativeness, discomfort and insecurity) do not serve as significant predictors of readiness for SAGA among MPD employees.

## **5.2 RECOMMENDATIONS**

Based on the findings of the study, the management of MPD is recommended the following plan of actions:

i. Employees must have high optimism to be ready for new technologies. Various strategies can be developed and used to build optimism among employees. Positive and frequent communication, strong encouragement and support from colleagues and top management, exposure to the technologies and the ability to visualize the potential outcome from the use of new technologies might help them to be ready (being optimistic) for the use of new technologies. Nugroho, Susilo, Fajar, and Rahmawati (2017) found the significant influence of optimism on technology adoption among SMEs.

ii. Employees must be exposed to the new technologies and trained to use the new technologies so that their confidence level (optimism) will gradually increase. Hands-on or practical training is expected to be the best training approach when it concerns technicalities such as the new technologies. Technophobia (technological anxiety) must be addressed first before optimism sets in. It can be achieved through

the right training programs. This suggestion is in line by the one proposed by Molino, Cortese and Ghislieri (2020).

iii. The organization must practice the right culture where making mistakes is considered as part of the learning process. Those who make mistakes are not punished instead they are encouraged to learn from their mistakes. This culture helps build optimism among employees to try using new technologies. The work culture where mistakes are intolerable will surely result in failure to embrace change as in this case, ensure technological readiness among employees. Sunny, Patrick, and Rob (2019) suggested that the organizational culture that focuses on long term benefits will facilitate employee technology acceptance.

iv. Employees are reluctant to accept change when they are unable to see the potential benefits derived from the change. Initially, change requires them to surrender their complacency and enter into the state of uncertainty. However, when they are able to foresee the bright future resulting from the use of the technologies, they will accept the proposed change without any hesitation. Visualization facilitates the growth of optimism among employees to accept new technologies (Ajibade, 2018).

v. Last but not least, the work environment must be encouraging to employees towards learning. In the organization where supervisors are supportive and colleagues are corroborative, employees will find that learning new technologies is fascinating and the outcome is always encouraging. This supportive work environment helps nurture optimism among employees that will result in high readiness among employees to accept new technologies (Peñarroja, Sánchez, Gamero, Orengo, & Zornoza, 2019).

### **5.3 RESEARCH IMPLICATIONS**

The findings of the study might not be generalized to the employees of other organizations since the scope of this study is limited to those working in MPD office Dungun, Terengganu. Similar studies are suggested to be conducted in future but their scope should be extended to include other organizations that are going to implement technological change so that the findings can be generalized and applied to the other organizations.

The present study was conducted using only four variables that are believed to affect the employees' technological readiness for SAGA. The four variables are optimism, innovativeness, discomfort and insecurity. Future studies are recommended to include other potential factors that might affect the readiness of employees to accept change related to implementation of new technologies. The suggested factors include self-efficacy, emotional intelligence, individual work practice, leadership styles of leaders, work culture, and others that are believed to pose some influence on employees' readiness to accept technological change.

The present study was conducted using cross sectional approach via questionnaire survey. Although this method of data collection is faster and more convenient to be utilized, it ignores the rights of the respondents to provide true feelings and views on the subject matter. An open-ended interview can address this issue of forced answer if applied as a means of data collection method. However, the use of interview should be carefully made to avoid mistakes during data collection period and interpretation of results.

The size of the data that were used in this study was very small that is 100 only. This size will affect the findings as what has been found in the study might be due to coincident, which does not truly reflect the phenomenon of interest. The findings that



were derived from the small data cannot be generally accepted with high confident level due to the instability of the data. Future research is suggested to use greater number of samples probably 250 units as this number allows a multivariate data analysis to be conducted with high level of confidence.

Factors that influence employee technological readiness might be different from one job to another job, or from one generation to another generation. Those who are doing routine repetitive job may find using technology facilitating but those performing non-routine conceptual job may find technology offensive to their abilities to exercise discretion. Similarly, younger generation may find using technology fun but for older generation, they would rather opt for early retirement than learning to use new technologies in the workplace. Therefore, future studies are suggested to look into these aspect when investigating the issue of technological readiness.

