

**THEORIES OF REASONED ACTION AND PLANNED BEHAVIOUR FOR
PREDICTING THE INTENTION TO PARTICIPATE IN CONTINUING
PROFESSIONAL EDUCATION AMONG GOVERNMENT AUDITORS**

By

MASIAH BINTI AHMAD

**Thesis Submitted to the School of Graduate Studies, Universiti Putra Malaysia,
in Fulfilment of the Requirements for the Degree of Doctor of Philosophy**

March 2006

Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment of the requirement for the degree of Doctor of Philosophy

**THEORIES OF REASONED ACTION AND PLANNED BEHAVIOUR FOR
PREDICTING THE INTENTION TO PARTICIPATE IN CONTINUING
PROFESSIONAL EDUCATION AMONG GOVERNMENT AUDITORS**

By

MASIAH BINTI AHMAD

March 2006

Chairman: Professor Aminah binti Ahmad, PhD

Faculty: Educational Studies

Continuing Professional Education (CPE) is a primary vehicle through which professionals acquire, increase, maintain, improve and enhance professional competence and as a lifelong education in their career life. CPE improves government auditors' knowledge and refines their auditing skills, allowing them to meet the challenges of a complex and ever-changing audit environment. It enhances the auditors' proficiency and helps to ensure the quality of audits, as the issue of professional accountability is crucial to them.

This is a prediction model study on the government auditors' intention to participate in CPE within the next three years. The study tested the utility of the Theory of Reasoned Action (TRA), Theory of Planned Behaviour (TPB) and Bandura's Self-Efficacy Theory in predicting the intention to participate in CPE. This study examined whether variables of attitude, subjective norms, perceived behavioural controls and self-efficacy, as well as age and educational attainment predicted the auditors' intentions to participate in CPE. A stratified random sampling was used to select 404 auditors of the National Audit Department. Data were

gathered using group administered and mail questionnaires. Three hundred and seventy three auditors or 92% of them completed and returned the survey questionnaires in this study.

Pearson's correlational analysis showed that attitude, subjective norms, perceived behavioural controls, self-efficacy, age, and educational attainment were significantly related with the auditors' intentions to participate in CPE. The auditors showed a moderate to high level of intentions to participate in CPE. They preferred short courses and continuing education.

The auditors indicated significant positive attitudes toward intention to participate in CPE. They perceived the importance of CPE factor as the highest attitude factor that influenced their participation in CPE. Subjective norms moderately influenced their intentions to participate in CPE. Subjective social norms have a higher correlation than subjective personal norm. The auditors selected spouse, employer and professional association as the three most important persons who influenced their intentions to participate in CPE. Contrary to most studies, subjective norm was a better predictor than attitude.

More than half of the auditors reported a relatively moderate level of perceived behavioural controls. Cost, CPE course attributes and multiple roles were the three perceived behavioural factors that constrained their intentions to participate in CPE. The auditors displayed a significant positive self-efficacy towards participating in CPE. Age has a moderate negative relationship with intention to participate in CPE. The younger group of auditors was more interested in continuing education whilst the older group of auditors preferred attending short courses.

Hierarchical multiple regression analysis revealed that attitude, subjective norms and perceived behavioural controls as postulated by TPB and Bandura's Self-Efficacy Theory as well as age

were found to be predictive of the auditors' intentions to participate in CPE. The TPB on its own explained 33 percent of the variance in intention to participate. Self-efficacy has improved the research model and it accounted for an additional three percent of the variance. The inclusion of age has further explained the auditors' intention to participate in CPE by another three percent. The TPB, Bandura's Self-Efficacy Theory and age together accounted for 39 percent of the variance in intention to participate in CPE.

This study supported the explanatory and predictive utility of TPB as a reliable predictor of intention. It indicated the behaviour being studied was not under complete volitional control. All the hypotheses were supported except the hypothesis on educational attainment. The results of this study provided a number of theoretical and practical implications on participation in CPE. Several recommendations were suggested to increase the intention to participate in CPE. This study also highlighted the need for further research on the intention to participate in CPE by considering other predictors of participation and in other populations.

