

**IMPROVING THE UNDERSTANDING OF SMALL MEDIUM ENTERPRISES  
PRODUCT COSTING CONTENT COURSE THROUGH ACTION RESEARCH**

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## ABSTRACT

Costing skills (CS) are crucial for achieving competitive advantage. However, Malaysian Small and Medium Enterprises (SME) owner-managers still lack CS. Training programmes provided by the government seem not to have achieved the objective of strengthening SME owner-managers' CS. Thus, the main objective of this study is to improve a CS course in training programmes of SME in Malaysia by involving SME owner-managers from the beginning of the course improvement process. This study was conducted with the cooperation of Co-operative and Entrepreneurship Improvement Institute, Universiti Utara Malaysia (CEDI, UUM). To achieve the research objective, this study employed practical action research that involved a cyclical process of planning, acting, observing and reflecting. Practical action research approach in this study involved various data collection methods such as semi-structured interview, survey questionnaire, participants' observation and documenting. By diagnosing the problems, involving eight SME owner managers and four accounting training providers, this study found that Malaysian SMEs still lack CS, in line with findings in the extant literature. This problem is further hampered by the lack of training in CS provided by the government. Based on this finding, this study developed a CS course, where the focus is on product and service costing. The cycle includes the process of developing the course based on SME owner-managers' input (planning), conducting training for the SME owner-managers (acting), collecting feedback from the training participants (observing) and reflecting on the feedback to improve the course (reflecting). The product and service costing course went through three practical action research cycles with different participants. The course was then improved from one cycle to the next cycle. At the acting stage, thirty-two participants involved in the first training, twenty participants involved in the second training and fifteen participants involved in the third training. The product and service costing course has been given to the CEDI, UUM to be included in their future entrepreneurship training programmes.

## ABSTRAK

Kemahiran kos (CS) adalah sangat penting untuk mencapai kelebihan daya saing. Walau bagaimanapun, pemilik-pengurus Perusahaan Kecil dan Sederhana (SME) di Malaysia masih kurang CS. Program latihan yang disediakan oleh kerajaan seolah-olah tidak mencapai matlamatnya untuk mengukuhkan CS di kalangan pemilik-pengurus SME. Oleh itu, objektif utama kajian ini adalah untuk menambahbaik kursus CS di dalam program latihan SME di Malaysia dengan melibatkan pemilik-pengurus SME daripada awal proses penambahbaikan kursus. Kajian ini telah dijalankan dengan kerjasama Institut Pembangunan Koperasi dan Usahawan, Universiti Utara Malaysia (CEDI, UUM). Untuk mencapai objektif kajian, kajian ini menggunakan kajian tindakan praktikal yang melibatkan proses kitaran perancangan, tindakan, pemerhatian dan bertindak balas. Pendekatan kajian tindakan praktikal di dalam kajian ini melibatkan pelbagai bentuk pengumpulan data seperti temu bual separa berstruktur, soal selidik, pemerhatian peserta dan pendokumentasian. Dengan mengenal pasti masalah, melibatkan lapan pemilik-pengurus SME dan empat pengendali latihan perakaunan, kajian ini mendapati SME di Malaysia masih kurang CS selari dengan dapatan dalam sorotan literatur. Masalah ini diburukkan lagi dengan kekurangan latihan dalam CS yang dianjurkan oleh kerajaan. Berdasarkan penemuan ini, kajian ini membangunkan kursus CS di mana tumpuan adalah kepada pengkosan produk dan perkhidmatan. Kitaran ini termasuk proses membangunkan kursus berdasarkan input daripada pemilik-pengurus SME (perancangan), menjalankan latihan untuk pemilik-pengurus SME (tindakan), mendapatkan maklum balas daripada para peserta latihan (pemerhatian) dan bertindak balas atas maklum balas untuk menambahbaik kursus (bertindak balas). Kursus pengkosan produk dan perkhidmatan telah melalui tiga kitaran kajian tindakan praktikal yang melibatkan peserta yang berbeza. Kursus ini, kemudian telah ditambah baik daripada satu kitaran ke kitaran berikutnya. Pada peringkat tindakan, tiga puluh dua peserta terlibat dalam kursus latihan pertama, dua puluh peserta terlibat dalam latihan kedua dan lima belas peserta terlibat dalam latihan ketiga. Kursus pengkosan produk dan perkhidmatan ini telah diberikan kepada CEDI, UUM untuk dimasukkan ke dalam program latihan keusahawanan pada masa depan.