#### **5.4 CONCLUSION**

Employee technological readiness is a common issue faced by many organizations because technology is always changing and those who cannot cope with this change will be left behind and the bottom line of the organization will be affected. Therefore, this study was undertaken to investigate the factors that contribute to employee readiness for SAGA which also involves technological changes in MPD, in Dungun, Terengganu so that suitable interventions can be undertaken to resolve the issue. From the findings, optimism was the only factor found to influence employee readiness to accept SAGA. Other factors comprising innovativeness, discomfort and insecurity did not contribute to employee readiness for SAGA. Organizations like MPD should focus on building the level of optimism among their employees so that they are ready to adopt technological changes that occur in their workplace. Through

proper training, sufficient support and encouragement from the management and encouraging work culture employee readiness to accept technological change will be ascertained and the implementation of technological change will be effortless.

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**PROJECT PAPER 1**

**(BBPJ4103)**

**REPORT ON PERSONAL INTERVIEW**

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**Bachelor of Accounting (Hons)**

**DATE: 26 JUNE 2020**

**PROJECT PAPER 1**

**(BBPJ4103)**



## **REPORT ON PERSONAL INTERVIEW**

Interviewee : Puan Hajah Zalehah Bin Ti Mohama  
Director  
Finance Department  
Dungun Municipal Council (MPD)  
H/P: 012-965 2084

Date : 26 June 2020 (Thursday)

Time : 10.00 am – 11.00 am

Venue : Finance Department's Office  
Dungun Municipal Council  
Jalan Yahaya Ahmad  
23000 Dungun  
Terengganu

Interviewer : Ikmal Hafiz Bin Mustafar Ramdzuan - 850304115407001

### **QUESTION 1**

**What is the development of accounting system for local government in Terengganu with reference to Dungun Municipal Council (MPD)?**

The development of accounting system for local government with reference to Dungun Municipal Council (MPD) may be divided in four phases.

#### **1) The First Phase**

It started in 1995 until 2000 when the Ministry of Housing and Local Government (KPKT) introduced Local Government System (SKT). In Terengganu four district councils were chosen to implement the system, namely, Dungun District Council (MDD), Marang District Council (MDM), Hulu Terengganu District Council (MDHT) and Setiu District Council (MDS). KPKT provided the hardware and software. MDD became the end user which

started with Assessment Collection Module (assessment or door tax), license module and Collection Module which involved 15,000 property's account and 2,000 business licenses. However, in the year 2000, marked two important implications. The first implication was it marked the end of contract for the vendor which financially supported by KPKT and secondly the problem of Y2K phenomenon. The first implication resulted that all district council had to make their own maintenance for the accounting system which was about RM50,000.00 per year. However, most of district council were unable to cover the cost.

**2) The second phase**

It started in the year 2000. The Terengganu State Government had introduced the accounting system known as An Integrated System for local government or popularly known as Sistem Bersepadu Pihak Berkuasa Tempatan (SBPBT). The main reason for the state government to introduce the system was because to standardize the system for all local government in Terengganu. The pilot project was carried out with MDHT. However, the pilot project was failed and discontinued. However, MDD continued the SKT accounting system as MDD had overcome the problem of Y2K and ability to meet the cost for maintenance.

**3) The third phase**

In the 2005 the Federal Government had introduced accounting system known as e-pbt. In this program, KPKT was not providing any fund due to the fact that the Terengganu State Government appointed its own vendor though using the same system. KPKT still monitoring the development of the system by engaged an IT Officer for all local government. However, they failed to perform efficiently as they were unable to get Source Code from the vendor to

overcome any problem arises. The vendor reluctant to give the Source Code to KPKT's IT Officer. The KPKT's IT officer was merely became mediator between respective local government and vendor. Thus, the usage of e-pbt module was ineffective and unable to complete the accounting cycle. Only two local government in Terengganu namely KTCH and MPK were afford to develop their own accounting system and ignored the e-pbt.

#### 4) **The fourth phase**

In 2018, MPD with its own budget had collaborated with Ipoh City Hall (MBI) to develop accounting system which is compliance with SAGA. The cost of the project was estimated for RM700,000.00. It should be noted that MBI is the first local council that awarded with Certificate of Compliance by JANM. The progress of implementing the accounting system is encouraging. It should be noted that, MBI is currently collaborated with Seremban Municipal Council and Port Dickson Municipal Council.

## **QUESTION 2**

### **What are the various level in implement SAGA?**

According to JANM, the level of implementation is based on the 20 criteria of compliance which can be divided into two components, namely, first, 12 functional and secondly, 8 technical aspects.

