

CONCEPTUALISED ACCOUNTING AND ENTREPRENEURIAL MODULES AMONG STUDENTS WITH DISABILITIES

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ABSTRACT

There are several issues regarding curriculum accessibility, lack of institutional support, and limitations in appropriate technology among students with disabilities in Malaysia. This paper aims to provide an overview of the development, testing, and assessment of an accounting and entrepreneurship module for students with disabilities as a component of their educational curriculum. A four-step research method has been adopted to collect and analyze the literature: defining variables, selecting the classification context, collecting publications, and evaluating materials. The study used theory-plan behavior as a fundamental theory. The study also examines the subjective norms shaping the students' perceptions and their perceived control over accounting and entrepreneurial modules among students with disabilities. The findings of this study add important knowledge to a foundation for further developing an understanding of teaching students with disabilities.

Keywords: *Accounting education, entrepreneurial skills, disabilities students.*

1.0 INTRODUCTION

Mastering entrepreneurial and accounting skills among students with disabilities faces significant challenges, primarily due to curriculum accessibility, insufficient institutional support, and limitations in appropriate technology. A curriculum that is not adapted to meet the diverse needs of these students can hinder their ability to grasp essential concepts, particularly when learning materials are not accessible to those with visual or hearing impairments. Furthermore, the lack of robust institutional support, including mentoring, access to assistive technology, and flexible assessment methods, can leave students with disabilities feeling marginalized and less capable of pursuing their entrepreneurial goals. Additionally, the limitations in accessing and utilizing disability-friendly technology exacerbate these challenges, further restricting their opportunities to succeed in accounting and entrepreneurship (Ali, 2024; Ramli, 2024; Zainuddin & Omar, 2024).

Entrepreneurial skills of students with disabilities refer to the distinct set of capabilities, attributes, and mindsets that empower individuals with disabilities to initiate, manage, and grow their businesses or ventures. These skills often include adaptability, resilience, problem-solving, creativity, empathy, effective communication, time management, tech proficiency, networking abilities, attention to detail, risk management, and a profound passion and determination to overcome obstacles. Developing these skills is often influenced by the unique challenges and experiences associated with living with a disability, contributing to a diverse and innovative entrepreneurial ecosystem. Recognizing and supporting these skills is essential for fostering an inclusive environment that encourages the entrepreneurial endeavors of students with disabilities. Thus, tailoring accounting education to accommodate the entrepreneurial skills of students with disabilities involves creating an inclusive and accessible learning environment that recognizes and supports diverse abilities.

Though even a lot of companies recognize that people with disabilities are dependable, devoted, and productive, the truth is that people with disabilities do not always have equal access to job possibilities, according to statistics from the human resource management information system database (Statistik Pekerjaan dan Perburuhan Kementerian Sumber Manusia, 2022). Table 1 shows the breakdown of persons with disabilities in Malaysia.

Table 1 : Source from Statistik Pekerjaan dan Perburuhan Kementerian Sumber Manusia 2022.

Category of Disabilities	No of person with disabilities	Percentage
Physical disabilities	227,120	37%
Learning disabilities	214,009	34%
Visual impairment	55,152	8.8%
Mental	51,645	8.3%
Hearing disabilities	41,852	6.7%
Multiple disabilities	28,908	4.6%
Speech impairment	3,203	0.6%
Total	621,889	100%

The subject of disability has become a significant issue (Norafandi & Diah, 2017) and one of the persistent issues is unemployment (Rozali et al., 2017) (Manaf et al., 2019). According to Rozali et al., (2017) only 44% of people with disabilities are employed compared with 75% of normal people. This implies that the rate of workers with disabilities is low. Furthermore, employed disabled workers often face significant barriers to employment (Narayanan, 2018). In a similar vein, Manaf et al., (2019) in their study found that disabled workers face negative perceptions from employers, lack of training and family support, limited workplace accessibility, and financial problems.

