Adoption of Accounting Information Systems in an Organization in South Africa

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ABSTRACT
A number of beneficial changes were made, including the implementation of major new business systems replacing the old accounting systems. This study has been designed to achieve the objective of assessing the level of perception of three factors such, investigation of the social factors influencing the use of accounting information systems, investigation of the organizational factors influencing the use of AIS, and determining the extent to which AIS is used by accounting firm to achieve their intended purposes in South Africa. To attain this, a survey of 150 questionnaires was sent out and 104 were returned. The paired sample T-test in SPSS was used to determine the statistical significance between the social factors and organizational factors and other variables. Based on the result of the statistical analysis, it can be deduced that the use of AIS is relatively accepted within accounting firm, this is as a result of the ‘change’ that comes with the use of such application. The study has a lot of implications on creation of usage frameworks and the improvement of economy of South Africa.

Keywords: information communication technology; professional practice; in an accounting organization in South Africa

1. INTRODUCTION
The importance of AIS in the economy of a nation has been recognized worldwide, especially in the contribution to the economic management of South Africa, where the contribution of AIS towards growth, job creation and social progress is highly valued. The role played by accounting firms has been enhanced by the development of AIS, which has contributed to the professional values added to these organisations [1]. In fact, automated AIS employed by software experts to process accounting information systems with a good support of financial statements have reduced the human error factor, compared to non-automated systems [2]. AIS also provide information on actual budgets of the organisation that will help the company’s management to plan and control business operations but an appropriate framework that determine the usage and impact of AIS is yet to be determined.

Good management of resources and better control of costs, budgeting and forecasting encourage the wellbeing of AIS to continually generate profits. AIS played a crucial role that contributed to value-added aspects by providing internally-generated input from financial statements. [3]believed that viable strategic plans must have a basis in the history of the organisation, the current assets and capabilities of the organisation, and the trends in the operation of the organization.

1.1 Information Systems in General
An information system is an organized means of collecting, entering and processing data and storing, managing, controlling and reporting information so that an organisation can achieve its objectives and goals [3]. This definition of information systems shows that an information system has the following components;
Goals and Objectives – an information system is designed to accomplish more goals and objectives. For example, an information system was designed to collect and process data about employees to help the manager prepare payroll reports. Inputs - Data must be entered into the information system before it is processed, as data are the facts that are being collected and processed by the information systems. Data are meaningless and useless if they are not processed, therefore they must be processed and transformed into a meaningful, organized and useful form that is called information. Output - Output is the meaningful and useful information produced by the information systems. For example, the weekly payroll report produced by the information systems is an output.

Data storage - In addition to the external data entry into the information systems, there should be internally-stored data used for processing. Processors - In order to produce useful and meaningful information, data must be processed by companies using computers. Instructions and procedures - An information system produces data by way of the following instruction and procedures. In a computerized information system, software includes procedures and instructions that direct the computer to process the data. Users are people who use the information produced by the system and who interact with the systems. For example, the manager who uses financial statements that are produced by an accounting information system is the user of the information system. Control Measures - In order to make the information system produce correct and error-free information, necessary measures should be taken to protect and control the information system. Thus, any system that includes the above components is known as an information system, source [4].

1.2 Accounting Information System (AIS)
Accounting is the service function that seeks to provide the users with quantitative information. On the other hand, AIS is an information system that is designed to make the accomplishment of accounting functions possible. AIS processes data and transactions to provide users with the information they need to plan, control and operate their businesses [3]. An accounting information system is a computerized system using computers designed to collect data, enter, process, store, and report data and information. The acceptance and improvements in the technology have facilitated an information system which started in the early 1950s when the first business computers become available and is still in progress [5]. Large mainframe computers have been replaced by small and fast personal computers at lower costs. As a result, accounting information systems that were previously performed manually are now performed by computers in most companies [6]. Companies can now capture, process, store and transmit data with the help of computers. Whereas data collection and processing were performed manually in historical systems, on-line collection and processing of data were performed by computerized systems [7]. In manual accounting work, systems were very slow and tedious, which led to errors and mistakes [8]. Fortunately, improvements in technology have enabled companies to collect process and retrieve data quickly. In this case, the function of manual systems that were explained in the preceding section can be explained for computerized systems as follows: source from [8].

