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## **Framing the Factors that Result in Acceptance of Accounting Information System**

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### **Abstract**

*The use of accounting information systems in organizations is a common place phenomenon in this century around the globe. Hence, this study articulates factors that influence on technology acceptance of accounting information system in an organizational context. Accordingly, a quantitative study was designed to analyze the perception of employees towards AIS who opt to be worked in banks and financial institutes. Self-administered questionnaires were distributed among 150 employees and 120 responses were collected reporting a response rate of 80%. Thereby, the study measured social, organizational and cognitive factors that shaped the individuals' perception on AIS with reference to its usefulness and ease for use. Then, the study ascertained the relationship between the aforementioned variables and technology acceptance of AIS. The results established a significant positive relationship between perceived usefulness, ease for use and technology acceptance. Thus, this study will facilitate in determining the influence of the factors on implementing accounting information system in order to successfully design and implement such a system in an organization.*

***Keywords:*** *Accounting Information Systems (AIS), Perceived Usefulness and Ease for Use, Technology acceptance*

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### **1. Introduction**

The integrated framework developed by Accounting Information System (AIS) has become a vital factor in gaining competitive advantage. AIS as a computer-based accounting method tracks business events and transactions in conjunction with the technological resources (Belfo & Trigo, 2013). Hence, AIS involves in collecting, storing and processing accounting, financial and economic data which are subsequently used for internal and external decision making (Amidu, Effah, & Abor, 2011; Hall, 2010; Susanto, 2009). Importantly, Fitriati & Mulyani (2015) stressed that AIS significantly influences on the quality of accounting decision-making

process. Similarly, Klovien & Gimzauskiene (2015) pinpointed that integration of accounting with technology has reinforced the functions of accounting decision-making process.

Thereby, a typical AIS system is comprised of three major systems namely; 1. Transaction Processing System (TPS) that assists in handling business transactions; 2. Financial Reporting System (FRS) that assists in recording financial transactions and 3. Management Reporting System (MRS) that assists in the decision-making process (Belfo & Trigo, 2013; Hall, 2010; Rom & Rohde, 2007). Indeed, robust AIS which comprises of all the subsystems permits a business entity to manage the knowledge efficiently and effectively (Bhatt, 2001). Thus, Romney, Marshall, & Steinbart (2009) elucidated AIS's contribution in solving long-term managerial problems in costing, pricing managing cash flows and other operational and strategic financial issues.

Odubanjo (2009) upheld that particularly banks and financial institutions have implemented AIS as the fundamental infrastructure required to provide financial services smoothly and competitively. Moreover, Hettiarachchi & Peter (2013), asserted that banking and finance industry heavily depends on the techno-centric information system in order to differentiate their services and operations. Further, they elaborated revolutionary change that took place in the past decade in financial reporting framework in the banking sector with AIS. However, the extent of application of AIS will be influenced by the perceptions of employees. Abdullah et al. (2009) confirmed that employees require behavioral and performance change to establish comprehensive AIS. Thereby, the study ascertained technological acceptance as the function of easiness and usefulness. Therefore, the study has focused on banking and finance sector employees' perception with reference to technical acceptance of comprehensive AIS.

The Technology Acceptance Model (TAM) as an information system theory emphasized on acceptance and use of particular technology. Furthermore, the theory highlighted that behavioral intention (Intention to use the technology) influenced by the attitude which describes the general impression on technology (Davis, 1989). Thus, the purpose of TAM is to explain the determinants of technology acceptance which result in user behavior across the range of end-user population and technology (Awosejo et al., 2013).



Figure 1: TAM (Davis, 1989)

The model depicted in figure 1 describes that perceived usefulness and perceived ease of use of the technological system as determinants of technological acceptance (Bagozzi, 2007). Further, the model explains that extrinsic variables such as social pressure may shape individual's attitude. Similarly, Bergeron & Raymond (1995) implied that TAM framework elaborate social, cultural, organizational and individual factors that shape the behavior. Therefore, TAM theory in AIS domain provides insight to determine factors that effect on individuals' perceptions towards AIS.