Abstrak tesis dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

**TEORI TINDAKAN BERSEBAB DAN TEORI TINGKAHLAKU
DIRANCANG BAGI MERAMAL HASRAT UNTUK MENYERTAI
PENDIDIKAN PROFESIONAL BERTERUSAN
DI KALANGAN JURUAUDIT KERAJAAN**

Oleh

MASIAH BINTI AHMAD

Mac 2006

Pengerusi: Profesor Aminah binti Ahmad, PhD

Fakulti: Pengajian Pendidikan

Pendidikan Profesional Berterusan (PPB) ialah satu jentera utama di mana golongan profesional memperoleh, menambah, mempertahankan, memperbaiki dan mempertingkatkan profesional kompeten dan sebagai pendidikan sepanjang hayat dalam kerjaya mereka. PPB memperbaiki pengetahuan juruaudit kerajaan dan menambah kemahiran pengauditan bagi membolehkan mereka menghadapi cabaran persekitaran audit yang kompleks dan berubah-ubah. Ia mempertingkatkan kecekapan juruaudit dan membantu memastikan kualiti pengauditan memandangkan isu profesional akauntabiliti adalah penting bagi mereka.

Kajian ini merupakan kajian model ramalan terhadap hasrat juruaudit untuk menyertai PPB dalam jangkamasa tiga tahun berikutnya. Ia menguji kegunaan Teori Tindakan Bersebab (TTB), Teori Tingkahlaku Dirancang (TTD) dan Teori Efikasi Diri Bandura dalam meramal hasrat untuk menyertai PPB. Kajian ini menyelideki sama ada pembolehubah-pembolehubah iaitu sikap, norma subjektif, kawalan tingkahlaku yang dilihat dan efikasi diri, serta usia dan pencapaian pendidikan meramal hasrat juruaudit untuk menyertai PPB. Persampelan rawak berstrata digunakan untuk memilih 404 juruaudit di Jabatan Audit Negara. Data dikumpul menggunakan soal selidek yang dikendalikan secara berkumpulan dan melalui pos. Tiga ratus

tujuh puluh tiga juruaudit atau 92% daripada mereka telah melengkapkan dan mengembalikan tinjauan soal selidek dalam kajian ini.

Analisis korelasi Pearson menunjukkan sikap, norma subjektif, kawalan tingkahlaku yang dijangka, efikasi diri, usia dan pencapaian pendidikan mempunyai hubungan yang signifikan dengan hasrat juruaudit untuk menyertai PPB. Para juruaudit menunjukkan tahap hasrat yang moderat hingga tinggi untuk menyertai PPB. Mereka mengemari kursus-kursus jangka pendek dan pendidikan berterusan.

Para juruaudit menunjukkan sikap positif yang signifikan terhadap hasrat untuk menyertai PPB. Mereka melihat faktor kepentingan PPB sebagai factor sikap yang tertinggi mempengaruhi penyertaan mereka dalam PPB. Norma subjektif mempengaruhi hasrat mereka untuk menyertai PPB secara moderat. Norma subjektif sosial mempunyai korelasi yang tinggi daripada norma subjektif peribadi. Para juruaudit memilih teman hidup, majikan dan pertubuhan profesional sebagai tiga orang yang paling penting dalam mempengaruhi hasrat mereka untuk menyertai PPB. Bertentangan dengan kebanyakan kajian, norma subjektif adalah peramal yang lebih baik daripada sikap.

Lebih separuh daripada juruaudit melaporkan tahap relatif yang moderat bagi kawalan tingkahlaku yang dilihat. Kos, ciri-ciri kursus PPB dan peranan berganda adalah tiga faktor tingkahlaku yang dilihat menyekat hasrat mereka untuk menyertai PPB. Para juruaudit mempamirkan efikasi diri yang positif dan signifikan terhadap penyertaan PPB. Usia mempunyai hubungan moderat negatif dengan hasrat juruaudit untuk menyertai PPB. Kumpulan juruaudit yang muda lebih berminat untuk melanjutkan pendidikan manakala kumpulan juruaudit yang tua gemar menghadiri kursus-kursus jangka pendek.

Analisis regresi berganda hierarki menunjukkan bahawa sikap, norma subjektif dan kawalan tingkahlaku yang dilihat seperti dikemukakan oleh TTD dan Teori Efikasi Diri Bandura serta usia didapati sebagai peramal hasrat juruaudit untuk menyertai PPB. TTD menerangkan 33 peratus varians dalam hasrat untuk menyertai PPB. Efikasi diri telah memperbaiki model kajian dan ia mengakaunkan penambahan tiga peratus varians. Kemasukan variabel usia telah menerangkan lagi hasrat untuk menyertai PPB dengan tambahan tiga peratus. TTD, Teori Efikasi Diri Bandura dan usia bersama-sama mengakaunkan 39 peratus varians dalam hasrat untuk menyertai PPB.