Data input function - In manual accounting work, accountants carry out their work through the sourcing of documents and later post all the account entries to the ledger accounts by use of a pen. On the other hand, in computerized AIS, after data are captured, they should be converted into a readable form [7]. In most computerized AIS, source data automation devices that capture data at the time and place of their origin are used. For example, the bar code scanner used in retail stores can record the sale transaction, just as the scanning device reads the code located on the products [9]. In addition, a Master File is used to store data about entities in a database in a computerized AIS. Master files have replaced the subsidiary ledgers that are used in manual systems. For example, records in an account receivable Master File include Customer Names, Customer Account Numbers, Addresses and Balance due.

Master files are frequently updated automatically as transactions are taking place. For example, as sales are made or receivables are collected, accounts receivable master files are changed. In addition to the accounts receivable master file, other master files are kept for all other balance sheets and income statement items such as accounts payable, fixed assets and expenses [5]. Data processing – In computerized systems, records are updated by using primary keys that uniquely identify each record. For example, when a sales transaction takes place, the relevant customer file should be updated, in order to find the customer’s master file. Customer account numbers can be used as the primary key, because every customer has a unique customer account. In other words, it is not possible for two or more customers to have a common customer account number.

1.3 How AIS Updates a Customer’s File
As seen above, when a credit sale is made to a customer, the computer searches for the relevant customer in the accounts receivable file via the customer’s account number, thereby ensuring that it will not go to the wrong customer, because every customer has his or her own unique account number. When the desired customer is found, the amount in the current balance column is updated automatically, [3]. Information output - After the data are entered into the computer output process, information output is produced to
meet the needs of the users. Information is presented in three forms: a document, a report and a response to a query. Documents are records of transactions a company has in data such as invoices [6]. This document can be printed out using printers and, in addition, they can be stored as electronic images in the computer database. Today, electronic communication systems enable companies to transmit financial reports to the users electronically; this, of course, eliminates paperwork and reduces costs. In a manual accounting system, transactions are first recorded in a journal and then they are posted to a necessary ledger account [10]. At the end of each accounting period, financial statements are prepared by using the ending balance sheets and ledger accounts. In a computerized AIS, all the information is gathered in relation to tables, in which case financial statements can be prepared at any time by entering the necessary command into the computer [11].

1.4 Software Tools in the Accounting Information Systems

Accountants must be familiar with the software tools because they help the user perform the accounting functions more effectively and efficiently [7]. **Accounting software** - The software contains the basics of accounting functions such as input, processing and output [12]. There are two classifications of accounting software: low-end and high-end. The low-end is all-in-one software, which means that all of the functions of the accounting system are performed within different software. Therefore, low-end software is used for a small company. On the other hand, in high-end software, each accounting function comes in a separate module. Each module checks for data correctness, processes it, updates all relevant accounts and finally produces outputs such as document and reports [5].

**Income tax** – The tax laws are frequently changing, which makes it exceedingly tedious to deal with. Therefore, manual tax preparation is becoming more and more difficult and time-consuming. Fortunately, tax preparation software is currently available for companies. Therefore, instead of processing tax manually, the companies can just use computers and software to perform the functions. As a result of this, manual tax is tedious and complex to calculate, while a computer with the use of software prepares the taxations in a correct and meaningful way in a very short period of time. **Audit** - IT has also influenced computerization in the auditing profession: if auditors perform the function manually, it takes time to detect the audits, mistakes and errors in the final computing. However, audit software packages are currently available for the auditing profession [11]. For example, trial balance software enables auditors to input the work in the trial balance correctly, handle all types of adjusting entries, and automatically compute the adjusted trial balance. In addition, a software package can access the customer’s file, select a statistical sample of the accounts, and print a working paper sheet. Auditors are able to use personal computers to reduce their costs significantly.

