

**FACTORS INFLUENCING ON USAGE OF COMPUTERIZED
ACCOUNTING SYSTEM IN SMALL AND MEDIUM ENTERPRISES
IN KALUTHARA DISTRICT OF SRI LANKA**



BY

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ABSTRACT

In present, small and medium enterprises plays a vital role in Sri Lankan context. The aim of this study is what are the 'Factors influencing on usage of computerized accounting system in small and medium enterprises in Kaluthara district. The study conducted in Kaluthara District and to evaluate and identify the what factors that influence to usage of computerized accounting systems. This research is the survey involving owners of SMEs in Kaluthara District. There are six independent variables and one dependent variable. And also six demographic factors in this study.

In this research study, primary data had been practised by this study. A structured questionnaire was used as the method of data collection. The random sampling method used to make the sampling framework of the study. The quantitative research approach used for this study. The data were analysed using descriptive statistics, ANOVA and independent sample t test, correlation and regression analysis.

The findings indicate that there are good reliability and most of the factors are high level and some of the factors are moderate level. According to findings like demographic factors gender, age, type of business, number of employees, number of years in operation and purpose usage of CAS were identified as no significant influence on usage of CAS. And also result of analysis found there is a positive relationship of cost, business size, infrastructure, government support and management support. Ease of use has no relationship of usage of CAS. Cost, business size, infrastructure, management support have significant influence, government support and ease of use have no significant influence of usage of CAS.

Keywords: Usage of computerized accounting system, cost, business size, infrastructure, government support, manager's support, ease of use, small and medium enterprises

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