## **2. Literature Review**

Soudani (2012) defined accounting information system as a structure developed by an organization to perform accounting functions such as recording, classifying, validating, interpreting, and communicating financial information with the support of information technology. Similarly, Taiwo & Edwin (2016) stated that accounting information systems (AIS) are a computer-based approach to track accounting information. Krahel & Vasarhelyi (2014) introduced AIS as a facilitator that assists the company to cope with accounting and technological change.

Chandrasegaran & Thevaruban (2013) implied that adoption of AIS as the crucial factor for the survival of financial institutes. Despite providing information to top management; financial institutes require to enrich themselves with real-time marketing information, thus, AIS satisfies that requirement. In addition, AIS has improved financial institutions' functionality, accuracy and responsiveness (Ghasemi et al., 2011). Moreover, organizations have integrated accounting software packages; SAP, QuickBooks, ERP, SQL, Peachtree with AIS to compile a number of financial statements such as cash flow statements, profit and loss and market share reports (Chandrasegaran & Thevaruban, 2013; Al-Halabi, 2019)

Nevertheless, Liu (2013) stated that the application of AIS has changed the phase of conventional accounting with a broad range of modest tools, functions, principles along with challenging the conventional role of accounting profession and practices. In the traditional era financial information has to be collected, stored and processed manually. For instance, accountants have maintained manual journals, ledger accounts etc. AIS has overtaken this process while demanding substantial technical knowledge from users (Medina-Quintero et al., 2015). So, Aldegis (2018) upheld that employees take time to familiarize with customized AIS. Correspondingly, all the employees who belong to different layers of hierarchy require to maintain sufficient knowledge on technology advancement (Liu, 2013). Hence, the employees' job roles have become comprehensive with technology. Amin et al. (2016) predicted a gap between human behaviour and technology. AIS has been widely seen by employees as a waste

of time and valuable resources. So, the study confirmed the value of employees' acceptance to achieve organizational goals efficiently and effectively.

Therefore, it is required to consider the factors influencing on users' decision on accepting accounting information systems. The successful implementation decision can be mainly influenced by top management commitment which is explained as their involvement and maintenance behaviour which also support others to work towards a common goal (Bagranoff, Simkin, & Norman, 2007; Fitrius, 2016). Moreover, the level of training provided by the organization which focuses on systematic development of individuals influences significantly on technology acceptance (Laudon & Laudon, 2014, p; 364). Despite aforementioned organizational factors and individual intellectual factors influence on the acceptance of AIS. Proficiency, quality and personalities have a significant influence on AIS implementation (ALshbiel & Al-Awaqleh, 2011; Ahmad, Mohammad, Nik, & Jamal, 2013)

Eventually, these factors develop users' perception on how useful AIS is and how easy to implement it. Lack of comprehension of the system automatically directs employees to accept the system (Azmi & Sri, 2015; Muhammad, Siti, & Aidi, 2017). Similarly, according to Diatmika, Irianto, & Bardiwan (2016), perception on usefulness drive individuals' behavioural intention accepts and adopts accounting information system in the organization. Similarly, Chadi, Savanid, & Yanning, (2010) study revealed that if accounting practitioners view AIS as useful they are more likely to involve with the system. Particularly, users are optimistic that the system could improve the efficiency and productivity of their work-life (Mou, Shin, & Cohen, 2017). In essence, Davis et al. (1989) and Bruner and Kumar (2005) indicated that these attitudes towards easiness and usefulness are typical states of mind.