**Word processing** - Word processing is computer-assisted creation, editing, correcting, manipulation, storage and printing of textual data [3]. Accountants use word processing software to prepare reports, billings, memos and financial statements. **Graphics software** - Graphics can be prepared using graphics software, so that graphics can be printed on paper or displayed on slides, transparencies and photos. Many auditors and managerial accountants use the graphic software to graph the data in financial statements and reports. **Electronic data interchange (EDI)** - Electronic data interchange enables companies to communicate with each other electronically. Therefore, EDI enables companies to exchange documents with each other. For example, a computerized network enables the purchaser and the supplier to exchange purchase orders and invoice electronically in the form of images.

**Electronic funds transfer (EFT)** - Companies can now connect to banks through EFT. This system enables companies to make payments and collections electronically. In this case, when a company wants to pay for accounts payable to a supplier, it can do so via EFT [3]. Whenever a company makes a sale; the transaction is immediately charged to the customer’s bank account and simultaneously credited to the company’s account. In addition, all relevant accounts such as accounts receivable and cash are updated immediately by the computerized systems.

2. THEORETICAL FRAMEWORK AND BACKGROUND

A review of the literature on AIS and the advantage of AIS were discussed in the previous study, in order to establish the theoretical frame work of the research model and to derive the hypotheses that can explain accountant behaviour towards the role of AIS in an organisation’s setting. This study have examines some theories in the domain of the information systems environment, and explored social factors and organisational behaviour and the technology acceptance model (TAM) variables. In the past, technology acceptance model (TAM) represents an important theoretical contribution towards the understanding of AIS [13]. The focus on the theory-based model of TAM by [11] explains computer usage behaviour towards the role of accounting information systems.

The goals of TAM also provided an explanation of the determinants of computer acceptance that are generally capable of explaining user behaviour across a broad range of end-user computer technology and user populations. Predicting human behaviour and suggests how users come to accept and use a technology and proposes that when a person is adopting a new technology, a number of factors such as the perceived usefulness, perceived ease of use, attitude towards use and behaviour intention can influence their decision about how and when he or she will use it.
Also [14] implies TAM framework, as a theory from social psychology, explicitly shows the social, cultural, individual and organisational factors that influence the behaviour. Davis developed TAM framework, while under contract to IBM Canada Limited to evaluate the market potential for a variety of the then-emerging PC-based applications in the area of multimedia, image processing, and pen-based computer in order to guide investment in a new development. [13] study of social influence was motivated by his interest in understanding the change brought about in individual attitude by external input, in such as information communicated to easy them. Specifically, his research attempted to understand whether the change in attitude resulting from external stimuli was a temporary superficial change or a more lasting change that became integrated in the person’s value systems.

He suggested that change in attitude and action is produced by social influence. His study employs a theory-based model to investigate and examine the social, individual, organisational and critical success factors that might explain accountants’ behaviour and role of AIS ([15]. These theories are in the AIS domain because they enable researchers to gain a useful insight into the reactions of people towards computer technology and factors affecting their reactions [13]. A brief discussion of each of the TAM variables was presented for this study. Perceived Usefulness: [13] define PU as the user probability that using a specific application system will increase his or her job performance within an organisational context. Perceived Ease of Use: Davis defines PEOU as the degree to which an individual believes that using a particular system would be free of physical and mental effort [16]. While PEOU relates to the assessment of the intrinsic characteristic of IT such as ease of use, ease of learning, flexibility and clarity of IT interface, PU on the other hand is a response to user assessment of the extrinsic, ie. Task-oriented outcome: how IT helps the user achieve task-oriented objectives, such as task efficiency and effectiveness. These two beliefs can create a favorable disposition or intention towards using the AIS.

