

The Role of Computerized Accounting Information on Administrative Decisions Efficiency: Empirical Evident from Abu Dhabi

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Abstract:

The main purpose of this study is to examine the relationship between the perceived ease of use, perceived usefulness and usage of Computerized Accounting System (CAS) among accountants in the Financial Department of the Emirate of Abu Dhabi. This study uses the quantitative method for data analysis. Data were collected using a set of questionnaires distributed to a sample of 400 accountants, 221 of the questionnaires were returned and only 201 were used for further analysis. The results showed a positive relationship between perceived ease of use, perceived usefulness and the use of CAS. About the current usage state of CAS in Abu Dhabi, there were about 73.6 % of businesses already implemented CAS in the Emirate of Abu Dhabi U8 as the most popular type of accounting software, has about 32.8 % of the respondents. The recommendation for this research can be improved by conducting the other factors that have effect on the adoption of CAS. A larger sample should also be covered not just focus on the selected city of Emirate. Most of the previous studies were undertaken outside of emirate such Kenya, Nigeria, and Malaysia. This study tries to form the perspective of the financial department on the usage and the implementation of CAS especially in Emirate of Abu Dhabi to encourage them to use the accounting software.

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INTRODUCTION

In the IT environment, the financial department needs to adapt to the international economic network, information requirement, international

norms and standardized management model as well as for the business expansion and market competitiveness. At present, IT has penetrated various fields of social economy and become a

significant force to promote world economic growth (Xu, 2013). The role of financial department to incorporate in this area is increasingly important. Promoting the development of financial department especially in IT has become the economic development strategy of most countries (Bowen, Morara, & Mureithi 2009). These businesses need to accelerate the marketization and internationalization of Abu Dhabi economy. Therefore, it is necessary for them to invest in the IT, and therefore, this study tends to investigate the types of accounting software usage in Emirates of Abu Dhabi.

This study tries to examine the usage of CAS particularly in financial department of Emirates of Abu Dhabi. The literatures review on the adoption of CAS will be conducted and discussed in the next section. The objective of this study is to examine the relationship between perceived ease of use of CAS, perceived usefulness of CAS in financial departments are widely distributed in all areas of the Abu Dhabi's economy. The development of these businesses are increasingly and becoming one of the main features of economic growth. Financial department also play an important role to increase employment and create job opportunities as well as stabilize the societies economic. The usage of IT in Abu Dhabi also has been increasing and widely being used in businesses. However, the extent in which CAS has been implemented has yet to be revealed. So, the purpose of the study is to investigate the usage of CAS by financial department of Emirates of Abu Dhabi.

LITERATURE REVIEW

Based on the recent literature, it is discovered that financial department fail to adopt the modern IT especially CAS into their business operations (Rogers, 2016) which make them lose the business advantages. Rogers (2016) further recommended that the financial department should accelerate the need for CAS. The main benefits of implementing CAS can increase the quality of accounting information, the effectiveness of accounting work and to promote the transformation of accounting

functions (Liu & Cao, 2016). Compared with manual accounting, the computerized accounting has lots of advantages, such as speed, accuracy and reliability (Boateng, 2015). Therefore, it is important for this study to examine the current state of CAS adoption in Abu Dhabi.

Most of the previous studies were undertaken outside of Abu Dhabi such as United States, Kenya, Nigeria, and Malaysia (Rogers, 2016; Nyang'au, Okibo, & Nyanga'u, 2015; Tijani & Mohammed, 2013; Mohd-Sam, Yasuo, & Md-Tahir, 2012). However, only few studies found research has been conducted in Abu Dhabi especially on the financial department. Therefore, this study aims at examines the above phenomenon from the perspective of the financial department on the usage and the implementation of CAS especially in Emirates of Abu Dhabi's computerization started relatively more later compared with other countries. Based on Abu Dhabi's special national conditions, during the period from 1966 to 1976 Abu Dhabi experienced a 10-year Cultural Revolution, it had a significant impact on Abu Dhabi's political, economic and cultural aspects. Accounting education in this period also suffered a lot, because most of accounting departments were closed down. Until the year of 1978, Abu Dhabi began to implement modernization campaign. The officials of government and business managers realized that they need qualified accountants to help them to accomplish economic objectives of the businesses. Accounting regained the previous position and the education of accounting also experiences a rapid development (AlBraik, Rutter & Brown, 2008). The term "computerized accounting" was put forward by the Abu Dhabi Accounting Society in 1981 at the "Symposium on Finance, Accounting and Cost Application of Computers" held in Abu Dhabi (Al-Zaabi, 2013). However, the statistics of CAS implementation especially by the financial department in Abu Dhabi have yet to be exposed. Thus, it is important for this study to examine the current state of adoption of CAS.