In contrast, Nasri & Charfeddine (2012) study pinpointed that simple system does not necessarily shape up the employees' decision to use AIS. Notwithstanding, other scholars advocated that even though easiness doesn't create direct influence, indirectly it affects users decision on technology acceptance through perceived usefulness (Chow et al., 2012). Furthermore, Gill (1996) claimed that technological innovations alter mental status. For instance, feeling of anxiety, feeling of being weak, and frustration have altered the mental stance and delayed technical acceptance. On the other hand, feeling of dominance, power, and control over the others have fastened the technical acceptance (Parasuraman and Colby, 2001).

Venkatesh and Davis (2000) unveiled the direct relationship between social factors and technical acceptance. Herein, Kelman (2006) interpreted social influence as the extent to which an individual tolerates the impact of others and in turn, result in favourable reaction to continue self-defining social relationship or to maintain the congruence of beliefs and actions within his/ her value system.

Likewise, information system acceptance is determined by a broad range of factors (Wang & Meister, 2012; Muhammad , Siti, & Ahmi, 2017) namely; institutional (i.e. training) intellectual (i.e. feelings) and societal (influence of the others). However, existing literature does not present consensus between factors and there's a dearth of studies which have explored a broader range of factors that influence on AIS acceptance in Sri Lankan Financial Sector.

### 3. Methodology

Banking and finance sector in Sri Lanka is comprised of 26 local banks and 43 financial companies (CBSL, 2020) which heavily involved in implementing comprehensive AIS (Hettiarachchi & Peter, 2013). Self-administered questionnaires were distributed among 150 employees in the said industry covering 16 banks and 12 finance companies based on their market capitalization and 120 responses were received reporting a response rate of 80%. Furthermore, purposive- convenience sampling technique was established to collect data from employees who are familiarized with AIS. Moreover, the sample not only represents employees in accounting and finance department but employees who run daily operations via entering data to AIS and who make managerial decisions from the information produced by AIS. Thereby, the collected data were analyzed quantitatively using SPSS incorporating techniques of descriptive analysis, correlation analysis and multiple regression analysis.

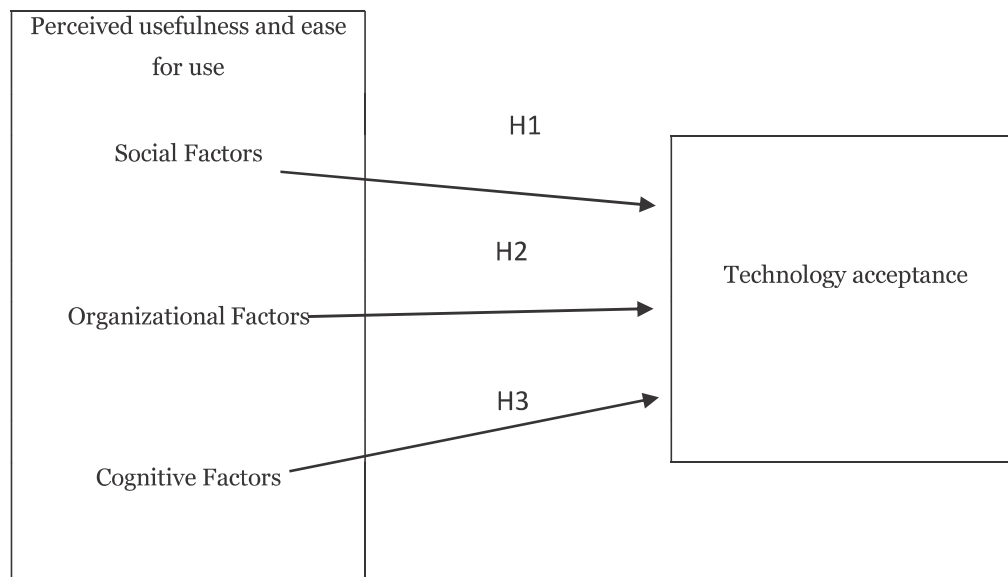


Figure 2: Conceptual Framework

As presented in the literature review, there is a range of trajectories that shape up the acceptance attitude of AIS. Therefore, the existing TAM is modified to incorporate this broad

range of factors which drive individual perceptions and subsequent acceptance of AIS. The conceptual framework designed for the study presents phenomena opt to be studied (figure: 2)

