THE ADOPTION OF ACCOUNTING INFORMATION SYSTEM AMONG PUBLIC ACCOUNTANT IN TRIPOLI OF LIBYA

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THE ADOPTION OF ACCOUNTING INFORMATION SYSTEM AMONG PUBLIC ACCOUNTANT IN TRIPOLI OF LIBYA

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Declaration

I declare that all the work described in this dissertation was undertaken by myself (unless otherwise acknowledged in the text) and that none of the work has been previously submitted for any academic degree. All sources of quoted information have been acknowledged through references.

KHALIL MESBAH ABDULJALIL
4 November 2009

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Abstract

The main objectives of this study are to investigate there is relationship between perceived usefulness, ease of use and AIS adoption. AIS based on the usefulness and ease of use is the measurement of the technology acceptance. Furthermore, the terms of the likely behavioral and performance changes of technology acceptance are expected to occur through performance applications to business functions of public sector organization in Tripoli of Libya. These changes should be measure through the level of acceptance of technology. At the end, this study has conclusively found answer to all research questions and research objectives and found evident to the hypothesis formulated. The research confirmed the relationship between perceived usefulness and ease of use contribute were positively related to AIS adoption among public sector organization. It provides estimates of the research model and suggests which components of the adoption item will get more successful in AIS adoption. The research models are being pursued in the adoption of technology performance to succeed. The implementation of the examination of AIS adoption presents an opportunity for a performing government to look at its existing programs, services, and processes. Once appropriate metrics have been identified, data collection and tracking processes are put in place, the bank can begin to adjust its practices and evaluate its technology performance over time. A continuous feedback loop is formed, in which the government can use measurement information to re-align initiatives as needed.

Keyword : AIS Adoption, Perceived Usefulness, Perceived Ease of Use.

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INTRODUCTION

1.1 Background of the Study

After a period of economic stagnation in the 1990s, development prospects in Libya have now considerably improved. Following the suspension of United Nations sanctions in 1999, the country has begun to benefit from resumed economic growth and a rise in foreign investment. Nonetheless, important development challenges remain. The renewed growth of the Libyan economy following the suspension of United Nations sanctions presents a valuable opportunity to influence positively Libya's development planning and management capacities. Economic diversification is an important need for development in Libya. However, growth in two areas of recognized potential has been disappointing. Accounting information system has been held back by a lack of accountant services, skills and capacity. Meanwhile development of accounting resources has been below the sectors' true potential, due in part to a lack of information and accurate planning.

Libya is the fifteenth biggest oil producer in the world with total proven oil reserves of 39 billion barrels according to Libyan officials, albeit a speculative figure which according to some geologists should be divided by two. However Libya retains an excellent potential for more oil discoveries, and only around 25% of Libya's area is covered by oil agreements. 35 IOCs are at present operating in Libya. Libyan oil production in 2007 reached 1.9 million bbl/d and the objective is 3 million bbl/d by

2015. Libya is hoping to double recoverable reserves from fields that require enhanced recovery. However a shortage of engineers and project managers as well as rising costs of drilling could slow down the rise as far as the production of oil is concerned.

The driving force of the Libyan economy is the Oil & Gas Industry, which accounts for around 90% of all of Libya's export revenues and accounts for 70% of GDP. The business in this sector goes through either the International Oil Companies (IOC's) or the National Oil Corporation (NOC). Libya is essentially a centralised economy, although the private sector is growing rapidly in some area. Libya is an opaque society; getting basic knowledge is a challenge. However, things are changing for the positive. The country is encouraging private retail establishments and private house building. Yet most business opportunities remain dependent on the state budget for support. The State budget is disbursed through local municipal authorities (Shahabiya) of which there are 33 around the country. Businesses are directly or indirectly affected by the budget and the implementation information technology in the daily of business and services.

Furthermore, the advent of the personal computer and the Internet in Libya has inevitably changed the way we live. These technologies, as well as others, have altered the method in which people work, communicate, shop, and even learn. The implementation of Accounting Information system, a form of education traditionally associated with correspondence courses, has benefited changed greatly from to the new technological devices of the 21st century (Davis, 1989). Today, communication tools such as e-mail, satellite connections, and video conferencing software have provided

educators with the tools to provide synchronous as well as asynchronous communication for user (Davis and Bostrom, 1993).

By the mid-1990s most college had significant IT provision, largely as a result of government funding through a variety of grants made available Accounting Information System. Wider availability of computer in college provided the opportunity for in-house software development by individual or organization who possessed a growing knowledge of computer programming and some foresight in its potential application in the organization (Mathieson, 1991). Many company started to implement computer-based account record keeping system that provided analysis tools and information on routine matters as examination business results and finance. In time, the need for data transfer between colleagues.