### **The 12 functional criteria are:**

- account can be closed every day;
- account chart structure is flexible;
- financial Statement must compliance with Malaysia Accounting Standard Board (MASB);

- system that support accrual basis and be able to create accrual and cash basis format/design;
- an integrated Module and single-point data entry;
- the system has the ability to produce report needed by the government and management;
- Bank statement may be able to be uploaded for the purpose of bank reconciliation;
- data can be extracted for the purpose of auditing;
- Online processing for approval and search for the respective agency;
- the system support for payment by Electronic Fund Transfer; and
- a new module may be added easily.

**The 8 technical criteria are:**

- the system has the function of audit trail automatically;
- the system has the security profile for management;
- has the facility for backup and restore data;
- the agency should have the Plan of Recovery application system for accounting;
- the system has the logoff automatically;
- Encryption of data; and
- Security if data in the network of ICT infrastructure.

**QUESTION 3**

**What are the stages in implementing SAGA?**

The implementation of the accounting system should importantly involves five stages:

- installation of system

- key in the data
- verify the data
- processing real data in real time
- module for asset management.

#### **QUESTION 4**

##### **What are the internal factors that significantly affect the SWOT Analysis?**

The internal factors that will affect the SWOT Analysis are:

- Manpower & staffing: the level of knowledge, skill and understanding in accounting, IT and SAGA and training for related knowledge and skill.
- Organization: administration and management such as commitment towards SAGA, budget and HRD and HRM as well as organizational behaviour.
- Process and procedure: understanding of the whole process and procedure including systematic and updated approach.
- Infrastructure and facility: the availability of infrastructure and facility available to ensure for smooth running of the SAGA system.

#### **QUESTION 4**

##### **What are the internal factors that significantly affect the SWOT Analysis?**

The internal factors that will affect the SWOT Analysis are:

- Manpower & staffing: the level of knowledge, skill and understanding in accounting, IT and SAGA and training for related knowledge and skill.
- Organization: administration and management such as commitment towards SAGA, budget and HRD and HRM as well as organizational behaviour.
- Process and procedure: understanding of the whole process and procedure including systematic and updated approach.
- Infrastructure and facility: the availability of infrastructure and facility available to ensure for smooth running of the SAGA system.

I hereby approved the report,



**ZALEHAH BINTI MOHAMAD**  
Pegawai Jabatan Perbendaharaan  
Majlis Perbandaran Dungun









مجلس شريبادون دوعون  
MAJLIS PERBANDARAN DUNGUN  
23000 DUNGUN, TERENGGANU.  
Tel.: 09-8481931, 09-8481932 Faks: 09-8483210  
<http://mpd.terengganu.gov.my>  
[mpdungun@terengganu.gov.my](mailto:mpdungun@terengganu.gov.my)

MPD.003/2/3 Bhg.6 (10)

Tarikh : 1 Julai 2020

Bersamaan : 9 Zulkaedah 1441

Encik Ikmal Hafiz Bin Mustafar Raizduan  
No. 5 Taman Sura  
Jalan Sura Jeti, Sura Gate  
23000 Dungun  
Terengganu

Tuan,

**MEMORANDUM KEBENARAN UNTUK MENJALANKAN PROJEK PENYELIDIKAN**

Surat tuan bertarikh 28 Jun 2020 mengenai perkara di atas adalah dirujuk.

2. Sukacita Majlis Perbandaran Dungun (MPD) mengalu-alukan dan memberikan kebenaran serta kelulusan kepada tuan untuk menjalankan kajian bertajuk "The Implementation of Standard Accounting System for Government Agencies (SAGA) in Local Government with Special Reference to Majlis Perbandaran Dungun (MPD)" mulai dari 1 Julai hingga 31 Disember 2020.

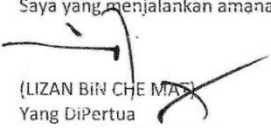
3. Sehubungan dengan itu tuan boleh menghubungi Puan Zalehah Binti Mohamad, Pengarah Jabatan Perbendaharaan MPD untuk sebarang maklumat yang diperlukan.

4. Sukacita juga sekiranya tuan memberikan satu Salinan hasil penyelidikan berkenaan kepada MPD sebagai rujukan. Adalah di harapkan kajian tersebut akan memberi manfaat kepada MPD.

Sekian, terima kasih.

