Users' Perspective on the Adoption of E-Learning in Sri Lanka: Evidence from Accountancy Undergraduates of University of Kelaniya

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Internet-based educational tools and the growth in information communication technology has given a boost to the electronic learning platforms. E-learning has prospered across all levels of higher education institutions in globally. Adoption to e-learning depend on several perspectives such as self-efficacy, performance expectancy, internet experience, personal innovativeness, availability of ICT infrastructure and social influence etc. Due to COVID 19 pandemic situation, Sri Lankan university system shifted to e-learning from face-to-face traditional teaching and learning method. Thus, main objective of this study is to identify users' perspective on the adoption of e-learning in Sri Lanka with special reference to Accountancy undergraduates of University of Kelaniya.

Sample of the study comprises with two hundred and thirty-three undergraduates. Data is collected through a standard questionnaire during the months of September – December 2020. This study employs the quantitative techniques to analyze data. Findings of the study depicts that all perspectives are separately and together influence on the adoption of e-learning in Sri Lanka. The study also confirms that undergraduates are attractive on the adoption of e-learning for their higher education.

Keywords: *E-learning, E-learning adoption, Learning Management Systems, Users'
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