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## LIST OF ABBREVIATIONS

ABC	-	Activity Based Costing
AIM	-	Amanah Ikhtiar Malaysia
AR	-	Action research
ARC	-	Action research cycle
ARPOM	-	AR participant – owner manager
ARPT	-	AR participant – accounting training provider
CEDI	-	Co-operative and Entrepreneurship Development Institute
CEO	-	Chief Executive Officer
CFF	-	Critical Failure Factors
CSF	-	Critical Success Factors
CS	-	Costing skills
CVP	-	Cost Volume Profit
FAMA	-	The Federal Agriculture Marketing Authority
FELDA	-	Federal Land Development Authority
GDP	-	Gross Domestic Product
GHP	-	Good Hygiene Practices
GMP	-	Good Manufacturing Practices
ICT	-	Information and communication technology
MARA	-	Majlis Amanah Rakyat
MARDI	-	The Malaysian Agriculture Research and Development Institute
MAS	-	Malaysia Airlines
MCWEF	-	Malaysian Chinese Women Entrepreneurs Foundation

MITI	-	Ministry of International Trades and Industry
MRRD	-	Ministry of Rural and Regional Development
NSDC	-	National SME Development Council
PKS	-	Perusahaan Kecil dan Sederhana
SME	-	Small and medium enterprise
SPED	-	Skim Pembiayaan Ekonomi Desa
TEKUN	-	Tabung Ekonomi Kumpulan Usaha Niaga Nasional
UUM	-	Universiti Utara Malaysia
US	-	United State
UTM	-	Universiti Teknologi Malaysia

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## CHAPTER 1

### INTRODUCTION

#### 1.1 Introduction

This chapter provides an overview of the study. The reason for carrying out this study is discussed in the problem statement, research questions and research objectives. The contribution and significance of this study are also discussed. This chapter also provides a brief overview on specific terms and concepts that are used in this study. Finally, the structure of this thesis is provided.

#### 1.2 Background of the Study

Christopher Mueller, the new Chief Executive Officer (CEO) of the struggling airline (worsen due to missing of MH370 and crashed of MH17 in 2014), Malaysia Airlines (MAS) appointed from 1 September 2014 said, “*Cost is a major consideration in pricing and so is competition*”, indicating the importance of “*cost effectiveness and efficiency*” (Sidhu, 2015). It is viewed that a good costing system will benefit a firm in terms of competitive advantages. As indicated by various studies, competitive advantage can be achieved through cost leadership (Miller & Friesen, 1984; Porter, 1980, 1985, 1989; Reed & DeFillippi, 1990). Cost leadership is the ability to produce

standardised products or services at very low per-unit cost, especially if the target market customer is very price sensitive (Beaver & Jennings, 2000; David, 1997).

To achieve cost leadership and competitive advantage, owner-managers of firms need costing skills (CS). CS, such as product costing, pricing decisions, number of products, budgeting and resources supply negotiation skills, are very critical for various decision-making processes. Thus, owner managers of firms need to equip themselves with CS to ensure their firms' survival in the era of globalisation and internationalisation (Chelliah, Sulaiman & Pandian, 2010; Zulkifli & Jamaluddin, 2000).

CS is also very important to achieve competitive advantage through product innovation (Singh, Pathak & Naz, 2010). This issue has also been discussed and highlighted by various distinguished speakers during SME Seminars (Derrick, 7<sup>h</sup> July 2011). The Malaysian Prime Minister, Datuk Seri Najib Tun Razak, in his speech during the Entrepreneurial Carnival Putrajaya 2011 on 22 September 2011, emphasised on product innovation to make sure local entrepreneurs can compete in the global market. He said:

Entrepreneurs should look for new approaches to sell their products, inject innovation into their business, learn to brand their products and take advantage of cyberspace.

(Datuk Seri Najib Tun Razak, 23<sup>rd</sup> September 2011)

One focused area in the Malaysian budget 2012 is to generate human capital excellence, creativity and innovation. Related to this, Datuk Seri Najib Tun Razak said:

Innovation enables the economic value chain to be shifted to a higher level. Innovation will trigger new ideas to be translated into viable commercial products and services.

(Datuk Seri Najib Tun Razak, 2011:11)

One of the categories of local entrepreneurs is manager-owners of Small and Medium Enterprises (SME). Basically, SME contribute significantly to economic and social development, especially of developing countries, and even of developed countries. For example, the success of some advanced economies is due to SME contributing significantly to the national economy, constituting over 98 percent of the total business establishments, contributing to more than 65 percent of employment and over 50 percent of gross domestic product (GDP)(Portal SMEinfo, 2013). Hence, SME are important for economic development and they play an important role in the production chain (Portal SMEinfo, 2013).