"TERENGGANU MAJU, BERKAT, SEJAHTERA"  
"BERKHIDMAT UNTUK NEGARA"

Saya yang menjalankan amanah,

  
(LIZAN BIN CHE MAS)  
Yang DiPertua  
Majlis Perbandaran Dungun



IKMAL HAFIZ BIN MUSTAFAR RAMDZUAN  
No. 5 Taman Sura  
Jalan Sura Jeti, Sura Gate  
23000 Dungun  
Terengganu

No. H/P: 014-8393080

28 Jun 2020

Yang di Pertua  
Majlis Perbandaran Dungun  
Jalan Yahaya Ahmad  
23000 Dungun  
Terengganu

Tuan,

**MEMOHON KEBENARAN UNTUK MENJALANKAN PROJEK PENYELIDIKAN**

Dengan segala hormatnya perkara di atas dirujuk.

2. Sukacita dimaklumkan bahawa saya adalah pelajar semester akhir Bachelor of Accounting (Hons) dari Open University Malaysia (OUM) yang kini sedang menyiapkan Project Paper (BBPJ 4103) bertajuk: **"The Implementation of Standard Accounting System for Government Agencies (SAGA) in Local Government with Special Reference to Majlis Perbandaran Dungun (MPD)"** sebagai syarat untuk graduasi.

3. Objektif kajian penyelidikan tersebut adalah untuk menjalankan kajian komprehensif terhadap pelaksanaan SAGA di Majlis Perbandaran Dungun bagi mengenalpasti tahap dan peringkat (*level and stages*), kemungkinan dan halangan serta membuat Analisa SWOT, manfaat SAGA dalam menambahbaik sistem perakaunan dan seterusnya mengenalpasti masalah dan penyelesaian serta memberikan cadangan polisi yang bersesuaian. Kajian ini diharapkan akan memberi manfaat bagi pelaksanaan SAGA di Majlis Perbandaran Dungun dengan lebih lancar lagi. Kajian ini akan memberikan peluang kepada saya untuk memahami sistem SAGA dan memahami pelbagai aspek sistem, proses dan prosedur kewangan di Majlis Perbandaran Dungun. Tempoh kajian adalah bermula dari 1 Julai hingga 31 Disember 2020.

4. Sehubungan dengan itu dipohon kebenaran dan kelulusan tuan untuk melaksanakan kajian tersebut. Kesudian tuan memberikan kebenaran dan kelulusan bagi saya melaksanakan kajian penyelidikan ini amatlah dihargai dan didahului dengan ucapan jutaan terima kasih jua.

Sekian, terima kasih.

  
IKMAL HAFIZ BIN MUSTAFAR RAMDZUAN  
NO. PELAJAR: 850304115407001  
No. k/p: 850304-11-5407





مجلس قريادون  
MAJLIS PERBANDARAN DUNGUN  
23000 DUNGUN, TERENGGANU.  
Tel.: 09-8481931, 09-8481932 Faks: 09-8483210  
<http://mpd.terengganu.gov.my>  
[mpdungun@terengganu.gov.my](mailto:mpdungun@terengganu.gov.my)

APPENDIX 2b

MPD. 003/2/3 Bhg.6 (50)  
4 Oktober 2020  
16 Safar 1442

Encik Ikmal Hafiz Bin Mustafar Ramdzuan  
No. 5 Taman Sura  
Jalan Sura Jeti, Sura Gate  
23000 Dungun  
Terengganu

Tuan,

**PERTUKARAN TAJUK PROJEK PENYELIDIKAN**

Surat tuan bertarikh 1 Oktober 2020 mengenai perkara di atas adalah dirujuk.

2. Sukacita Majlis Perbandaran Dungun (MPD) mengambil maklum pertukaran tajuk projek penyelidikan tuan kepada kepada "Standard Accounting System for Government Agencies (SAGA) Implementation Readiness: A Case Study of Dungun Municipal Council (MPD), Dungun, Terengganu".
3. Sehubungan dengan itu tuan boleh menghubungi Puan Zalehah Binti Mohamad, Pengarah Jabatan Perbendaharaan MPD untuk sebarang maklumat yang diperiukan.
4. Sukacita juga sekiranya tuan memberikan satu Salinan hasil penyelidikan berkenaan kepada MPD sebagai rujukan. Adalah di harapkan kajian tersebut akan memberi manfaat kepada MPD.

Sekian, terima kasih.

