

**IMPACT OF THE ADVANCEMENT OF ACCOUNTING
SOFTWARE ON THE ACCOUNTING PRACTICES:
A QUALITATIVE STUDY**

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Abstract

This study is to investigate and explore the impact of the advancement of accounting software on the accounting practices of Sri Lankan firms. The goal of this study is to demonstrate the evaluation of accounting software and obtain an understanding of the importance of using an Accounting Information System (AIS) derived from Accounting Software (AS) to achieve performance. Several characteristics such as efficiency, reliability, ease of use, data quality and accuracy influenced the use of Accounting Information Systems, thereby affecting the performance of firms. The result of this study shows that these Accounting Information System characteristics possessed by accounting information such as efficiency, reliability, ease of use, data quality and accuracy have significant effects on the use of AIS and a firm's performance. Previous research has shown that it is crucial for firms to use Accounting Information Systems to ensure the survival and sustainability of business in the increasingly competitive environment besides enhancing their business operations competency and efficiency. This study is one of few that could shed light on how the evaluation of accounting software affects the performance of firms. This study proposes the dimensions of using an Accounting Information System that is important for improving the performance of business organizations.

Keywords: *Accounting Software, Accounting Information System, and Business Performance*