Adoption of CAS

When studying the usage of CAS in financial

institution in Bangladesh, Fowzia and Nasrin (2011) found that the effort expectancy, performance expectancy, social conditions as well as social influence also have a significant influence in adopting CAS. Wang and Huynh (2013) investigated that the influence of environmental uncertainty on the connection between CAS adoption and firm performance. The researcher use electronic data interchange (EDI) adoption model to study the adoption of CAS. They found that there is a positively connection amongst the organizational characteristic, perceived benefits of CAS, environmental uncertainty as well as the adoption level of CAS. The environmental uncertainty has tempering influence on the relationship between CAS and firm performance.

Tijani and Mohammed (2013) conduct a study in Nigeria and collected 181 copies of questionnaire in the city of Lagos. They found that the use of Computer-Based Accounting System (CABS) is highly prominent in Nigerian SMEs. Chen and Hamdan (2014) revealed that about 65% of firms used basic software package (Excel) to assistance with their accounting needs in Brunei Darussalam SMEs. However, in other part in the Africa, a study conducted by Sam and Fazli (2012) in Kenya found that CAS is not fully adopted in Nyeri county due to the cost, infrastructures and human resources constrains. The user's perception on CAS is insignificant in the adoption of CAS (Nyang'au, Okibo, & Nyanga'u, 2015).

Malaysia disclose that approximately eighty percent of the SMEs have implemented CAS at different steps of application. They also found that recognize simplicity of use, CEO innovativeness as well as enterprise effectiveness negatively associated to the usage of CAS while recognize helpfulness have a significant effect on the usage of CAS (Fazli, Sam, Hoshino, Nor, & Tahir, 2012).

Factors that Determine Adoption of CAS

Diatmika, Irianto, and Baridwan (2016) recognized that there are seven main features determine the adoption of CAS, namely perceived usefulness, perceived ease of use, perceived conduct control, task technology fit;

individual innovativeness in IT as well as individual norm. A study conducted in Sri Lanka found that there is no significance between demographic variables and the adoption of CAS whereas the business size, cost and external environment can affect the usage of CAS (Nyang'au, Okibo, & Nyanga'u, 2015). Alfredy (2013) found that administration performance and cost affect the usage of the CAS in government hospitals in Arusha district in Nigeria.

Perceived Ease of Use of CAS

Perceived ease of use (PEOU), reflecting the extent to which a person thinks it is easy to use a specific system (Davis, 1989). Ease of use is a user-centric conception. The ease of use design concentrations on the design of products that satisfy the consumer's behaviors and requirements (Halilovic & Cicic, 2015). There are many previous research believe that perceived ease of use have a significant effects on consumer reception and usage behavior of IT (Venkatesh, 2000).

Ozturk, Bilgihan, Nusair, and Okumus (2016) put the perceived ease of use as a self-determining factor to examine the impact on the users' loyalty intentions towards mobile hotel booking technology. The researcher revealed that there is a significance influence. To some extent an application or an information system has been detected to be easier to usage compare with another one is more probable to be recognized by manipulators.

Norman (2013) found that perceived ease of use for the site and software design is more and more important. It is often distinguished between good and bad website or software decisive factors. There three perspective ease to discover, ease to learn, ease to use. The three themselves are in conflict and need to be balanced. For example, Microsoft's Windows interface is designed like this: the menu is a unified discovery of the entrance, by copying and paste on the edit menu is easy to learn to use the user, rather than DOS, only through the instructions or books to discover and learn. However, if each copy of the operation must be through the "Edit", and then select the menu "Copy" before the "Paste" menu being selected.