Similarly, in Malaysia, SME play an important role in driving growth, employment and income. SME account for 99.2 percent of the business establishments in the country. Over the years, SME have recorded a significant increase in performance. GDP growth of SME has consistently outpaced the growth of other sectors of the economy, at an average annual growth rate of 6.8 percent, compared to 4.9 percent for the overall economy in the 2004-2010 periods. According to latest statistics, SME constitute 32 percent of GDP, 59 percent to employment and 19 percent of exports (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013).

Thus, establishing and developing SME in a highly competitive, globalised and liberalised business environment, is one of the main means towards sustainable economic growth (Portal SMEinfo, 2013). In Malaysia, the development of SME relies on the policy of the government, via the National SME Development Council (NSDC). The NSDC involves more than 15 ministries and 60 agencies that work together to achieve the same objective, which is SME' development through a comprehensive framework, including increasing significantly the contribution of SME to economic growth, income and prosperity of the nation. The NSDC's target is for SME to achieve a contribution of more than 40 percent of GDP, 62 percent of employment and 25 percent of total exports by 2020, by which time, under Vision 2020, Malaysia aspires to become a high-income nation. The NSDC's main means to achieve this growth is by

increasing productivity, competitive advantage and innovation (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013).

Under the Tenth Malaysia Plan (2011-2015) approximately a total of RM26 billion was spent for the development of SME, accounting for 11.6 percent of total development expenditure in the period (Yen Teoh & Chong, 2014). Procedures to address the constraints faced by SME are categorised into three core strategies: (1) to increase access to financing; (2) to build capacity and capability; and (3) to provide an enabling infrastructure. On 11 July 2013, the Prime Minister announced a new development programme for SME in Malaysia. A total of 155 programmes have been planned with a financial commitment totalling RM18.4 billion, which will benefit 467,838 SME in Malaysia (*Definisi baru PKS jangka tambah bilangan firma*, 2013).

With regards to financial accessibility and support, for example, data from the Ministry of Rural and Regional Development (MRRD) website shows that for the 2014, the MRRD had already distributed RM17,968,362 under the *Skim Pembiayaan Ekonomi Desa (SPED)*. Of this total, RM2,874,735 was for the manufacturing industry and another RM14,997,627 was for the service industry (“MRRD”, 2016). More importantly, besides financial support, the Malaysian government has "strategies" in place to provide the necessary training for SME owner-managers. These training strategies have been initiated to sensitise SME owner-managers to the need to embrace the necessary skills and knowledge for the purpose of creating small and medium-scale businesses that would enable them to find an escape route from poverty, and eventually to compete in the global market. Further, the economic progress of a country largely depends upon the availability of a pool of entrepreneurs with entrepreneurial skills. Hence, in developing countries where unemployment and lack of international competitiveness are the major concerns, training programmes for SME development to enhance owner-managers' entrepreneurial skills should be emphasised. It is indeed a well-accepted fact that entrepreneurship development programmes, involving various types of training by the government and other related agencies, can enhance

entrepreneurial skills among entrepreneurs (Hassan & Olaniran, 2011; Hussin, Si, Xie & Wang, 2010; Tahlil Azim & Muzahid Akbar, 2010).

In this respect, training programmes for SME' development by the government and relevant agencies to enhance entrepreneurial skills among entrepreneurs should be an on-going process to address global competition. Various SME' development programmes and strategies have been introduced and implemented over the years. Previously, training programmes for SME' development were under the Ministry of Entrepreneurs and Cooperative Development, but are now under the Ministry of International Trade and Industry (MITI) and the MRRD. Table 1.1 below shows the various types of training programmes conducted by the MRRD agency, namely Majlis Amanah Rakyat (MARA), such as training on entrepreneurial skills and marketing ("MRRD," 2016).

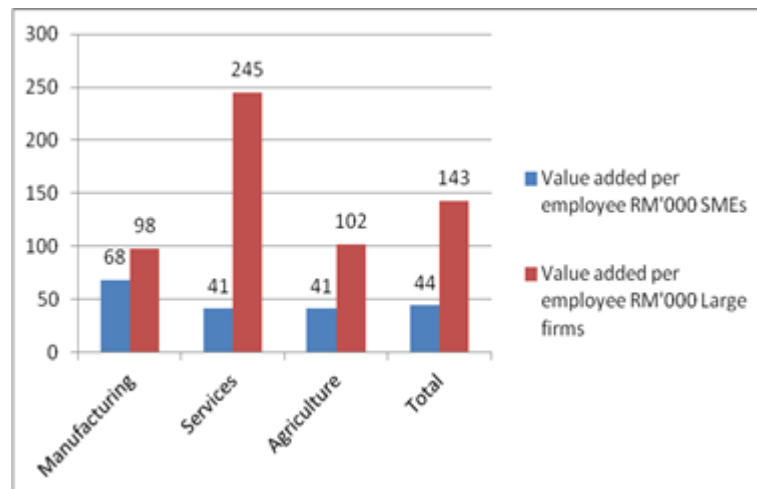
**Table 1.1:** Entrepreneurial training programmes provided by MARA for the year 2011 – 2014

