

**FACTORS INFLUENCING THE INTENSION TO ADOPT
COMPUTERIZED ACCOUNTING SYSTEM AMONG SME'S IN
THE KALUTARA DISTRICT**



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ABSTRACT

The purpose of this research study is to explore factors influencing the intension to adopt computerized accounting system among SME's in the Kalutara district. Yet few researchers related to the factors affecting on usage CAS on public sector have been carried out in Sri Lankan context so far. To bridge the gaps in the existing literature this study was carried out to investigate the factors influencing the intension to adopt computerized accounting system among SME's in the Kalutara district. This research examines the existing levels of human resource, cost of installing, management support, user perception, internal control, the intension to adopt computerized accounting system among small and medium enterprises, the relationships among human resource and the intension to adopt CAS, cost of installing and the intension to adopt CAS, infrastructures and the intension to adopt CAS, and internal control and the intension to adopt CAS among SME's. This research study relies on a data set derived its survey of 352 SME's in Kalutara district.

The collected data has been analyzed by using descriptive statistics, correlation analysis and regression analysis. The result indicated that human resource, cost of installing, infrastructures, internal control and the intension to adopt CAS had high level in the small and medium enterprises. Also result indicated a strong positive relationship between human resource, cost of installing, infrastructures, internal control and the intension to adopt CAS. As well as there is significant positive impact of human resource, cost of installing, infrastructures, internal control and the intension to adopt CAS.

Keywords: Computerized Accounting System, Small and Medium Enterprises

TABLE OF CONTENTS

ACKNOWLEDGEMENT	i
ABSTRACT	ii
TABLE OF CONTENTS	iii
LIST OF TABLES	vii
LIST OF FIGURES	ix
LIST OF ABBREVIATIONS	x
CHAPTER 01	1
INTRODUCTION	1
1.1 Background of the Study.....	1
1.2 Research Problem.....	3
1.3 Research Questions	4
1.4 Research Objectives	5
1.5 Significance of Study	5
1.6 Limitation of the Study	5
1.7 Outline of the Chapters	5
1.8 Chapter Summary.....	6
CHAPTER 02	7
LITERATURE REVIEW	7
2.1 Small and Medium Enterprises (SMES).....	7
2.2 Computerized Accounting System (CAS)	8
2.3 Merits of Computerized Accounting Systems.	12
2.4 Demerits of Computerized Accounting System.....	12
2.5 Manual Accounting System (MAS).....	13
2.6 Technology Adoption.....	13
2.7 Shift from Manual to Automated Accounting Systems	14
2.8 Components of a Computerized Financial Accounting	15
2.9 The Relationship Between Factors and the Intension to Adopt CAS.	16
2.9.1 The Relationship Between Human Resource and The Intension to Adopt CAS	16
2.9.2 The Relationship Between Cost of Installing and The Intension to Adopt CAS	16
2.9.3 The Relationship Between infrastructure and The Intension to Adopt CAS	17
2.9.4 The Relationship Between Internal Control and The Intension to Adopt CAS	17

2.10 Chapter Summary	18
CHAPTER 03	19
CONCEPTUALIZATION AND OPERATIONALIZATION	19
3.1 Introduction	19
3.2 Conceptualization.....	19
3.2.1 Human Resource.....	20
3.2.2 Cost of Installing	21
3.2.3 Infrastructure	21
3.2.4 Internal Control.....	21
3.3 Operationalization of the Variables.....	22
3.4 Development of Hypothesis	23
3.5 Chapter Summary.....	24
CHAPTER 04	25
RESEARCH METHODOLOGY	25
4.1 Introduction	25
4.2 Research Design	25
4.3 Population and Sampling	26
4.3.1 Study Population.....	26
4.3.2 Sample	26
4.4 Methods of Data Collection	28
4.4.1 Primary Data.....	28
4.4.2 Questionnaires	28
4.5 Methods of Data Analysis	29
4.5.1 Reliability analysis	29
4.5.2 Univariate Analysis	30
4.6 Methods of Data Evaluation.....	30
4.6.1 Bivariate Analysis.....	31
4.6.2 Correlation Analysis	31
4.6.3 Regression Analysis	32
4.7 Methods of Data Presentation	33
4.8 Summary	33
CHAPTER 05.....	34
DATA PRESENTATION AND ANALYSIS.....	34
5.1 Introduction	34
5.2 Presentation of Demographic Information.....	34

5.2.1 Gender	35
5.2.2 Age Group	36
5.2.3 Involved in Another Business.....	37
5.2.4 Educational Qualifications	38
5.2.5 Professional Qualification	39
5.2.6 Computer Literacy	40
5.2.7 Nature of Business.....	41
5.2.8 Field of Business	42
5.3 Reliability and Validity Analysis	43
5.3.1 Reliability Analysis for Overall Variable	43
5.4 Analysis of the Research Information.....	45
5.4.1 Univariate Analysis	45
5.4.2 Bivariate Analysis.....	48
5.6 Testing of Research Hypotheses	58
5.6.1 Testing Hypothesis 1	58
5.6.2 Testing Hypothesis 2	59
5.6.3 Testing Hypothesis 3	59
5.6.4 Testing Hypothesis 4	59
5.7 Summary	60
CHAPTER 06	61
DISCUSSION	61
6.1 Introduction	61
6.2 Discussion of Research Findings	61
6.2.1 Discussion on General and Personal Information	61
6.2.2 Discussion Research Information.....	63
6.3 Comparison of the Findings with the Outcomes of Previous Researches.....	67
6.3.1 Human resource.....	67
6.3.2 Cost of Installing	68
6.3.3 Infrastructure	68
6.3.4 Internal control	59
6.4 Summary	69
CHAPTER 07.....	70
CONCLUSIONS AND RECOMMENDATIONS.....	70
7.1 Introduction	70
7.2 Conclusions	70

7.2.1 First Objective of the Study	70
7.2.2 Second Objective of the Study	71
7.2.3 Third Objective of the Study	71
7.3 Contribution of the Study	71
7.4 Recommendations	72
7.5 Limitations of the Study	72
7.6 Future Research Directions	73
REFERENCES.....	74
APPENDIX-1.....	77
QUESTIONNAIRE.....	77
APPENDIX-2.....	84
THE OUTPUT OF THE DATA ANALYSIS.....	84