According to Rozali et al., (2017) entrepreneurship would be a viable solution for people with disabilities to overcome unemployment. This is supported by Norafandi & Diah (2017) who asserted that entrepreneurship would enable the person with disabilities to compete in the job market and get empowered. Moreover, Norafandi & Diah (2017) presume that education helps disabled persons to achieve more in entrepreneurship. They also emphasized that education could help disabled persons get access to

entrepreneurship training and resources and thus increase entrepreneurship competency among disabled persons.

Therefore, this study embarks on tailoring accounting to enhance the entrepreneurial skills among the disabled person. According to Unamma & Okoye (2017) accounting skills are instrumental to entrepreneurial success and sustainable economic development. In line with Unamma & Okoye (2017), Asonitou & Kavoura (2019) highlight that accounting education can support the development of employability skills and the creation of competent entrepreneurs. In addition, this study also takes into consideration the call of the Ministry of Education to instill the subject related to economics and finance in education. Therefore, there is a significant gap in this research regarding how tailored accounting and entrepreneurship education can be adapted to meet the unique needs of students with disabilities, effectively support their skill development, offer accurate assessment methods, and contribute to their long-term socio-economic empowerment and inclusion.

2.0 LITERATURE REVIEW

2.1 Educational Opportunities for Students with Disabilities

According to (Rozali et al., 2017) the Malaysian educational system has never excluded people with disabilities, and a range of opportunities and training are offered to make sure these individuals are prepared for the workforce. Even the government is working to assist these individuals by enacting laws and policies that will give disabled people job opportunities. According to Heang et al. (2019), the knowledge gained through such a formal education should prepare the students to be technically competent with the required professional skills. A major obstacle for the disabled to get workers has led to a transition to entrepreneurship. To equip them with business knowledge, exposure, and training are crucial, and they ought to be more proactive, fostering an environment that encourages this group to become entrepreneurs.

In this group, there are indirect employment opportunities where disabled business owners look for disabled employees. (Rozali et al., 2017). Since it has been found that these skills contribute to entrepreneurial performance, entrepreneurs are encouraged to begin honing their accounting skills in the areas of financial management and record keeping. According to the author's submission, entrepreneurs who possess fundamental accounting knowledge and entrepreneurial abilities have a higher chance of becoming independent and achieving business success (Unamma & Okoye, 2017). Previous researchers found that accounting education promotes successful sustainable entrepreneurship. To achieve the goals of the organization, financial management refers to the effective and efficient management of money (funds) (Rozali et al., 2017).

Many disabled students have long been denied access to resources, and they are eager to achieve in the same manner as other members of mainstream society. Teaching the disabled may be both a huge task and the greatest reward for any professional educator (McLaughlin & Doty, 1993). Access to general education contexts means students with disabilities are provided with meaningful opportunities to access general education curriculum in general education classrooms with instruction provided by a general education teacher (Cosier et al., 2013). Students with disabilities received instruction that emphasized socialization, enjoyment, and self-care fundamentals. However, inclusion has recently become "a global agenda," and educational policies in many countries are increasingly moving toward this paradigm. (Dessemontet et al., 2012). Ferguson's research finds that whereas some nations have created inclusive policies that apply to all citizens, others continue to teach people with intellectual disabilities in special education classrooms or institutions. Students can be "in" but not "of" the class in terms of social and learning membership. The numbers say nothing about how the teachers share or fail to share responsibility for students' learning and instruction or how students are succeeding as learners (Ferguson, 2008).

While the effects of inclusion on the academic achievement of children with special needs have been thoroughly investigated, this is not the case regarding specific children with intellectual disabilities. Only a few empirical studies have investigated the effects of inclusion on their academic achievement (Dessemontet et al., 2012). The purpose of special education is instrumentalists understand the purpose of special education as changing the individual through performance-enhancing interventions and reconceptualize the value of enhancing individual performance but focus more on changing environmental limitations placed on students with disabilities (Baglieri et al., 2011).