<b>Type of Training/Course</b>	<b>Number of Training</b>	<b>Number of Participants</b>
Entrepreneurship training	956	47,137
Marketing and promotion	236	2,999
<b>Total</b>	1,192	50,136

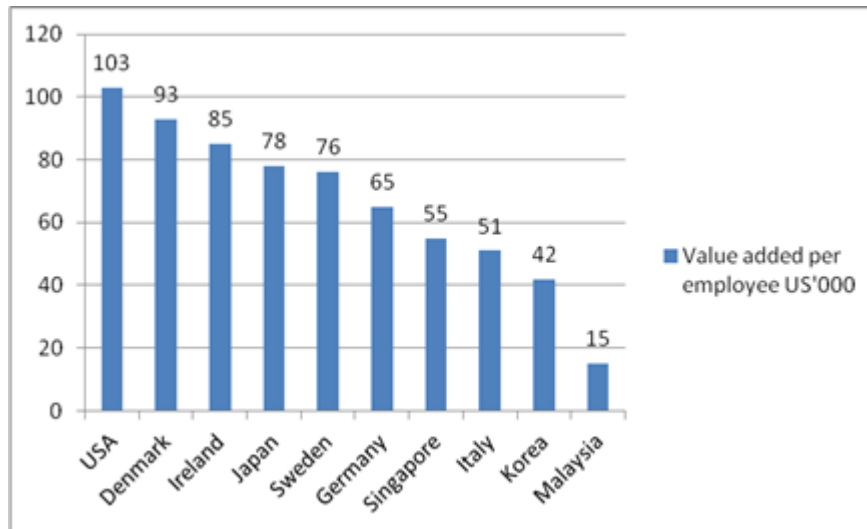
Paul Dana (2001); and Ariff and Abu bakar (2000) suggest that financial assistance programmes should come with relevant short and medium-term training programmes. Training programmes are effective techniques to increase performance of the SME owner-managers who apply for microfinance (Ariff & Abubakar, 2000; Dana, 2001). This is because SME owner-managers sometimes have minimal education, are illiterate and have very low arithmetic or financial knowledge (Datar, Epstein & Yuthas, 2009). Further, training programmes can be essential ingredients to help borrowers to

responsibly manage their loans (Gibb, 2006; Karlan & Valdivia, 2006; Ziaul Hoque, 2004).

Although the Malaysian government has already spent a lot of money for SME' development programmes (previous and current) , Malaysian SME are still achieving only low productivity rates, compared to countries in the region and other more developed countries. The average productivity of SME in Malaysia was estimated to be RM47,000 in 2008 representing about one-third of the productivity of large firms (RM148,000), as shown in Figure 1.1. When compared to other countries, like Singapore and the United States of America (USA), the productivity of their SME is four and seven times more than SME in Malaysia, respectively (as shown in Figure 1.2) (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013). However, Malaysia appears to be in a relatively higher position among emerging markets in developing countries, but it is still significantly lower than high-income countries due to lack of entrepreneurial skills and capabilities (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013).



**Figure 1.1:** Productivity of Malaysian employees based on sector in 2008



**Figure 1.2:** Comparison on productivity of Malaysian SME employees with other countries in 2008

Low production, small numbers of SME or even SME' failure (there are no exact statistics on the number of failed SME in Malaysia) are caused by various factors. One of the factors is lack of entrepreneurial skills, especially CS among the SME owner-managers (Beaver & Jennings, 2000; Petridou & Glaveli, 2008; Simpson, Tuck & Bellamy, 2004). Due to this, an appropriate CS course in the SME training programme can avail SME owner-managers knowledge on the most appropriate cost management system (Gibb, 2006; Greenback, 2000; Harris, Forbes & Fletcher, 1999).

### 1.3 Statement of the Problem

As indicated in the background of the study, SME have contributed towards Malaysia's economic growth. Lately however, Malaysian SME seem to be trapped in the 'medium income' group, which means lower productivity growth, leading to a decline in private investment (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013). Globalisation and liberalisation have worsened SME' problems (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013). The globalised era has intensified market competition (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013). The government, through the Ninth Malaysia Plan (2006-2010), Tenth Malaysia Plan (2011-2015) and Eleventh Malaysia Plan (2016-2020), has planned various programmes to overcome these problems by enhancing and strengthening competitive advantage among the SME owner-managers (*Pelan Induk PKS 2012-2020: Memangkin pertumbuhan dan pendapatan*, 2013).