Kajian ini menyokong kegunaan penerangan dan ramalan TTD sebagai peramal hasrat yang boleh dipercayai. Ia menunjukkan tingkahlaku yang dikaji adalah tidak di bawah kawalan kemahuan sepenuhnya. Semua hipotesis telah disokong kecuali hipotesis mengenai pencapaian pendidikan. Keputusan-keputusan kajian ini memberi beberapa implikasi teori dan praktikal terhadap penyertaan dalam PPB. Beberapa syor telah diberi bagi meningkatkan hasrat untuk menyertai PPB. Ia juga mengetengahkan perlunya penyelidikan lanjut terhadap hasrat untuk menyertai PPB dengan mempertimbangkan peramal-peramal penyertaan yang lain dan dalam populasi yang lain.

ACKNOWLEDGEMENTS

First of all, I am utmost grateful and thankful to Allah s.w.t for blessing me with unceasing health and determination in making it possible to complete my thesis. I am mostly indebted to my main Supervisor and Committee Member, Professor Dr. Aminah Ahmad who unselfishly took time out from her own work to read and critique the draft chapters of this thesis. Her patience, kindness, encouragement and forthright comments have guided me through my study. I also like to extend my gratitude to the other Committee Members consisting of the Associate Professor Dr. Bahaman Abu Samah and Dr. Shamsuddin Ahmad whose comments, insights and suggestions considerably strengthened the quality of this thesis. My gratitude also goes to Professor Dr. Rahim Sail, Professor Dr. Mazanah Muhammad, Associate Professor Dr. Saiden Teh, Dr. Khairuddin Idris and Dr. Raduan Hj. Che Rose for their assistances, comments and encouragements throughout my study.

My special thanks to my sister-in-law, Mrs. Joanna Peacock Nazil and family in the United Kingdom for their assistance in getting references and sending me the related articles for this thesis. My heartfelt thanks to the librarians at the British Council Library, Department of Statistics Library, Institute of Public Administration (INTAN), National Audit Department Library, National Library of Malaysia, Public Service Department Resource Center, Universiti Malaya, Universiti Kebangsaan Malaysia, Universiti Putra Malaysia for their continuous assistance in tracking down the various books and refereed articles relevant for my thesis.

I thank Universiti Putra Malaysia for giving me an opportunity to pursue my doctoral study in the field of extension education. I am very grateful to the Malaysian Public Service Department for sponsoring my study for four years. I would also like to convey my thanks to the Auditor General of Malaysia, Y. Bhg. Tan Sri Dr. Hadenan Abdul Jalil and the Deputy Auditor General of Malaysia (Federal), Dato' Hajjah Azizah Haji Arshad, Deputy Auditor

General of Malaysia (State), Tuan Haji Anwari Suri, various Directors/Heads of the Sectors, Branches, Divisions, Sections, Units and staffs of the National Audit Department for their supports, cooperation, encouragements and concern over the completion of this thesis. My thanks also go to my work colleagues, doctoral students in the faculty of education and fellow students in psychology research who have provided the feedbacks to improve my thesis.

Finally, my heartfelt thanks to my beloved husband, Besil Khan Mohd Ali, for his endless support and sacrifices. I am grateful to him for typing this thesis and searching for the relevant articles. This thesis is dedicated to my four lovely children, Shereze, Marisa, Mohammad Haziq and Syazana for their abundance of understanding, patience and assistance while I indulged in this doctoral study. I wish to extend my thanks to my late parents who have instilled in me the will and determination to complete my thesis, my father-in-law and mother-in-law; and my family in Sarawak and Perak for their prayers in the completion of this thesis and my doctoral study.

I certify that an Examination Committee has met on 15th March 2006 to conduct the final examination of Masiah binti Ahmad on her Doctor of Philosophy thesis entitled “Theories of Reasoned Action and Planned Behaviour for Predicting the Intention to Participate in Continuing Professional Education among Government Auditors” in accordance with Universiti Pertanian Malaysia (Higher Degree) Act 1980 and Universiti Pertanian Malaysia (Higher Degree) Regulations 1981. The Committee recommends that the candidate be awarded the relevant degree. Members of the Examination Committee are as follows:

Khairuddin Idris, PhD

Lecturer
Faculty of Educational Studies
Universiti Putra Malaysia
(Chairman)

Samsilah Roslan, PhD

Lecturer
Faculty of Educational Studies
Universiti Putra Malaysia
(Internal Examiner)