## 4. Results

### 4.1. Analysis of the Sample Profile

The table: 01 illustrates the demographic characteristics of the sample. According to the table, majority is represented by male responses (64.20%). Moreover, respondents of age of 31 to 40 years reported the highest percentage of 57.5%. Then, the majority has 7 to 10 years of experience. Finance departments' employees stood at

Table 1: Sample Profile

Nature of the Sample	Frequency	Percentage
<b>Gender</b>		
Male	77	64.20%
Female	43	35.80%
<b>Age</b>		
21-30 years old	31	25.83%
31-40 years old	69	57.5%
41-50 years old	17	14.17%
Above 50 years old	3	0.25%
<b>Years of experiences</b>		
Below 3 years	28	23.30%
3 - 6 years	43	35.80%
7 - 10 years	47	39.20%
Above 10 years	2	1.70%
<b>Department of Working</b>		
Finance	62	51.70%
Marketing	33	27.50%
HR	25	20.80%

### 4.2. Reliability Analysis

According to reliability statistics presented in table 2; the attributes with higher Cronbach's alpha (Alpha >0.8) along with an overall Cronbach's alpha value of 0.755 explain high internal consistency between the attributes of variables.

Table 2: Cronbach's alpha values

Variable	Dimension	No. of items in the dimension	Cronbach's Alpha Value
Technology acceptance		5	0.859
Perceived usefulness and ease for use	Social Factors	6	0.823
	Organizational Factors	6	0.826
	Cognitive Factors	6	0.815

### 4.3. Descriptive Analysis

Table 3: Descriptive Statistics

Variable	Mean	Standard Deviation	Skewness Statistics	SE
Technology acceptance	4.164	0.42603	-1.99	0.27
Perceived usefulness and ease for use	4.14	0.49643	-0.454	0.27
Social Factors	4.135	0.49971	-0.491	0.27
Organizational Factors	4.217	0.51037	-0.265	0.27
Cognitive Factors	4.189	0.39165	-1.604	0.27

The analysis of data descriptively presents that respondents are more towards the level of agreement in five-point Likert scale measure (1= strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= strongly agree). The highest mean value of 4.2167 is reported by organizational factors and lowest mean value of 4.1354 is reported by social factors. Afterwards, the standard deviation of the study explains how data are scattered around the mean. The highest standard deviation is 0.51037; organizational factors. Moreover, skewness of the data confirms that data are normally distributed.

### 4.4. Correlation Analysis

Table 4: Correlation Analysis

Dependent Variable	Independent Variable	Correlation	P-Value
Technology acceptance	Perceived usefulness and ease for use	0.788	0.000
	Social Factors	0.707	0.000
	Organizational Factors	0.610	0.000
	Cognitive Factors	0.689	0.000

The perceived usefulness and ease for use attribute namely social factors, organizational factors, and cognitive factors present positive correlation with technology acceptance with

respective  $R$  values of 0.707, 0.610, 0.689 ( $p = 0.000$ ). Accordingly, technology acceptance and perceived usefulness establish strong positive relationship ( $R = 0.788$ ,  $p = 0.000$ )

#### 4.5. Testing the Assumptions of Regression Model

##### 4.5.1. Heteroscedasticity Test

Homoscedasticity holds that error mean is zero and variance is constant. Homoscedasticity or constancy of the variance of dependent variable (error variable) can be explained by the plotted residuals of independent variables. If residuals are randomly distributed without depicting a pattern and residuals lies between +3 and -3, it can be concluded that the variance of residual is constant. Therefore, the study results (*figure: 3*) with satisfied conditions reveal that the regression model is not influenced by any problem of heteroscedasticity. Hence the model is highly valid.