"TERENGGANU MAJU, BERKAT, SEJAHTERA"

"BERKHIDMAT UNTUK NEGARA"

Saya yang menjalankan amanah,

(ZALEHAH BINTI MOHAMAD)  
Pengarah Jabatan Perbendaharaan  
b/p Yang di Pertua  
Majlis Perbandaran Dungun



*Sila sebutkan bilangan rujukan / fail apabila menjawab surat kami*

Ikmal Hafiz Bin Mustafar Ramdzuan  
No. 5 Taman Sura  
Jalan Sura Jeti, Sura Gate  
23000 Dungun  
Terengganu

No. H/P: 014-839 3080

1 Oktober 2020

Yang di Pertua  
Majlis Perbandaran Dungun  
Jalan Yahaya Ahmad  
23000 Dungun  
Terengganu

Tuan,

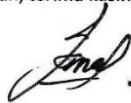
**PERTUKARAN TAJUK PROJEK PENYELIDIKAN**

Dengan segala hormatnya perkara di atas adalah dirujuk.

2. Lanjutan perkembangan terkini pelaksanaan sistem SAGA di Majlis Perbandaran Dungun (MPD) sukacita dimaklumkan saya berhasrat untuk menukar tajuk penyelidikan saya dari **"The Implementation of Standard Accounting System for Government Agencies (SAGA) in Local Government with Special Reference to Dungun Municipal Council (MPD), Dungun, Terengganu"** kepada **"Standard Accounting System for Government Agencies (SAGA) Implementation Readiness: A Case Study of Dungun Municipal Council (MPD), Dungun, Terengganu"**.

3. Surat tuan Bil. MPD.003/2/3 Bhg. 6 (10) bertarikh 1 Julai 2020 adalah berkaitan.

Sekian, terima kasih.



(IKMAL HAFIZ BIN MUSTAFAR RAMDZUAN)  
No. Pelajar: 850304115407001  
No. K/P: 850304115407





## RESEARCH PROJECT

**The Standard Accounting System for Government Agencies (SAGA)  
Implementation readiness: A case study in Dungun Municipal Council (MPD),  
Dungun, Terengganu**

---

**Please tick [ ✓ ] the answer of your choice.**

**Section A: *Demographic Background***

## 1. Gender:

- Male [   ]  
Female [   ]

## 2. Age:

- 20 - 30 years [   ]  
31 – 40 years [   ]  
41 - 50 years [   ]  
50 years and above [   ]

## 3. Level of education:

- SPM / Certificate [   ]  
STPM / Diploma [   ]  
Degree [   ]

## 4. Service group:

- Administrative Assistant & Clerical [   ]  
Administrative Assistant Officer [   ]  
Administrative and Professional [   ]

## 5. Length of service in MPD:

- Less than 5 years [   ]  
6 - 10 years [   ]  
11 - 20 years [   ]  
More than 20 years [   ]

**Instruction: Please tick ( ✓ ) in the appropriate box for each statement below to show how much you agree or disagree with it.**

**SD = Strongly Disagree   D = Disagree   N = Neutral   A = Agree  
SA = Strongly Agree**

<b>Section B: Readiness for SAGA</b>		<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
RFS1	You look forward for SAGA at work					
RFS2	You find SAGA to be pleasing					
RFS3	Other people think that you support SAGA					
RFS4	You are inclined to try SAGA					
RFS5	You intend to do whatever is possible to support SAGA					
<b>Section C: Technology Readiness</b>		<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
<b><i>Optimism</i></b>						
OPT1	You like the idea of doing business via computers because you are not limited to regular business hours.					
OPT2	You prefer to use the most advanced technology available					
OPT3	You like computer programs that allow you to tailor things to fit your own needs.					
OPT4	Technology makes you more efficient in your occupation.					
OPT5	You find new technologies to be mentally stimulating.					
OPT6	Technology gives you more freedom of mobility.					
OPT7	You feel confident that machines will follow through with what you instructed them to do.					
<b><i>Innovativeness</i></b>						
INN1	Other people come to you for advice on new technologies.					
INN2	It seems you are learning more about the newest technologies than your friends.					
INN3	In general, you are among the first in your circle of friends to acquire new technology when it appears.					
INN4	You can usually figure out new high-tech products and services without help from others.					