Behaviour Intention: according to the TRA, an individual behaviour intention (BI) is a function of two basic determinants: one is a personal factor in nature and the other reflects the social influences. The former refers to an individual’s positive or negative evaluation of performing the behaviour. This is termed as attitude towards the behaviour. The latter reflects an individual’s perception of the social pressure put on him or her to perform or not to perform the behaviour in question. These are termed subjective norms. In other words, BI is determined by an individual perception of personal factors such as attitude towards the behaviour and subjective norms, which are the social pressure on the behaviour in question [17].

Attitudes towards use: TAM is based on the TRA attitude paradigm which specifies how the behaviour-relevant component of attitudes can be measured. It distinguishes between belief and attitudes and specifically how external stimuli such as objective features of the attitudes to the object are casually linked to belief, attitudes and behaviour. In TAM, an attitude towards usage is referred to as the evaluative effect of positive or negative feeling of individual in performing a particular behaviour [18].

2.1 The important of TAM in the research study
Since its original development, TAM has been the focus of considerable academic attention ([15]. TAM had received, adapted and extended by numerous researchers. These adaptations have variously explored TAM’s constructs and variables ([16], issue of social influence, the temporal dimension of IT adoption behaviour, the degree of voluntary attitudes in IT adoption and usage ([13], usage self-measurement bias and the case of object-oriented systems development. Furthermore, the theoretical importance of TAM as a determinant of user behaviour is revealed by various kinds of research studies including the adoption of innovations, the cost-benefit paradigm, expectancy theory and self-efficacy theory. An overview of scholar research studies ([19] on IS acceptance and usage suggests that TAM has emerged as one of the most influential models in this stream of research, including e-commerce and the adoption of internet technology.

TAM with its original emphasis on system design characteristics represented an essential theoretical contribution in understanding IS usage and acceptance behavior. For instance, Davis [19] originally examined an email system and file-editor used at the time at IBM Canada and found the PEOU and PU to be significantly correlated with self-reported use of the system. Moreover, evidence of the research community’s growing acceptance of TAM is more or less reflected in the fact that the Institute for Scientific Information’s social science citation index recently listed 335 journal citations since 1999 of the initial research paper published by [19]. More than a decade after its original publication, TAM continues to play a significant role in social science research studies [19]. Nevertheless, TAM has been replicated and tested extensively to provide empirical evidence on the relationship that exists between PU and PEOU. The result of the study has confirmed the validity and reliability of the Davis instrument, and supports its use with different populations of users and different software choices. TAM uses multiple-item scales to operationalize ATU, PU and PEOU in order to measure these constructs more reliably than would be possible with a single-item scale ([19]. The Cronbach Alpha reliability of TAM scales has been found to exceed 0.9 across numerous fields ([19]. In addition, TAM item scales exhibit a high degree of discriminate, convergent and monological validity ([19].
The importance of these psychometric properties and the high proportion of variance in TAM for studying IS adoption is shown by [19]. However, there is potential bias in TAM. One of the major biases is that TAM assumes that when someone forms an intention to act, that the person will be free to act without limitation [19]. However, in the real world, there will be many constraints such as limited ability, time limit and individual freedom to act [19]. TAM with its original emphasis on the system design characteristic does not account for social norms, subconscious habits and facilitating condition of the organizational environment in the adoption and utilization of new IS including AIS.