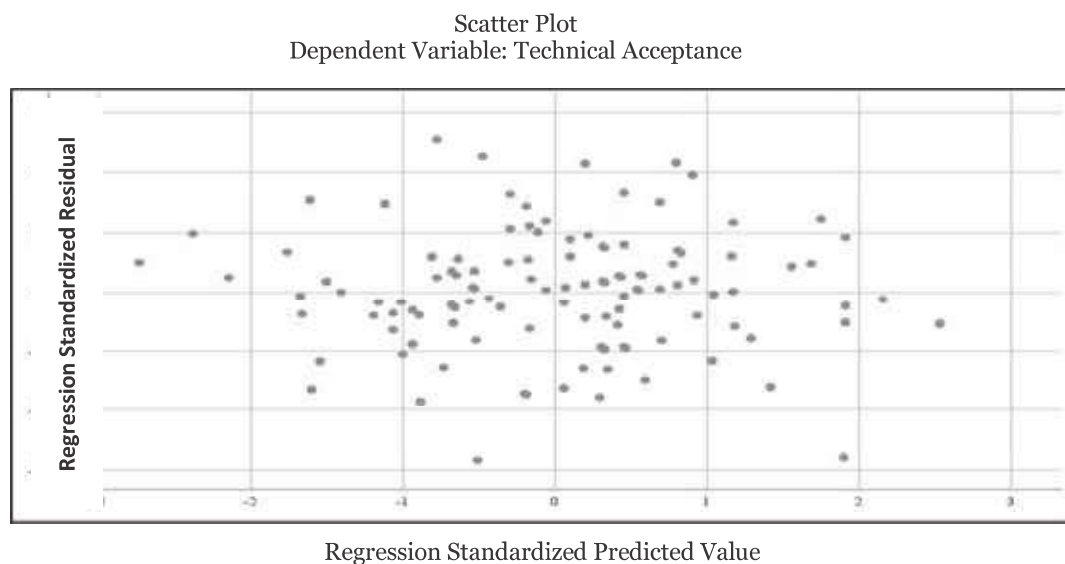


Figure 3: Scatter Plot Diagram

##### 4.5.2. Auto Correlation

Table 5: Durbin Watson

Durbin-Watson Statistics	1.896
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According to the table, the Durbin-Watson value of 1.896 (which lies between 1.5 and 2.5) presents that there is no autocorrelation effect. Hence, valid regression analysis can be performed.



#### 4.5.3. Multi-Collinearity Test

The multi-collinearity effect describes very high inter-correlations between independent variables which result in a disturbance.

Table 6: Multi-Collinearity Test

Model	Tolerance	VIF Value
Technology acceptance	1.000	1.000
Social Factors	1.000	1.000
Organizational Factors	1.000	1.000
Cognitive Factors	1.000	1.000

The tolerance value greater than 0.2 and VIF value less than 5 ensure that the model is free from multi-collinearity problems.

#### 4.5.4. Normality Test

The normal Q-Q plot (*figure:4*), indicates that residuals are closer to the linear line. Therefore, dependent variables are normally distributed and the regression model is valid.

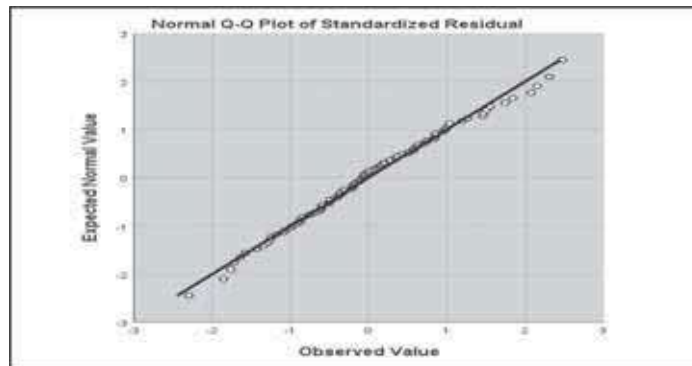


Figure 4: Q-Q Plot

#### 4.5.5. Multiple linear Regression

Table 7: Model Summary

Figure	R	R Square	Adjusted R Square	Std. Error of the Estimate
Value	0.906	0.821	0.817	0.34195

According to the table 7, the R<sup>2</sup> value for the model is 0.821 which indicates that 82.2% of the variation in dependent variable (Technology acceptance) can be explained by independent variables of social factors, organizational factors and cognitive factors.