According to Malle et al., 2015, among the reasons they do not have the same training opportunities as other employees are inadequate facilities, an out-of-date curriculum, and the trainer's lack of expertise. The problem will persist as long as the relevant authorities, organizations, or training facilities do not address these issues. Disabled people will therefore be unable to grow or improve their skills, which lowers their employment prospects. Thus, to ensure people with disabilities are equipped with a good education, the Ministry of Higher Education in Malaysia has played a proactive role in fulfilling this vision. For example, through community colleges and polytechnics, various courses that suit disability capabilities are offered to enhance employability skills (Manaf et al., 2019).

2.2 Entrepreneurial Skills

Through entrepreneurship, this group can circumvent issues such as employment opportunities, inequality, employer perceptions, and discrimination. The terms "entrepreneurs" and "entrepreneurship" are being defined and studied more, and even the rise of new business owners benefits the economy (Rozali et al., 2017). Many successful disabled businesspeople today are involved in various skills and are indirectly referred to as successful businesspeople. Successful disabled business owners have proven they can run a workshop car, keep cattle, breed fish in cages, and run a sewing shop. Entrepreneurship coincides with the need for individuals with disabilities who have the skills that can be developed through a business, even a small one. There are more indirect ways to address the problems disabled people face in the workplace (Rozali et al., 2017).

Entrepreneurship helps a nation's economy grow by creating jobs, promoting innovation, and increasing productivity (Govindasamy et al., 2021). A successful entrepreneur brings about benefits not only to himself or herself but to the region or even the whole country. Improvements in homeownership and community stability, as well as the development of new sectors, particularly in rural and urban areas, can lead to broader changes in society and boost economic growth (Mansor et al., 2011). Through income growth, entrepreneurship raises a person's standard of living. Before being introduced to the market, new goods and services must undergo testing and study. This encourages economic growth, general construction, and research. The ability of entrepreneurs to think creatively and generate ideas for their enterprises helped to improve the economy and create jobs at the same time. Networking abilities, idea generation, creating and carrying out a business strategy, managing a company, and assessing the internal and external business environment are all included (Govindasamy et al., 2021).

Previous researchers defined skill as the ability and capacity to do something and also defined skill as the knowledge that is best described by an action (Ibrahim & Lucky, 2014). Working up an idea into a business plan, identifying opportunities, scanning the environment, gaining access to outside expertise, and knowing when to seek advice are all examples of entrepreneurship skills (Chang & Rieple, 2013). There are six sub-themes highlighted as entrepreneurship skills. There are marketing skills, resource skills, and opportunities. skills, interpersonal skills, learning skills, and strategic skills (Govindasamy et al., 2021). There are five main objectives of the entrepreneurship skills highlighted by the Curriculum Development Division as follows:

1. Practice an entrepreneurial attitude
2. Practice a way of thinking towards entrepreneurship in necessary situations
3. Practice simple basic sales management knowledge and skills in relevant activities of daily living
4. Produce knowledge-based products as well as technological and vocational skills
5. Practice good moral and ethical values in the context of entrepreneurship.

Entrepreneurship skills that are taught during teaching and learning activities will help students with learning disabilities to become self-employed. The self-employment activities conducted by them are collectively known as "necessity entrepreneurship" (Govindasamy et al., 2021).

2.3 Person with Disabilities

Section 2 of the Persons with Disabilities Act 2008 defines “persons with disabilities include those who have long-term physical, mental, intellectual, or sensory impairments, which in interaction with various barriers may hinder their full and effective participation in society.”

Section 39 of the Persons with Disabilities Act 2008 mentions further that a person with severe disabilities is : [a] person suffering from one or more disabilities who is dependent on others for basic daily living activities.

In addition, the Ministry of Women, Family, and Community Development has stipulated specific categories of disabilities, which include seven categories: hearing, vision, speech, physical, learning difficulties, mental, and various or multiple disabilities.

