

Factors Influencing the Adoption of Computerized Accounting Systems in Small and Medium-Sized Enterprises with Special Reference to Small and Medium Scale Enterprises Located in Colombo District in Sri Lanka

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Abstract

This study explores the adoption of computerized accounting systems (CAS) in small and medium-scale enterprises (SMEs) in Sri Lanka. With the increasing importance of technology in business operations, this research investigates the factors influencing the decision to transition from traditional accounting methods to computerized systems among SMEs. The perceived usefulness and perceived ease of use are the main factors that affect the adoption of the computerized accounting system. Most of the SMES wanted to adopt the computerized accounting system, However Small and medium scale enterprises faced so many problems when they adopting to traditional method to computerized mode. As an example: As a developing country they have limited resources, and they don't have proper knowledge about technical aspects. Therefore, most SMEs failed before they started and built a market for their own products. According to sample collected from interviews researcher identified small and medium scale enterprises receive proper knowledge from the filed officers, that program conducted from Colombo district office. The purpose of this study is to provide insightful knowledge to academic research and useful insights for business consultants, policymakers, and stakeholders in SMEs. The results provide an expanded perspective of the opportunities and difficulties faced by SMEs in this region by illuminating the complex dynamics of CAS adoption in the Colombo District. In the conclusion, the research aims to open the door for customized approaches and interventions that support the effective integration of computerized accounting systems, promoting competitiveness and sustainable growth for SMEs in the Colombo District of Sri Lanka. Future researchers can conduct this area with different aspects such as different geographical areas, different factors that impact the adoption of computerized accounting system.

Keywords: SMES, CAS, Perceived Ease of Use, Perceived Usefulness, TAM Survey