Therefore, a crucial strategy to lift Malaysian SME out of the 'medium income' trap is by enhancing competitive advantage among Malaysian SME (Hashim, 2011a). The result from the study by Hashim (2010) has indicated that competitive advantage is very important to SME in Malaysia since competitive advantage is linked to organisational performance. The above study has also highlighted that among the competitive advantages that SME in Malaysia should focus on, is costing strategy, as suggested by Porter (1985).

Costing strategy refers to the ability of firms to operate more efficiently compared to their competitors and produce better quality goods and services to match market prices (Porter, 1985, 1989). By using costing strategy, competitive advantage can be achieved through CS knowledge (Braun & Tietz, 2015; Garrison, Noreen, Brewer, Cheng, & Yuen, 2015). CS are very crucial for deciding on product costing, pricing, productivity, budgeting and performance evaluation (Braun & Tietz, 2015; Garrison et al., 2015; Greenback, 2000; Harris et al., 1999; Mowen, Hansen, & Heitger, 2014). The crux of the problem is that various studies have shown that Malaysian SME



owner-managers still lack CS, especially in product and service cost calculation (Che Abdullah & Mustapha, 2009; Jusoh, Ziyae, Asimiran & Abd. Kadir, 2011; Lope Pihie & Elias, 2004; Osman, 2007). To elaborate further, Hashim (2005) indicated that SME owner-managers in Malaysia lack basic CS, even on the raw materials, labour and overhead cost management (Hashim, 2005).

Lack of CS is therefore considered as a major factor for failure of Malaysian SME (Hashim, 2005, 2011a). Review of the literature and research has found that the failure of SME in Malaysia is strongly associated with a lack of accounting knowledge, especially on CS (Hashim, 2005, 2011a). Lack of CS among the SME owner-managers has been recognised as an agent of various problems factor of SME in Malaysia (Hashim, 2005, 2009, 2011a, 2011b). In 2009, the failure rate of SME in Malaysia was 60% (N. A. H. Abdullah, Ahmad, Md. Rus, & Zainudin, n.d.; Ahmad & Seet, 2009; KiatGan & Almsafir, 2013). Although this rate went down to 45.3% in 2010, but it is still high compared to other developing countries, such as Pakistan (31%) (Yen Teoh & Chong, 2014).

In general, SME fail because of lack of entrepreneurial competencies, ability and skills of the owner-managers as well as managerial and technical skills (Ahmad & Seet, 2009; Hashim, Othman, & Buang, 2009; Paul, Hamzah, Abu Samah, Ismail, & D'Silva, 2013; Tehseen & Ramayah, 2015; Tunggak, Salamon, & Abu, 2011). Only 31% of SME owner-managers in Malaysia have claimed that they have the capabilities to manage their business (Yen Teoh & Chong, 2014). This study focuses on owner-managers as the unit of analysis because when an enterprise fails to achieve the desired outcome, the reason is invariably related to the action of owner-managers (Ahmad & Seet, 2009). Among the important managerial skills are ability and capability of the owner-managers to combine and coordinate a range of resources to achieve their business goals (Abdul Kadir & Mohd Rosli, 2011). A successful firm also depends on managerial skills of its owner-manager. Lack of managerial capability will create problems for the SME (Abdul Kadir & Mohd Rosli, 2011; Abdul Rahman, Yaacob, & Mat Radzi, 2014; Salleh, Caputi, & Harvie, 2008; Tehseen & Ramayah, 2015).

Specifically, lack of CS can lead to failure of businesses, as owner-managers fail to make timely business decisions and make poor business judgement (Ahmad & Seet, 2009).

The study by KiatGan and Almsafir (2013); and Chong (2012), has indicated that being good in CS and appropriate training for entrepreneurs are important for contributing to the success of SME in Malaysia. Training on CS has a direct impact on SME' performance (Dubihlela & Rundora, 2014). Entrepreneurial training has a positive impact on SME' performance (Yahya, Othman, & Shamsuri, 2012). To develop CS among SME owner-managers, the government should make available appropriate SME training programmes (Davies, Hides & Powel, 2002; De Faottie, Henry, Johnson & van der Sijde, 2003; Jennings, Banfield & Beaver, 1996; Levie, Hart & Anyadike-Danes, 2009; Smith & Perks, 2006). Among the crucial aspects of CS that should be focused on in entrepreneurial training programmes is product and service costing (Hashim, 2005). Product and service costing is vital and crucial for accurate pricing during negotiation with customers (Chen & Wang, 2007). For instance, many SME in Britain have failed due to not allocating manufacturing overhead costs to product and service cost and calculating the product and service cost based on variable cost (direct materials only) due to lack of knowledge in CS (Brierley, 2011).