2.4 Theory of Planned Behavior

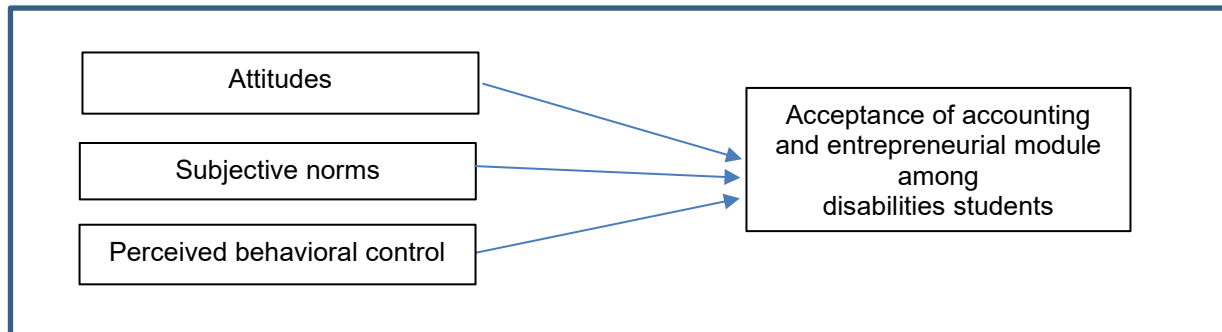
The study considers the theory of planned behavior in explaining factors determining the person with disabilities' acceptance of accounting education in their curriculum. The theory of planned behavior is introduced by Ajzen. This theory suggests that behavior is determined by intention, which is influenced by attitudes, subjective norms, and perceived behavioral control.

Attitude is termed as an attitude towards use that guides behavior and is defined as the way individuals respond to and are disposed towards an object. It could be negative or positive. Meanwhile, the subjective norm is a direct determinant of behavioral intention (Ajzen, 1991).

This study will examine the attitudes of students with disabilities toward accounting education and entrepreneurial skills. This could involve assessing their perceptions of the relevance and importance of these skills in their academic and future professional lives. This study also examines the subjective norms shaping the students with disabilities' perceptions and their perceived control over acquiring entrepreneurial skills.

RESEARCH FRAMEWORK

Table 2: Research Framework



3.0 METHODOLOGY

This conceptual paper is derived entirely from a review and analysis of existing research and data from previous empirical studies. In conducting an extensive review of the literature, a list of published articles was identified from several sources, including Google Scholar, from 2008 to 2024 and includes one (1) exceptional article from 1993. Table 3 represents the number of articles reviewed and analyzed in this study.

Table 3 : Number of reviewed articles based on the publication year

Year	No of articles
2024	3
2023	1
2021	1
2020	1
2019	3
2018	1
2017	4
2016	1
2015	1
2014	2
2013	4
2012	1
2011	2
2008	1
1993	1
Total	27

After the selection of the articles, the papers were carefully organized according to the subject matter, which is mostly concerned with the accounting and entrepreneurial skills of students with disabilities. The articles were then thoroughly read and analyzed inductively. The similarities and differences of the findings, contributions, and evidence between the studies were compared. Then, the key findings were integrated, resulting in a number of the key concepts of the studies being identified.

4.0 FINDINGS

The acceptance of an accounting module among students with disabilities can be effectively understood through the Theory of Planned Behavior (TPB), which examines the interplay of attitude, subjective norms, and perceived behavioral control in shaping an individual's intentions and actions. Attitude refers to the student's overall evaluation of the accounting module, which can be influenced by their previous experiences, the perceived relevance of the subject, and the accessibility of the material. For instance, students with disabilities who view the accounting module as beneficial and believe that it is manageable with the right support are likely to have a positive attitude, leading to greater acceptance. Conversely, a negative attitude, perhaps due to perceived difficulties or past challenges, can reduce their willingness to engage with the module (Ajzen, 1991).