Further, most of the existing studies on TAM were conducted in North American countries. When TAM is tested in the other countries such as Switzerland and Japan, the results vary on TAM’s predictive power, culture, social norms, habit and facilitation in individual IS, including AIS adoption. [19] had observed that the omission of a subjective norm from TAM represented an important area that needed further research. They had noted that the theoretical basis of TRA makes it difficult to distinguish whether usage behaviour is caused by the influence of the referent on one’s intent or by one’s own attitude. For instance, [16] observed that the subject may want to do what referent: X thinks he or she should do, not because of X’s influence, but because the act is consistent with the subject’s own attitude. [13] not only underscores the importance of social norms that can explain behaviour in the adoption and use of IS in the real world application of TAM, but states that they failed to recognize the importance of habit and other facilitating conditions suggested above to have an important influence on behaviour. [16] encourages future research to consider the role of additional [external variables] within TAM. In other words, his study highlighted the growing importance of developing knowledge from TAM. This study employs TAM variables and incorporates selected variables such as social factors, and organization factors. The theoretical foundation and research model have explained the role of AIS and behaviour towards the adoption AIS.

2.3 Research model and Hypothesis
The technology acceptance model (TAM) was used in this study, for it does predict ability in the role of accounting information systems usage. The relationship between Social factors, Organizational factors, perceived usefulness, (PU), perceived ease of use (PEOU), attitudes towards usage (ATU), behavioral intention (BI) and accounting information systems (AIS). Technology is specified in the TAM adoption and it reflects in the organization structures. Informed by the empirical evidence shown below, is the modified model showing the Social factors, has direct influence in organizational factors. Together with perceived usefulness has direct influence on attitudes towards use, similarly perceived ease of use has direct influence attitude towards use, while behavioral intention is posited to affect (AIS). Empirically evidence was conducted in justifying TAM variables and other factors, the below was conceptualize model that was tested with the prove of hypotheses.

![Figure; A conceptual model for Accounting Information system usage](image-url)
Informed by the theoretical frameworks, the following hypotheses were tested, in order to achieve the aim and objectives of this work:

**Hypothesis 1:**

\[ H_1: \text{There is a positive relationship between social factors and organisational factors in the use of AIS} \]

\[ H_0: \text{There is no positive relationship between social factors and organisational factors} \]

Organization factors consider the increase the level of commitment of the end-user by educating.

- Organization factors influence the way of capturing, processing, storing, and distributing information in usage of AIS
- Organization factors consider the training sufficient communication and employee relation in adoption AIS
- Organization Factor influence efficient control to ensure data quality.

**Hypothesis 2:**

\[ H_1: \text{There is a positive influence between social factors and perceived usefulness of AIS} \]

\[ H_0: \text{There is no positive influence between social factors and perceived usefulness} \]

- Social Factor influence change about individual attitude in usage of AIS
- Social Factor consider the process that determine the individual commitment in usage of AIS
- Social Factors influence AIS and they are compliance, identification and internalization
- Social Factors as Norms, roles and Values at society can influence an individual in Usage of AIS.
- It shown that Social factors have an indirect influence on behaviour by mean of PU, PEOU and ATU

**Hypothesis 3:**

\[ H_1: \text{There is a positive relationship between organisational factors and perceived ease of use of AIS} \]

\[ H_0: \text{There is no positive relationship between organisational factor and perceived ease of use AIS} \]

- Perceived ease of use ensure that there would be no error or omission in usage of AIS
- Using AIS in turn is influence by perceived ease of use

3. **METHODOLOGY OF THE STUDY**

**Sample size**

A total 150 respondents have been surveyed from different types of financial institution on random sampling. 140 employees are majorities, who familiar with use of AIS. They engaging in using AIS and this have make AIS to played a vital role in their industry.

**Data collection**

The study is mainly based on primary data. A structured survey questionnaire has been used to carry out the research. While the user of (AIS) were interested, and fully participated to filling the questionnaire provided.

**Unit of analysis**

Unit of analysis was conducted and targeted a set of people in an organization, mainly usage of AIS software, and accountants.

**Data analysis**

Data have been analyzed by using Statistical Package for the Social Science (SPSS) was used to perform correlation on the result from the questionnaire. The correlation analyses were tailored towards achieving the set objectives.
Result
The descriptive statistics of the Social factors, organisational factors, and TAM variables are shown in the table.