INN5	You keep up with latest technological developments in your area of interest .					
INN6	You enjoy the challenge of figuring out high-tech gadgets.					
INN7	You find you have fewer problems than other people in making technology work for you					
<b><i>Discomfort</i></b>		<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
DIS1	Technical support lines are not helpful because they don't explain things in terms you understand.					
DIS2	Sometimes, you think that technology systems are not designed for use by ordinary people.					
DIS3	When you get technical support from a provider of a high-tech product or service, you sometimes feel as if you are being taken advantage of by someone who knows more than you do.					
DIS4	If you buy a high-tech product or service, you prefer to have the basic model over one with a lot of extra features.					
DIS5	It is embarrassing when you have trouble with a high-tech gadget while people are watching.					
<b><i>Insecurity</i></b>						
INS1	You do not consider it safe to do any kind of financial business online.					
INS2	You worry that information you send over the Internet will be seen by other people.					
INS3	You do not feel confident doing business with a place that can only be reached online.					
INS4	Any business transaction you do electronically should be confirmed later with something in writing.					
INS5	Whenever something gets automated, you need to check carefully that the machine or computer is not making mistakes.					
INS6	When you call a business, you prefer to talk to a person rather than a machine.					
INS7	If you provide information to a machine or over the Internet, you can never be sure it really gets to the right place.					

***\*Thank you for your kind co-operation***



## RESEARCH PROJECT

**The Standard Accounting System for Government Agencies (SAGA)  
implementation readiness: A case study in Dungun Municipal Council (MPD),  
Dungun, Terengganu**

**SIMPLE RANDOM SAMPLING  
LIST OF RESPONDENTS**

<b>SAMPLE NO.</b>	<b>NAME</b>	<b>NO. K/P</b>	<b>DEPARTMENT</b>
<b>1</b>	<b>SARIZI BIN SAARI</b>	<b>870131115043</b>	<b>ENFORCEMENT</b>
<b>2</b>	<b>RAFILAH BIN RAHSELE</b>	<b>880325115569</b>	<b>FINANCE (BUDGET)</b>
<b>3</b>	<b>FAKRUROZI BIN AZIZ</b>	<b>851026115435</b>	<b>ENFORCEMENT</b>
<b>4</b>	<b>ZUBIR BIN MAMAT</b>	<b>720424115115</b>	<b>LICENSE</b>
<b>5</b>	<b>MUHAMMAD@KAMAL BIN ZAKARIA</b>	<b>791108115103</b>	<b>ENFORCEMENT</b>
<b>6</b>	<b>ISMAIL BIN YAALI</b>	<b>630624105457</b>	<b>LICENSE</b>
<b>7</b>	<b>MIAR KAMARUL BIN MIAR ALI</b>	<b>790711115373</b>	<b>ENFORCEMENT</b>
<b>8</b>	<b>AMERAN BIN AB.HALIM</b>	<b>690327115127</b>	<b>ENFORCEMENT</b>
<b>9</b>	<b>MOHD AZRUL HISYAM BIN JUHARI</b>	<b>841116115253</b>	<b>ENFORCEMENT</b>
<b>10</b>	<b>JASNI BIN SULAIMAN</b>	<b>670105115545</b>	<b>ESTATE MGMT &amp; VALUATION</b>
<b>11</b>	<b>ZAIFUZAN BIN MOHD SUKARINI</b>	<b>831025115443</b>	<b>ENFORCEMENT</b>
<b>12</b>	<b>WAN IZZULHILMI BIN CHE WAN NOR AZIZI</b>	<b>910730115479</b>	<b>FINANCE (PARKING)</b>



13	AHMAD ZAKI BIN MOHAMAD	830726115257	ENFORCEMENT8
14	FAUZI BIN IBRAHIM	710416115255	ENGINEERING
15	AHMAD IMRAN BIN YUSOF	900105115335	FINANCE
16	MOHD FADIL BIN ARIFIN	760407115275	FINANCE (PARKING)
17	MOHAMAD HAFAZ BIN AMROSE@MAMAT RANI	630213115503	ENGINEERING
18	MOHD RAHMAT BIN AB RAHIM@ISMAIL	831020115225	ENFORCEMENT
19	MUHAMAD JUZAILI BIN MD SHUBIR	881002115331	ESTATE MGMT & VALUATION
20	SYED MOHD BAZLI BIN SYED HAMID	930821115165	ADMIN (INSP)
21	MOHD RUDISHAM BIN MOHD JAMRI	840716115623	FINANCE (PARKING)
22	MOHD MAZELI BIN MOHD MUKHTAR	810715115077	ENFORCEMENT
23	AHMAD SHAFUAN BIN MOHAMMAD	861214465685	ADMIN (EQUIPMENT)
24	KHAIRUL IZHAM BIN MUHAMMAD	850607115113	ESTATE MGMT & VALUATION
25	MOHD ABDUL AZIZ BIN JEHARI	930115115483	ENFORCEMENT
26	MUHAMMAD SAFIUDDIN BIN HUSIN	910907115731	ENFORCEMENT
27	MOHD HAFIZ BIN DAUD	870524235003	ENFORCEMENT
28	AYUB BIN MOHD ZAIN	820828115531	IT
29	MOHAMAD AZLAN BIN SULONG	800401016229	ENFORCEMENT
30	AHMAD ZAKARIA BIN YUSOFF	830120115543	ENFORCEMENT