Although it is easy to learn, but it is not easy to use. So, the Microsoft introduced the shortcuts of the Ctrl + C and Ctrl + V as an alternative. But still it probably easier or applicable for some people and not with others. This option however can be tested through the ease test to know which one is better.

In the context of CAS, the emergence of information technology change the financial transactions way. Make the professional accountants do financial transaction from the manual accounting to computerized accounting. Hence the first hypothesis of research is presented below:

H1: There is a positive relationship between perceived ease of use and the use of CAS in financial department of Emirates of Abu Dhabi.

Perceived Usefulness of CAS

Davis (1989) when proposing a technology acceptance model, defines cognitive usefulness as the extent to which a particular information system can assist in improving performance for users. Sledgianowski and Kulviwat (2009) also define as a user the extent to which a particular system can help it improve its performance. For example, if someone impress when they use a specific system, they found that job performance to some extent has been improved, that means this system have the higher the mark of usefulness then their attitude will change to a better direction (Schultz & Slevin, 1975; Robey, 1979).

The variable of perceived usefulness as the determinants of TAM. Fowzia and Nasrin (2011) explore CAS in financial department in Bangladesh. The researcher mainly use UTAUT model just as above illustrated that performance anticipation equal to perceived usefulness while effort expectancy is the same as ease of use in TAM. Hence the second hypothesis of study is presented below:

H2: There is a positive relationship between perceived usefulness and use of CAS in financial department of Emirates of Abu Dhabi.

Use of CAS

Davis (1989) in the TAM considers that the use

of the system is determined by the behavioral intention, which is determined by the attitude to use and the usefulness of perception. The perceived usefulness is determined by perceived ease of use and external variables, and perceived ease of use is determined by external variables. External variables include system design features, user characteristics. Ajzen and Fishbein (1975) defines intent to adopt as the degree to which a person objectively determines the future conduct of a particular act.

Jackson, Chow, and Leitch (1997) concern an appreciative of the behavioral intention to use an information system. The situation involvement on the behavioral intention is a significant in the negative direction. Attitude to some extent have a mediating role. The TAM fully influences of the usage behavior in the Internet environment, representing for 64% of the variance in usage (Lin & Lu, 2000). According to the previous discussion, the research framework was created in Figure 1.

[Insert figure 1 about here]

METHODOLOGY

Participants and Procedure

According to the different medium, the questionnaire survey can be divided into paper questionnaires and online survey (Horevoorts, Vissers, Mols, Thong, & van de Poll- Franse, 2015). This study mainly used the online survey data from respondents. The reason for this study employing online questionnaires is because it can shelter a huge sample as well as to some extent can provide respondents sufficient time to answer the questions.

The total 400 accountants were called to join in this survey. After two months of the invitation with two reminders, 221 questionnaires were returned representing 55.25% of the response rate. However, from all the returned questionnaire, 20 of them were incomplete and cannot be used for analysis. Therefore, only 201 questionnaires are usable and will be used for further analysis.

Measures

The overall questionnaire design is for the sake of satisfying the objectives of this research. The

questionnaire contains three sections. Section A is about the demographics. This section consists of ten questions which can answer into relevant research questions. Through this section, the current state of CAS usage by financial department of Emirates of Abu Dhabi can be explored. There are three questions focus on the respondent profile and seven questions in the section A is about the firms' demographic profile. Section B is about the usage of CAS. This section contains six questions. If the respondent answer their company implement the CAS.

They can answer this part. This section try to investigate the basic types of CAS in financial department of Emirates of Abu Dhabi. In section C, the questions were designed to investigate the features that influence the usage of CAS. The question in this section were adapted from Rogers (2016) who investigate small companies' adoption of CAS in Central

Ohio, United States. This section contains 16 questions. Question C1 to C7 measure the independent variable perceived ease of use, question C8 to C12 measure the independent variable perceived usefulness and question C13 to C16 measure the dependent variable of usage of CAS. Each of the items is measured using a seven-point Likert Scale where 1 = strongly disagree, 2 = moderately disagree, 3 = somewhat disagree, 4 = neutral, 5 = somewhat agree, 6 = moderately agree, 7 = strongly agree.