Table 1: Summary of Descriptive analysis Correlation

<table>
<thead>
<tr>
<th>Factors</th>
<th>PU</th>
<th>PEOU</th>
<th>ATU</th>
<th>IN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization</td>
<td>1.000</td>
<td>.589*</td>
<td>.464*</td>
<td>.291*</td>
</tr>
<tr>
<td>Factors</td>
<td>.000</td>
<td>1.000</td>
<td>.381*</td>
<td>.382*</td>
</tr>
<tr>
<td>Social Factors</td>
<td>.000</td>
<td>104</td>
<td>104</td>
<td>104</td>
</tr>
<tr>
<td>Factors</td>
<td>.464*</td>
<td>1.000</td>
<td>.113</td>
<td>.255</td>
</tr>
<tr>
<td>Intention of Use</td>
<td>.291*</td>
<td>.382*</td>
<td>1.000</td>
<td>104</td>
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<td></td>
<td>.003</td>
<td>.000</td>
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</table>

**. Correlation is significant at the 0.01 level (2-tailed).

The above table 1: indicate TAM construct has determine the role of AIS, shows correlation between the organisational factors, social factors and intention of use of AIS, the correlation coefficient indicates a positive trend of 0.589, while determine 0.464 in Social Factors which is significant at the 0.01 level at 2-tailed. A positive relationship also exists based on the result and framework. Between the organisational factors and the intention of use of AIS with correlation coefficient of 0.291 in, significant at 0.03 levels at 2-tailed. In addition, correlation coefficients of 0.382 in which indicate a positive relationship, also exist between the social factors and the intention to use AIS, significant at 0.01 level of 2-tailed test. Therefore implies that there is a strong relationship in TAM variables to easily adopted (AIS). This indicates that between the social factors and the organisational factors there is a co- orderly relationship that leads to intention to use AIS.
### Table 2: Correlation Analysis between Social factors and Organisational factors

<table>
<thead>
<tr>
<th>Factors</th>
<th>Organizational Factors</th>
<th>Social Factors</th>
<th>Correlation Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organisational factors</td>
<td>1.000</td>
<td>.589**</td>
<td>.464**</td>
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<td>.589**</td>
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<td>Social Factors</td>
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<td>104</td>
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<td>104</td>
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<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td>.000</td>
<td>.000</td>
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</table>

**Correlation is significant at the 0.01 level (2-tailed).**

As shown in table 2, the result of the correlation analysis indicate that there is a positive relationship between organisational factors and social factors with a correlation coefficient of 0.589 and 0.464, indicating a positive relationship between organisational factors and general consideration of the use of AIS in the organization. This is significant at 0.01 level of 2 tailed analyses.

### Table 3: Correlation Co-efficient

<table>
<thead>
<tr>
<th>Correlation Co-efficient</th>
<th>Co-efficient</th>
<th>Intention of use</th>
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<tbody>
<tr>
<td>Sig. (2-tailed)</td>
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<td>Social Factors</td>
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<td>104</td>
<td>.133</td>
</tr>
<tr>
<td>Intention of use</td>
<td>.382**</td>
<td>1.000</td>
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<tr>
<td>Sig (2-tailed)</td>
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</table>
As shown in table 3, the figure consistent with factors, showing Social factors demonstrated a significant influence on Intention of use with (.381) similarly; Intention of use demonstrated a significant influence on Social influence with (.382). A correlation of the two factors shows significant at the.000 level and while the coefficient support the level of 104. In summary, the respondents were mostly female between the ages of 18 to 25 years, their highest educational level was a diploma and their current position in the organisation they work for is account manager. The quantitative analysis conducted revealed that the majority of the respondent have been privileged to personally use the computer for about 1 to 4 years, during which their use of AIS was considered to be equivalent to their use of computers and they have been aware of AIS ever since.