The Malaysian government has been providing entrepreneurship training to SME owner-managers for many years and spending a large sum of money (RM 26 billion under the Ninth Malaysia Plan (2006-2010), Tenth Malaysia Plan (2011-2015) and Eleventh Malaysia Plan (2016-2020)), but the number of SME failing in business is still high (Ahmad & Seet, 2009; Md. Ali, Md. Som, Bujang, & Abu Bakar, 2004). For those that manage to survive, the owner-managers still lack managerial and technical skills, including CS (Yen Teoh & Chong, 2014). The failure of entrepreneurial skills training programmes provided by government agencies to educate SME owner-managers has been recognised by earlier studies (Ariff & Abubakar, 2000; Dana, 2001; Hashim, 2005). This is probably due to government agencies' entrepreneurship training programmes being not as effective as they should be (Ariff & Abubakar, 2000). This is

further emphasised by Paul Dana (2001) who claimed that some targeted economic SME training programmes in Malaysia have failed to assist those it was designed to help and educate. The failure of entrepreneurship training programmes may be due to the use of inadequate and inappropriate courses (Gibb, 1987). Normally, entrepreneurial skills course development is based on accounting training providers' "expertise", rather than on SME owner-managers' real needs (Honadle & Hannah, 1982; Jennings et al., 1996). Besides that, utilising Western-based training programmes for the local SME owner-managers could be another factor for the failure of the CMS training programme (Dana, 2001; Gibb, 2006). Finally, the training provided may be "too general" in nature and not relevant to the specific needs of the SME (Hashim, 2005).

There is no established structure for the CS in the SME training programme in Malaysia since it is integrated in the accounting course (Hashim, 2005, 2011a). Two main entrepreneurial training programmes provided by CEDI, UUM in 2014 and 2015 are *Tunas Usahawan Belia Bumiputera (TUBE)* and *SME@University*. These two programmes will continue every year and be funded by SME Corp. Malaysia. The review of two accounting courses in TUBE and *SME@University* has revealed that some of the CS, such as budgeting and cost volume and profit (CVP) analysis are already integrated in the accounting training programme. However, the training programme still lacks various other core elements of CS, especially product costing. Product costing, which is an important element of CS, should be discussed first before proceeding with other topics in CS; however, it is not included in the course structure. CS training for the SME owner-managers is very crucial to determine accurate product and service costing in their business (Ansari, Bell, & Swenson, 2009). Aligned with the earlier studies, it therefore seems that SME owner-managers' training programme on CS is superficial (Dana, 2001; Gibb, 1987; Greenback, 2000; Jennings & Hawley, 1996).

A review of the literature shows scant research in the area of course development process for informal training programmes worldwide. A review of literature on small businesses in Malaysia shows that SME training programme has not attracted much research effort (Hashim, 2005). As a result, little is known about the training practices within SME in the Malaysian context (Hashim, 2005). Most of the focus is on curriculum development for formal education, such as in schools and higher educational institutions (Davidson, 2011; Hatzakis, Lycett & Serrano, 2007; Riding, Fowell & Levy, 1995). In the research on SME, various studies worldwide, including in Malaysia, have only focused on the current condition of SME owner-managers, with the general conclusion that SME owner-managers lack CMS, hence suggesting the need to strengthen the training programme in this area (Mohamad Salleh & Mohd Sidek, 2011; Rezai, Mohamed & Shamsudin, 2011). However, there is no empirical study that indicates that processes are in place to develop CS course for SME owner-managers' training programme.

#### **1.4 Research Questions**

The need for appropriate CS course for SME training programmes has motivated the researcher to carry out this study to address the following research questions:

- (1) what are the CS needed by Malaysian SME owner-managers?; and
- (2) how can CS course in the SME training programme be developed?

## **1.5 Objectives of the Study**

The main aim/purpose of this study is to improve CS course in the SME training programme. To achieve this aim/purpose, this study intends to:

- (1) understand CS needed by the SME owner-managers;
- (2) develop CS course in the SME training programme;
- (3) highlight appropriate training for SME owner-managers on CS course that has been developed;
- (4) observe the feedback from the SME owner-managers on the CS course; and
- (5) reflect on the feedback from the SME owner-managers to make improvement to the CS course.