FINDING

Based on 201 respondents working in financial department of Emirates of Abu Dhabi., this research find that perceived ease of use and perceived usefulness has a positive influence on the use of CAS.

Variabl e	Hypothesi s	Alpha	Sig.	Result
PEOU	H1	0.828	0.00 0	Accepte d
PU	H2	0.774	0.00 0	Accepte d

Table 1 Summary

Each of items were subjected to Cronbach's Alpha test which is based on the previous results, all of the items are reliable. Through the multiple regression analysis, this research find that there is a positive association between perceived ease of use and perceived usefulness with the intention to use of CAS. About the current usage state of CAS in Emirates of Abu Dhabi., there were about the 73.6 % of business already implemented CAS while 26.4% of the business still did not implemented CAS in Emirates of Abu Dhabi. U8 is the most popular type of accounting software used by financial departments. The results also show that there was 42.7% influence of perceived ease of use on the use of CAS. Perceived usefulness confirms 55.4% influence on the use of CAS. The combination of perceived ease of use and perceived usefulness have 59.5% influence on

the use of CAS.

ANALYSIS

Descriptive analysis

In this study, the design of the questionnaire in the Section C created alignment with the study variables. More specifically, there are 16 survey questions in Section C. Before the descriptive analysis, the researcher first run the dimension analysis in SPSS. Based on the dimension analysis, dependent variable (use of CAS) and the independent variables (perceived ease of use and perceived usefulness) were extracted. Table 1 summaries the statistics. The mean score for perceived ease of use is 5.3788, which have the highest score with the standard of 0.71668. It indicates that the greater the difference between the variable values, the greater the divergence trend of the "center value" from the equilibrium compare with other variables. The average score

of perceived usefulness and intention to use is 5.6129 and 5.7413, with the standard deviation

of 0.66455 and 0.65494 respectively.

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Perceived Ease of Use	201	2.71	6.57	5.3788	.71668
Perceived Usefulness	201	3.60	7.00	5.6129	.66455
Intention to Use	201	3.75	7.00	5.7413	.65497

Table 2 Descriptive Statistics

Multiple Regression Analysis

Multivariate regression analysis refers to the method of predicting the prediction model by establishing the correlation between two or more independent variables and one dependent variable according to Cohen, West and Aiken (2013). The objective of the test was to decide whether there was a linear relationship between the independent variables (perceived ease of use and perceived usefulness) and the dependent

variable (intent to usage of CAS). In this study, the design of the questionnaire in the section C created alignment with the study variables. More specifically, the question C1 to C7 is the first TAM variable, perceived ease of use. The second TAM variable is perceived to give insights into the usefulness alignment with the question C8 to C12. Question C13 to C16 is the dependent variable use of CAS.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.771a	.595	.591	.41894	.595	145.423	2	198	.000	2.167

Table 3

Model Summary

Table 2 shows the model summary, R squared value of 0.595 describe that this two variables in the regression model can explain 59.5% variation in intent to adopt CAS. There is a significant relationship as displayed by F-value. The Durbin-Watson Value used to check

whether there is autocorrelation in the residual, if the value is within the acceptable range of 1.5 to 2.5, which indicates there is no autocorrelation problem (Souza & Junqueira, 2005). In this study, the Durbin-Watson Value 2.167 is within the acceptable range.

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	51.046	2	25.523	145.423	.000b
Residual	34.751	198	.176		
Total	85.797	200			

Table 4 ANOVA

The ANOVA is the variance analysis, variance analysis is a significant test for the difference of the mean of two or more samples according to Mark, Lipsey and Wilson (2001). The variance analysis's null hypotheses illustrated all of the independent variables don't have the significantly influence for dependent variable. Based on this null hypothesis, F value is 145.423 corresponding value is 0.000 (less than 0.05). It means that all of independent variables

don't have the significantly effect on dependent variable, this means the probability of such an event is zero. So, the null hypothesis is rejected. Accept there are at least one independent variables has a significant effect on the dependent variable. It means that perceived ease of use and perceived usefulness were good forecasters for use of computerized accounting systems.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.303	.262		4.973	.000		
PEOU	.253	.056	.276	4.495	.000	.541	1.850
PU	.549	.061	.557	9.050	.000	.541	1.850

Table 5 Coefficients

As shown in the Table 4 above, it can see clearly that T test corresponding value is 0.000 (less than 0.05). It means that perceived usefulness and perceived ease of use have the significantly effect on the intent to adopt CAS. About the collinearity statistics the value of VIF 1.850 less than 10, it means that there is no collinearity between the

independent variables. The researcher use the standardized coefficients to estimate regression model and the following formula has been formulated:

Use of CAS = 1.303 + (0.276 Perceived ease of use + 0.557 Perceived usefulness) + ϵ .