Azizan Asmuni, PhD

Associate Professor
Faculty of Educational Studies
Universiti Putra Malaysia
(Internal Examiner)

Ronald M. Cervero, PhD

Professor
Department of Adult Education
University of Georgia, Athens
(External Examiner)

ZAKARIAH ABDUL RASHID, PhD

Professor/Deputy Dean
School of Graduate Studies
Universiti Putra Malaysia

Date:

This thesis submitted to the Senate of Universiti Putra Malaysia and has been accepted as fulfilment of the requirement for the degree of Doctor of Philosophy. The members of the Supervisory Committee are as follows:

Aminah binti Ahmad, PhD

Professor
Faculty of Educational Studies
Universiti Putra Malaysia
(Chairman)

Bahaman bin Abu Samah, PhD

Associate Professor
Faculty of Educational Studies
Universiti Putra Malaysia
(Member)

Shamsuddin bin Ahmad, Ed.D.

Lecturer
Faculty of Educational Studies
Universiti Putra Malaysia
(Member)

AINI IDERIS, PhD

Professor/Dean
School of Graduate Studies
Universiti Putra Malaysia

Date:

DECLARATION

I hereby declare that the thesis is based on my original work except for quotations and citations, which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree at UPM or other institutions.

MASIAH BINTI AHMAD

DATE: 25 April 2006

TABLE OF CONTENTS

	Page
ABSTRACT	2
ABSTRAK	5
ACKNOWLEDGEMENTS	8
APPROVAL	10
DECLARATION	12
LIST OF TABLES	16
LIST OF FIGURES	17
LIST OF ABBREVIATIONS	18
CHAPTER	
I INTRODUCTION	19
Background of the Study	19
Adult and Continuing Education in Malaysia	25
Continuing Professional Education of the Government Auditors	29
Problem and Its Context	33
Social Context	35
Globalisation and Technological Context	36
Statement of the Problem	38
Objectives of the Study	41
Significance of the Study	42
Assumptions of the Study	44
Limitations of the Study	44
Definition of Terms	45
II LITERATURE REVIEW	48
Concepts of Continuing Professional Education (CPE)	48
Models of Continuing Professional Education (CPE)	51
Decisions Participation Models and Theories	56
Participation Research in Continuing Professional Education (CPE)	60
Theory of Reasoned Action (TRA)	62
Theory of Planned Behavior (TPB)	67
Bandura's Self-Efficacy Theory	72
Relationship Between Attitude and Intention	76
Relationship Between Subjective Norms and Intention	84
Relationship Between Perceived Behavioral Controls and Intention	88
Relationship Between Self-Efficacy and Intention	95
Relationship between selected demographic characteristics and Intention	98
Intentions	100

III	METHODOLOGY	105
	Design of the Study	105
	Theoretical and Research Framework	106
	Hypotheses	111
	Measurement and Instrumentation	112
	Section A – Demographic Characteristics	115
	Section B – Attitude	118
	Section C – Subjective Norms	122
	Section D – Perceived Behavioural Controls	124
	Section E – Self-Efficacy	126
	Section F – Intention	127
	Pre-Testing of Instrument	130
	Population and Sample	133
	Data Collection	138
	Data Analysis	140
IV	FINDINGS AND DISCUSSIONS	143
	Findings	143
	Demographic Characteristics of Respondents	143
	Attitude	149
	Subjective Norms	152
	Perceived Behavioural Controls	155
	Self-Efficacy	156
	Government Auditors’ Intention to Participate in (CPE)	157
	Exploratory Data Analysis	160
	Comparisons Analysis between Selected Demographic Characteristics and Intention	162
	Relationship between Predictor Variables and Intention to Participate	164
	Hierarchical Regression Multiple Analysis	167
	Discussions	171
	Intentions to Participate in CPE	171
	Attitude and Intention	173
	Subjective Norms and Intention	175
	Perceived Behavioural Controls and Intention	177
	Self-Efficacy and Intention	178
	Selected Demographic Characteristics and Intention	179
	Contributions of Predictor Variables in Predicting the Intention to Participate	181
V	SUMMARY, CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS	184
	Summary	184
	Conclusion	188
	Implications	190
	Theoretical Implications	190
	Instrument Design Implications	191
	Findings Implications	192

Recommendations	193
Organisational Continuing Professional Education (CPE) Strategies	193
Role of Continuing Professional Education (CPE) Planners	197
Role of Individual Government Auditors	199
Suggestions for Further Research	200
REFERENCES	202
APPENDICES	220
BIODATA OF THE AUTHOR	253