They make use of AIS more than four times a month on average. The respondents have used two different types of AIS packages/Software. According to the perceived usefulness of AIS, the majority of the respondents strongly agreed that their use of AIS would improve how their data is kept, facilitate the growth of their organisation, enable them to process accounting work quickly, improve the process of publishing work and that overall AIS was very useful. The respondents also strongly agreed that AIS was easy to use, as it was easy to learn to operate the system. It was equally easy to operate AIS within the work schedule, it made work easy and it was also capable of making the publication of accounting work easy. Teaming the different aspects of AIS together was equally strongly agreed to be easy and, finally, their interaction with AIS was clear and understandable. Considering the facilitating condition of the respondents, the entire group of respondents had undergone a training section at some point in time concerning the usage of AIS. They were trained within five or more days and the majority of them agreed that the AIS training they received was satisfactory in terms of its quality.

A larger percentage of the respondents agreed that they were satisfied with the duration of their training on AIS. Most of the respondents agreed they were also satisfied with the pace of the training and the competence of their trainers. A little above average of the respondents can operate AIS with confidence. According to the majority of the respondents it could be concluded that AIS is always available, reliable and effective, thus there was a strong agreement to this effect. AIS was agreed upon to be flexible and also easy to use, but on the overall satisfaction rate, 50% agreed to this. There is a strong agreement that information required from AIS is always reliable. It was also agreed that the information required from AIS has been found to be accurate, timely, precise, adequate and meaningful. From the information extracted from the 104 respondents, they strongly agreed that they usually get help from IT support personnel in the organisation when difficulties are encountered during the usage of AIS.

Aside from this, help can also be assessed easily from the Institute of Chartered Accountants, the AIS manual and from colleagues. The support services provided by AIS head office staff were agreed to be always adequate, relevant, provided within an acceptable time frame, provided with a positive attitude and overall was regarded as satisfactory. Considering the organisational factors, it was agreed that the encouragement of AIS usage comes from the support from circuit office, availability of computers in the organisation, follow-ups made after the implementation of the system, encouragement from the head office and finally commitment from the Institute of Chartered Accountants supporting AIS. Socially, respondents agreed that their use of AIS had been influenced by their colleagues, circuit office officials, head of department, accountant, head office management, head office AIS staff and subordinates. The use of AIS was generally agreed upon by the organisation of the respondents to be productive, rational, efficient and effective. There arose a strong agreement that AIS’S introduction was aimed at centralizing the control by the Institute of Chartered Accountants. It was agreed that its introduction improves organisational administration, the work of accountants, the administrative and management skills of organisation personnel and equally so makes the work of organisation personnel easier.

4. CONCLUSION

From the results of the statistical analysis, it can be deduced that the use of AIS is relatively accepted within accounting firms, which is largely as a result of the ‘change’ that comes with the use of such application. The use of AIS which is a computer-based application brings a new trend of change from the conventional way of accounting to a computerized way which most people are not prepared for or find very difficult to adapt to. It is seen that its usage is majorly influenced by the institution. It was also found out that the majorities of recent users are within the diploma level of education and have minimal experience with the use of computers. This therefore creates a level of difficulty for effective usage of the applications available. The use of AIS is seen to have improved the productivity and delivery of the users’ work, although this was not quantified in this study. In addition, this study found out that all three factors influencing the AIS process were found to have a direct effect on attitude, although no direct effect of this process on behavioral intentions were observed. Hence, this emphasis on innovation adoption and diffusion initiatives should be focused on developing user attitudes that are conducive to effective utilization and acceptance behaviour.
5. RECOMMENDATION

For proper and effective usage of AIS, there must be an increased awareness of the usage and of AIS to facilitate its wide adoption. Therefore, higher levels of formal education should be encouraged, alongside workshops, training and re-training of users for adequate improvement. In addition, further studies should be conducted to quantify the impact of AIS on accounting firms, in order to be able to establish its full potential.

REFERENCE