31	<b>MOHD ZULKIFLY BIN ABDULLAH</b>	<b>840607115085</b>	<b>ENFORCEMENT</b>
32	<b>MOHAMMAD HAFIFI BIN REMALI</b>	<b>860413465237</b>	<b>IT</b>
33	<b>FAUZRI BIN AHMAD@MOHAMMAD</b>	<b>740528115193</b>	<b>FINANCE (PARKING)</b>
34	<b>MOHD HAFIZI BIN HASSAN</b>	<b>941221115421</b>	<b>ESTATE MGMT &amp; VALUATION</b>
35	<b>AHMAD FAKHRUDDIN BIN MOHD HUSHIN</b>	<b>900527115335</b>	<b>ESTATE MGMT &amp; VALUATION</b>
36	<b>NADZRI BIN ZAKARIA</b>	<b>670921115279</b>	<b>FINANCE (PARKING)</b>
37	<b>MOHD ABDUL HAKIM BIN MOHD FAUZI</b>	<b>980829465001</b>	<b>ADMIN (INSP)</b>
38	<b>ABDUL MUKTHI BN RAZALI</b>	<b>850510115205</b>	<b>BUILDING (COB)</b>
39	<b>MUHAMMAD FARHAN BIN MOHD YUSOF</b>	<b>911226115167</b>	<b>IT</b>
40	<b>RUSDAN BIN SALLEH</b>	<b>780101117073</b>	<b>FINANCE (PARKING)</b>
41	<b>MOHD FAHMI BIN SULAIMAN</b>	<b>860829465599</b>	<b>ESTATE MGMT &amp; VALUATION</b>
42	<b>ADLI BIN MOHAMAD</b>	<b>611207115175</b>	<b>FINANCE (PARKING)</b>
43	<b>JUNAJDI HILMI BIN JOHARI</b>	<b>810621115455</b>	<b>FINANCE</b>
44	<b>WAN ROSLI BIN WAN GATI</b>	<b>640709115151</b>	<b>FINANCE (PARKING)</b>
45	<b>SUHAIMI BIN MUDA</b>	<b>861214465431</b>	<b>FINANCE (PARKING)</b>
46	<b>MOHD KAMARUL BIN ARIFFIN</b>	<b>840406115425</b>	<b>LICENSE</b>
47	<b>AYOB BIN ALI</b>	<b>680613115401</b>	<b>LICENSE4</b>

48	W.ANUAR BIN W.AHMAD@W.HUSAIN	741124115087	ENFORCEMENT
49	MOHD ZUBIR BIN JUSOH	700105115515	ENFORCEMENT
50	KHAMARU ZAMAN BN MUDA	781227115043	ENFORCEMENT
51	AZIZUL BIN AZHAR	870412115437	FINANCE (PARKING)
52	SAFUAN BIN ISMAIL	780611115799	TOWN PLANNING & LANDSCAPE
53	AHMAD FAISAL BIN ISHTIYAQ AHMED	851103115245	TOWN PLANNING & LANDSCAPE
54	MEGAT MOHD HAFIZ BIN MEGAT MUDA	841010115589	YDP (OSC)
55	AFFIZWAN BIN SULONG	861018465076	YDP (OSC)
56	TENGGU MUHAMMAD HAFIROL BIN TENGGU MAHAMUD	930619115671	YDP (CORPORATE)
57	ABDUL SALAM BIN MAMAT	860416465026	YDP (CPR)
58	MOHD IZZAT FIKRI BIN ABDULLAH	920918115007	YDP (PRO)
59	ABDUL FATAH BIN AWANG	801102115037	HRM
60	ABD RAZAK BIN ARIFFIN	650601115685	HRM
61	NUR LIYANA BINTI MOHD YUSOFF	940222115074	ENFORCEMENT
62	NUR FATINAH BINTI ABD KAPAR	940226115098	ENFORCEMENT
63	NUR AZIRA BINTI ABD AZIZ	931203115592	ENFORCEMENT
64	NURUL SAHIDATUN BINTI ABD SAMAD	900608115628	ENFORCEMENT
65	NORFAZLINA BINTI ISA	860830465190	FINANCE (BUDGET)