		USE	PEOU	PU
Pearson	USE	1.000	.654	.744
	PEOU	.654	1.000	.678

Correlation	PU	.744	.678	1.000
Sig. (1-tailed)	USE	.	.000	.000
	PEOU	.000	.	.000
	PU	.000	.000	.
N	USE	201	201	201
	PEOU	201	201	201
	PU	201	201	201

Table 6 Correlations

Before the Pearson test has been conducted, we should make sure there is a significant correlation here. The null hypotheses illustrated all the independent variables don't have the significantly correlation effect on the dependent variable. Based on the null hypotheses, we can see the null hypotheses this event the probability of occurrence is zero. From the Pearson value, all of the Pearson value are positive. It means that the independent variable have the positive correlation for the dependent variable.

CONTRIBUTIONS

Overall, this research gives us a better understanding of the issue of the usage of CAS by financial department of Emirates of Abu Dhabi. Meanwhile, the factors of perceived ease of use and perceived usefulness have a significant influence on the usage of CAS. This finding provides academicians and managers who are working in Abu Dhabi financial department much stronger basis than perception for recommending the wisdom of applying CAS. From this point, the business owners could also get the insights of the meaningful of CAS. Compare with the manual accounting, computerized accounting can save lots of time and improve the accuracy of accounting. Most of the previous studies were undertaken outside of Abu Dhabi such as United States, Sri Lanka, Nigeria, and Malaysia. This study try to form the perspective of the financial department of Emirates of Abu Dhabi. Encouraging financial department in Abu Dhabi.to change their accounting systems.

There are number of limitations in the process of this study. The first limitation is about the sample size. The total object invited to participate in this survey was 400. However, 221 questionnaires were returned and only 201

were used for further analysis. The respondent rate is just 55.25%. Although the number of questionnaires return is enough to do the analysis, however, compare to the number of populations in Abu Dhabi it is relatively small. Secondly, the collection of data was retrieved from the sample of financial department only and not from the non-financial businesses. Future research could expand the study into medium and large businesses. Thirdly, this research use the online survey. This approach just can acquire a situation or an event at a given time. Future study can use other research approach, for example observations, experiments or case study. This approach can give us a more detailed explanation on the adoption of CAS.

RECOMMENDATION

The first recommendation for this research can be improved by conducting the other factors that have effect on the adoption of CAS that describe the factors of performance expectancy and social conditions. Additional factors to some extent can improve the accuracy of the findings. Secondly, a larger sample should also be covered not just focus on the selected city of Abu Dhabi. This selected city to some extent cannot totally reflect on the whole pictures of Abu Dhabi. In the future studies, the researcher should enlarge the sample size. Thirdly, this study just use online survey to collect data. Another research approach should also be explored. Such as the case study research, this approach can give us a more detailed explanation on the adoption of CAS in financial department.

CONCLUSION

The findings of the research proposed that perceived ease of use and perceived usefulness have a positive influence on the intent to adopt CAS. The financial department in Abu Dhabi should try to acquire the CAS capabilities that will improve their business performance. Since the 1996, the Ministry of Finance issued the Standardization of Computerized Accounting to promote the usage of computerized accounting among businesses in Abu Dhabi. Until now there are about 73.6 % of business already implemented CAS. But still have 26.4% business don't have implemented CAS in financial department of Emirates of Abu Dhabi, compared with manual accounting, the computerized accounting promotes more benefits that can enhance the effectiveness and the efficiency to record the accounting transaction and produce the accounting reports. So for those companies that have not yet used CAS, they should try to use the CAS in their business operations. CAS with the emergence of electronic computers, will also be with the development of computer technology to gradually improvement.

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