## **1.6 Scope of the Study**

Accessibility of data is among the most important criteria to conduct a study using the practical AR approach (Cornwall, 1996; Masters, 1995; McKernan, 1991). To have full access to the relevant sources of data, the researcher needs to have mutual understanding and cooperation with government training organisers. For that purpose, the researcher visited the Director of CEDI, UUM to have in-depth discussion and get his cooperation in the data collection process for the purpose of this study.

The researcher decided to work with CEDI, UUM because it provides various training programmes for SME, especially on courses related to business management (some of the training courses provided by MRRD in 2009 until 2011 were conducted by CEDI, UUM. After MRRD discontinued their training programmes, CEDI, UUM continued to provide various SME training programmes with the cooperation of other

government and private agencies). The discussion also involved two Deputy Directors of CEDI, UUM. From the discussion, verbally, the Director agreed to give full cooperation to the researcher for data collection. Official paperwork was then submitted to CEDI, UUM to get written approval, which was received and the deputy directors were assigned to work with the researcher as shown in Appendix B. CEDI, UUM also agreed to give permission to the researcher to use CEDI, UUM's name and mention staff involved (if necessary) in the thesis as shown in Appendix C.

CEDI, UUM was provided information to the researcher on the alumni that have participated in the previous training conducted by CEDI, UUM, provided information on accounting training providers who have conducted courses in CEDI, UUM and managed the training participants during the acting stage of practical AR. Two of the training programmes were conducted in CEDI, UUM and the third training was conducted in the International Islamic University Malaysia (IIUM). The invitation to the third training was through CEDI, UUM because the accounting module was developed by CEDI, UUM.

## **1.7 Significance of the Study**

The findings of this study contribute to the literature in three ways: to the body of knowledge by integration of various theories in the process of improving the CS course; enhancement of CS among SME owner-managers by improving CS course in the SME training programme; and improving the CS course in the SME training programme by employing a practical AR cycle.

To further explain the contributions, first, this study contributes to various integrated theories in the process of development. For instance, Lazear's theory postulates that entrepreneurs need various skills, even though they cannot be experts in each of the skills (Lazear, 2004). Lazear (2004) does not detail out what kind of skills

are needed by the entrepreneurs. This study includes CS as one of the important skills based on Porter's (1980) competitive advantage theory; and Hisrich, Peters, and Shepherd's (2008) entrepreneurial skills theory. Furthermore, this study also integrates learning entrepreneurship theory that CS can be learnt and is not something obtained naturally (Dana, 2001). This contributes to the theory that CS can be learnt and is not innate, as indicated by other theories.

Contribution of this study to the body of knowledge also can be seen through the integration of the SME training course theory and action research method. Basically, the SME training course theory advocates the involvement of SME owner-managers from the beginning of the course development to confirm that the course really fulfils the needs of SME owner-managers. However, this theory does not detail out how SME owner-managers should be involved in the training course development. By integrating real-world problems theory and action research method with the development of SME training course theory, this study details out the process of involvement of SME owner-managers in the training course development. Another important contribution of this study to the body of knowledge is that it has published three articles in refereed journal and seven articles in national and international conferences, as shown in Appendix A.

Second, as discussed earlier, the government and relevant agencies play a vital role in developing entrepreneurship programmes, especially in developing countries, like Malaysia. However, previous studies on entrepreneurship skills development, especially in the area of course design, have only focused on formal training levels, such as in primary, secondary and higher education institutions. Although studies already have found that majority of SME owner-managers lack formal education and experience, very little emphasis has been given by the government and related agencies to the development courses of informal training. Thus, this study contributes to the body of knowledge by focusing on the need for informal training to be provided by the government and relevant agencies in Malaysia.

Third, this study aims to develop a suitable and appropriate CS course in the SME training programme that meets the needs of Malaysian SME. Based on what the Prime Minister Datuk Seri Najib Tun Razak has said, the aspect of SME development must be enhanced and infused with new approaches and ideas that are more creative; there must be commitment among the agencies which have to be willing to do anything required in terms of improving SME. Thus, this research looks into the enhancement of the SME training programme provided by the government and related agencies.

Fourth, perhaps, the improvement of CS training programme to be provided by governmental agencies can increase or expand CS among the SME owner-managers. Since CS are very important for SME owner-managers to achieve competitive advantage, they have no option, but to learn to improve and increase their knowledge on CS. Competitive advantage will ensure their survival in spite of the challenges brought on by globalisation and internationalisation. However, this study does not test the effectiveness and outcomes of CS training provided because it mainly intends to improve the current CS training programme course.