66	FATIN NABILLA BINTI SALIM	911120115652	FINANCE
67	YATI BINTI AB. RAHMAN	840822035782	ADMIN (INSP)
68	RAMZAM BINTI ABD RAHMAN	620321115296	FINANCE
69	NUR HIDAYAH BINTI JAAFAR	871207115598	ESTATE MGMT & VALUATION
70	NURUL AIN BINTI RAMLI	891114115474	FINANCE
71	MAIYSARAH BINTI AWANG	850513115470	FINANCE
72	NUR NANIRUAIN BINTI ADNAN	860910465836	YDP (INTERNAL AUDIT)
73	NORSYAZWANI IZZATI BINTI SHAARI	920922115712	YDP
74	NOR AFNI RAZIAH BINTI ALIAS	850604465038	IT
75	ZALEHA BINTI YUSOF	620410115458	FINANCE
76	ROHANI BINTI ALI	791011115238	ESTATE MGMT & VALUATION
77	SALMI BINTI AWANG@HARUN	750101115548	LICENSE
78	SITI ROHAYU BINTI MOHD FUAD	851014115518	ESTATE MGMT & VALUATION
79	MAZLIFAH BINTI MOHAMMAD	720122115138	LEGAL
80	YUSARAHANEM BINTI YUSOF	850523115378	ESTATE MGMT & VALUATION10
81	WAN DORA NAQIAH BINTI WAN MOHAMAD	840222115092	IT
82	NOOR ASMANIRA BINTI ARIFFIN	900206115414	FINANCE
83	NUR HIDAYAH BINTI ABDULLAH	870413115228	LICENSE

84	MARYAM BINTI MOHD GHANI	880903115182	FINANCE
85	CHE WAN NAIMAH BINTI CHE WAN RAMLI	890909115828	HRM (QCI)
86	LATIFAH BINTI ABD RAHMAN	690911115134	ESTATE MGMT & VALUATION
87	NORA BINTI OTHMAN	830630115156	YDP (OSC)
88	NURUL AMEERA SYAMIMI BINTI ZULKORNAIN	920804115412	TOWN PLANNING & LANDSCAPE
89	ROSLIYANI BINTI JANTAN	850821115560	LICENSE
90	NAJMI LAILI BINTI MOHD MUDA	830110115056	ESTATE MGMT & VALUATION
91	HAHNIZA BINTI DUNIA	840313115514	FINANCE
92	NURUL AKMAL BINTI AB GHANI	870404115314	LICENSE
93	NURINANI BINTI ZULKIFLAY	930611115626	LEGAL
94	IYANI BINTI ABDUL GHANI	860817115102	FINANCE
95	SYASYA AEYDA FAZIRA BINTI ABD RASID	950403115320	LEGAL
96	NURHAYATI BINTI ABD RAZAK	870301115418	FINANCE
97	DIYANA BINTI SALLEH	900102115508	YDP
98	SYAZWANA BINTI SULAIMAN	850825115568	BUILDING
99	ROHAIZA BINTI CHE WAHID	831201115224	HEALTH CARE AND COMMUNITY
100	SITI NUR FAZLIN BINTI HARUN	921123115446	YDP (INTERNAL AUDIT)

## SUMMARY OF THE RESPONDENTS BY DEPARTMENTS

<b>NO.</b>	<b>DEPARTMENT</b>	<b>NO. OF RESPONDENTS</b>
1.	Yang Di Pertua (YDP)	10
2.	Finance	24
3.	Enforcement	23
4.	License	8
5.	Estate Management and Valuation	12
6.	Administration	4
7.	IT	5
8.	Engineering	2
9.	Building	2
10.	Town Planning & Landscape	3
11.	Human Resource	3
12.	Legal	3
13	Healthcare & Community	1
	<b>TOTAL</b>	<b>100</b>