Based on the regression analysis information given in the above table (table: 8) regression equation can be ascertained as follows;

$$\text{Technical Acceptance} = 1.172 + 0.306 (SF) + 0.14 (OF) + 0.278 (CF)$$

Table 8: Multiple Linear Regression

Variable	B	Standard Error	T-value	P-value
Constant	1.172	0.268	4.383	0.000
Social Factors	0.306	0.074	4.13	0.000
Organizational Factors	0.14	0.071	1.953	0.044
Cognitive Factors	0.278	0.07	4.001	0.000

Dependent Variable: Technology acceptance

Furthermore, social factors can be classified as most influential factors with the highest coefficient of 0.306. Organizational factor indicates the least influence on technology acceptance and value stood at 0.14.

## 5. Discussion

According to the results of descriptive statistics, majority of participants confirmed that their perceptions are mostly shaped by organizational related factors with the highest mean value of 4.217. These findings are in line with the studies conducted by Bagranoff, Simkin, & Norman, (2007) and Fitrios (2016) where they have identified management commitment make a change in employees' attitude towards AIS. Moreover, Laudon & Laudon (2014, p; 364) described how training and development provided by the organization alter employees' perception on AIS. However, these findings are different from ALshbiel & Al-Awaqleh, (2011) and Ahmad, Mohammad, Nik, & Jamal (2013) studies which revealed that intellectual factors such as proficiency, quality and personality dominate the employees' attitudes towards AIS.

Thereby, the study confirmed a significant positive relationship between perceived usefulness and ease for use and technology acceptance (R= 0.788, p=0.000). Azmi & Sri (2015) and Muhammad, Siti, & Aidi (2017) also elucidated that lack of comprehension of the system automatically direct employees to accept the system. Then, study of Chadi, Savanid, & Yanning, (2010) revealed that if accounting practitioners view AIS as useful they are more likely to involve with the system. Nevertheless, the study is a contrast to the study of Nasri &

Charfeddine (2012) that pinpointed simple system does not necessarily shape up employees' decision to use AIS. Furthermore, correlation analysis presented by the study explained a high correlation between social factors and technology acceptance ( $R= 0.707$ ,  $p = 0.000$ ).

Regression model also confirmed that perceived usefulness and ease which have been derived from a range of factors namely social factors, organizational factors and cognitive factors can be used to reasonably predict the dependent variable, technology acceptance ( $R^2 = 0.821$ ,  $p=0.000$ ).

In essence, the model analyzed under the study contributes to theory by providing meaningful insight on which factors cause significant influence on the technical acceptance of AIS; for instance, societal factors make a huge impact on individuals' perceptions (in relation to perceived usefulness and easiness of AIS) and consequently, result in acceptance of the system. Moreover, extension of the existing theoretical model (TAM) ascertained the following linear regression relationship:  $Technical\ Acceptance = 1.172 + 0.306 (SF) + 0.14 (OF) + 0.278 (CF)$

## 6. Conclusion

The conceptual model developed under the study which considered the impact of perceived usefulness and ease for use on technology acceptance in the phase of accounting information systems confirmed that there is a significant positive relationship between aforesaid variables. Theoretically, this study has contributed to TAM theory which has been encapsulated the variables namely perceived ease, usefulness and behavioral change. Hence, this study will facilitate in determining the influence of the factors on implementing accounting information system in order to successfully design and implement such a system in an organization. Particularly, the future researches can be focused on conducting a qualitative study that elaborates these social, organizational and cognitive factors extensively.

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