Finally, the use of the practical AR approach to support the development of SME training course theory is another important contribution of this study to the research methodology. Practical AR approach is a research method under the critical theory research paradigm. Practical AR is a cyclical process with the purpose of improving current practices. The cyclical process includes planning, acting, observing and reflecting. This study makes another contribution to the research methodology, since very few studies have employed AR approach to develop the course for the CS training programme, especially in informal training programmes.



## 1.8 Definition of terms in this Study

All definitions in this study are made in the context of this study such as:

### Action research (AR)

Cyclical or phase-by-phase process involving activities of planning, acting, observing and reflecting, with the objective of improving current practices or to solve problematic situations (in this study, to improve current CS course in the SME training programme).

### Costing Skills

The skills on cost management system that provide information for three broad objectives: (1) costing of products, services and other objects of interest to management; (2) planning and control; and (3) decision-making (Guan, Hansen, & Mowen, 2009).

### Entrepreneurs

People with managerial behaviour, who consistently exploit opportunities to deliver results by creating something new with value, by devoting the necessary time and effort beyond their capabilities, while assuming the accompanying financial, psychic and social risks and receiving the resulting monetary rewards, personal satisfaction and independence (Garavan & O’Cinneide, 1994a; Hisrich, Peters & Shepherd, 2008; Thompson, 1999).

### Formal training

Qualification courses run by higher education institutions (university/college/polytechnics/institute) (Macpherson & Jayawarna, 2007; Rezai et al., 2011).

### Informal training

Training programmes provided by the government and their agencies in the form of short courses, workshops or seminars (Rezai et al., 2011).

### SME

Businesses involved in the various sectors that employ less than 150 workers with turnover of less than RM25 million (Mohamad Salleh & Mohd Sidek, 2011).

### SME owner-manager

Owners of the SME involved in all decision-making processes and participating actively in all aspects of the firm, including at the management and operational levels (Greenback, 2000).

### Training programme

Informal training programmes provided by the government to enhance entrepreneurial skills among the SME owner-managers (Johnson & Loader, 2003).

## **1.9 Organisation of the chapters**

This thesis consists of ten (10) chapters with various sub-topics, as follows:

Chapter 1 focuses on a broad overview of this research. Among the important issues addressed in this chapter are problem statement, research questions and research objectives. Additionally, the scope and significance of this study are also discussed.

Chapter 2 discusses in detail the review of literature on this research. Various concepts, terms and theories related to this research are explained in-depth. Issues on SME, entrepreneurial skills and CS are highlighted.

Chapter 3 enlightens on practical AR. The discussion begins with general definition of AR. Further, three types of AR are explained in detail to compare and make decisions on which AR type fits this study.

Chapter 4 focuses on the research methodology to achieve the objectives of this research. Since this research uses a qualitative research methodology, the researcher starts the discussion with philosophical assumptions, specifically on ontology, epistemology, methodology and research method. Data collection method, data analysis and data collection procedure in practical AR are also explained in this chapter. Finally, trustworthiness issues are also discussed at the end of this chapter.

Chapter 5 is on data collection and data analysis process before moving to the conclusion. This chapter concentrates on “thematic concern” analysis for this study.

Chapter 6 is on the first practical AR cycle of CS course improvement. The process begins with developing the CS course based on the needs of SME owner-managers (planning); delivering the CS course to SME owner-managers (acting); collecting feedback from the SME owner-managers (observing); and making improvements to the CS course (reflecting). The first practical AR cycle is considered as the preliminary cycle for this study. The data collection guidelines/protocol is improved based on the researcher’s experienced in the first practical AR cycle.

Chapter 7 and Chapter 8 are on the second and third practical AR cycles for this study. This study completed three practical AR in developing product and service costing courses. The discussion is based on four stages of practical AR cycle process of planning, acting, observing and reflecting.

Chapter 9 focuses on discussion of findings. The discussions are based on research objectives (Chapter 1), analysis of findings (Chapter 5 until Chapter 8) and literature

reviews (Chapter 2). Additionally, this study also discovers something that is not in the research objectives at the beginning stage of the study.

Finally, Chapter 10 is the conclusion and recommendations of this study. The limitations and suggestions for future studies are also discussed in this chapter.

### **1.10 Chapter Summary**

This chapter begins with a brief overview of the current situation of SME in Malaysia. The government's commitment in providing financial assistance and training programmes shows that the government is very concerned with the survival and growth of SME in Malaysia. However, in spite of government commitment, effort and huge sums of money being spent, the failure rate of Malaysian SME is still high. Surprisingly, those that have managed to survive still lack various entrepreneurial skills, including CS. Why? This leads to the questions and objectives of this research. Hopefully, this research contributes to the theoretical body of knowledge, to the training practice in Malaysia and to the research methodology. Further understanding could be derived from the review of literature in the following Chapter 2.

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