Subjective norms involve the perceived social pressure from significant others, such as peers, instructors, and family, regarding the importance of participating in the accounting module. If students with disabilities sense that those around them value their success in accounting, they are more likely to accept and commit to the module. This social influence can be crucial, as students often look to their peers and mentors for cues on what is important and achievable (Fishbein & Ajzen, 1975). However, if the social environment de-emphasizes or subtly discourages it, their engagement may wane.

Perceived behavioral control (PBC) is the students' belief in their ability to succeed in the module, considering both personal capabilities and external factors like institutional support. For students with disabilities, high PBC is linked to the availability of resources such as assistive technologies, flexible learning schedules, and accessible course materials. (Ontong, J. M., & Rossouw, M.2024) When students believe they have the tools and support necessary to overcome potential barriers, they are more likely to accept and succeed in the accounting module (Ajzen, 2002). Conversely, low perceived control due to inadequate support or resources can hinder their willingness to engage.

In sum, the acceptance of an accounting module among students with disabilities is strongly influenced by their attitudes towards the module, the subjective norms of their social environment, and their perceived behavioral control over succeeding in the module. These factors do not operate in isolation but interact in

complex ways to shape students' intentions and behaviors in educational settings. As Ajzen (1991) and subsequent studies suggest, understanding and enhancing these factors can significantly improve academic outcomes for students with disabilities.

Furthermore, to provide a more conducive setting for students with disabilities, it is suggested that educators modify course content and delivery to meet the diverse needs of students with disabilities. Besides, the educators could emphasize the real-world relevance of accounting skills for students with disabilities and make an engagement with families and caregivers in students' learning process by offering workshops or informational sessions on how they can support students in pursuing accounting. Meanwhile, this study also suggested policymakers actively support the inclusion of students with disabilities in all educational programs, including accounting, and allocate resources to provide students with disabilities access to necessary assistive technologies.

5.0 CONCLUSIONS AND FUTURE RESEARCH

In conclusion, applying the Theory of Planned Behavior (TPB) reveals key insights into the factors affecting the acceptance of an accounting module among students with disabilities. Attitude, subjective norms, and perceived behavioral control (PBC) together form a robust framework for understanding the nuances of student engagement. A positive attitude, shaped by accessible content and perceived relevance, fosters acceptance, whereas negative attitudes due to perceived challenges can act as barriers. Similarly, subjective norms influence students' engagement by creating a supportive social environment. Encouragement from peers, instructors, and family can strengthen students' commitment to the module.

Perceived behavioral control plays a critical role, especially for students with disabilities, as it directly impacts their belief in their capacity to succeed. When resources such as assistive technologies, flexible schedules, and accessible materials are available, students are empowered and likely to succeed. Conversely, a lack of institutional support diminishes perceived control, which can reduce engagement and learning outcomes.

Ultimately, to enhance the participation and success of students with disabilities in accounting education, institutions should address these three factors holistically, providing a supportive environment that bolsters students' attitudes, social motivation, and perceived control. This approach is likely to improve not only module acceptance but also academic performance and personal confidence, facilitating a more inclusive and effective learning experience for students with disabilities.

Future research can be enhanced by comprehensive data collection to have more accurate and comprehensive findings. Future research is expected to influence accounting education to accommodate entrepreneurial skills among disabled students.

AUTHOR CONTRIBUTIONS

Mohd Zabidi, F. S., Mohd Kasim, N. A., & Ahmad, S: Conceptualization, Methodology, Software, Writing-Original Draft Preparation; Mohd Zabidi, F. S. & Mohd Kasim, N. A.: Software, Validation, Writing, reviewing, and editing.

CONFLICT OF INTEREST

The manuscript has not been published elsewhere and is not under consideration by other journals. All authors have approved the review, agree with its submission, and declare no conflict of interest in the manuscript.

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