

## **Factors Affecting the Implementation of Accounting Information Systems: Evidence from SMEs in Sri Lanka**

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### **Abstract**

The study looked into the variables that affect the uptake of accounting information systems, including the potential obstacles that SMEs may have in utilizing the AIS system and the anticipated advantages of doing so. The research issues arising from the review of the literature were addressed through the application of a qualitative research approach. The study uses statistical analysis to examine the information collected from the survey. A research framework was created to direct the investigation, drawing from the technology-organization-environment framework and the technological adoption model. Using stratified selection and random sampling, 50 SMEs were selected as a sample size from a population of 100 SMEs. Data was gathered via questionnaires. The study's findings showed that the main obstacles to SMEs' adoption of AIS are security risk, low technological availability, lack of vendor support, computation difficulties, lack of government support, financial constraints, a shortage of skilled labor for AIS implementation, high implementation costs, and a lack of managerial and technical skills regarding the use of technological innovation. On the other hand, owner/manager resistance to change and satisfaction with manual systems are weak predictors of SMEs' non-adoption of AISs. The study suggested that the government support SMEs with funding, subsidies, and AIS training through micro and small business development agencies to facilitate adoption.

**Keywords:** Accounting Information system, Small and Medium-Sized Enterprises, Implementation, Technology, Accounting