Acceptance behavior is posited to be influenced by a variety of factors, including individual differences, social influences, beliefs and attitudes, situational influences, and managerial interventions. Managerial interventions and individual differences, in turn, are hypothesized to have an effect on beliefs and attitudes (Davis, 1989). Several competing theoretical approaches have been used to investigate the determinants of acceptance and use of new information technology (Venkatesh et al., 2003). One of the most important lines of study in this area focuses on the determinants of individual acceptance of new technologies by using behavioral intention (intention to adopt a new technology) or behavior itself (actual adoption of a new technology) as dependent variables (Davis, 1989; Taylor and Todd, 1995).

The purpose of this research is to pursue batter measures for predicting and explaining the adoption of accounting information system among public accountant in the government agencies in Tripoli of Libya. The investigation focuses on two theoretical constructs, perceived usefulness and perceived ease of use, which are theorized to be fundamental determinants of system use. Definitions for these constructs are formulated and the theoretical rationale for their hypothesized influence on system of use.

1.2 Problem Statement

The 1990s witnessed a marked shift in the distribution channels of banking services towards self-servicing alternatives. Pressured by rising costs, ever more demanding customers, and the need to preserve profitability while standing out from the competition, banks found themselves forced to invest in new customer service channels such as accounting information system. Recent literature on accounting in the AIS shows that several scholars have investigated the adoption of the system. However, the utilization of several theoretical models combined with a broad variety of data collection and analysis tools makes a comparison difficult between distinct studies and consolidation of their respective results.

Behavioral intention in AIS adoption is defined as a function of both attitudes toward a behavior and subjective norms toward that behavior, which has been found to predict actual behavior of and individual (Ajzen, 1985; Ajzen, 1991). The best predictor of behavior is intention. Intention is the cognitive representation of a person's readiness to perform a given behavior, and it is considered to be the immediate antecedent of

behavior. This intention is determined by three things: their attitude toward the specific behavior, their subjective norms and their perceived behavioral control. Attitude toward a behavior is the degree to which performance of the behavior is positively or negatively valued. Whereas the subjective norm is the perceived social pressure to engage or not to engage in a behavior and finally the perceived behavioral control refers to people's perceptions of their ability to perform a given behavior. (Ajzen, 1985; Ajzen ,1991; Eagly, A. H., & Chaiken, S., 1993). The acceptance of individual to the system is the critical factor to implement the hardware and software in the dynamic environment.

Furthermore, knowledge regarding the variables determining the success and impact implementation of computer-assisted accounting information system (Mathieson, 1991). Since an accepted theoretical framework is missing, likely relevant factors have been identified by means of literature research in field of educational innovation, business administration and computer science. In that literature the following factors are frequently mentioned as influencing the outcomes of educational and other innovation processes:

1. Features of the innovation contents
2. Features of the innovating unit; and
3. The innovation strategy used

These three factors were also considered to be important for studying the introduction, use and effects of accounting information system (Mathieson, 1991). The first factor, in the case of AIS, refers to the features and qualities of the software. The outcomes of

implementing AIS are also supposed to be dependent on the second factors, the characteristics of the innovating units which, in the case of AIS, refers to college implementing AIS; as well as of the strategy used for implementing AIS (factor 3). In addition, following Bjorn-Andersen et al (1986) and Mayntz (1984) it was assumed that the impact of AIS is also influenced by the strategy used for its design.

However, this factor has not been included in this research as AIS is a standard system design for government agencies. This research is based on Theory of acceptance level (TAM) by Davis (1990) and has two key objectives – to propose a method that lends itself to studying adoption of new technologies and test it to find out the factors that influence adoption of technology acceptance among public accountant in government agencies in Tripoli of Libya.

1.3 Research Questions

A fundamental research problem that this study seeks to investigate is, whether? Therefore, this study intends to answer the following questions:

1. Somehow the influence of perceived ease to the adoption of accounting information system?
2. Somehow the influence of perceived usefulness to the adoption of accounting information system?
3. Somehow the influence of perceived ease of use, perceived usefulness and mediating effect of intention to use on AIS Adoption?

1.4 Research Objectives

1. To examine the influence of perceived ease to the adoption of accounting information system.
2. To examine the influence of perceived usefulness to the adoption of accounting information system.
3. To determine the influence of perceived ease of use, perceived usefulness to the adoption of accounting information system and mediating effect of intention to use on AIS Adoption?

1.5 Significance of the Study

Using the theory acceptance model as its basis, this study is to identify the relationships among perceived usefulness, perceived ease of use and computerized implementation. Furthermore, for body of knowledge, this study will present the clear description of technology adoption such as accounting software and internet among public accountant.

The significance of this research also to apply the TAM in the context of computerized acceptance to the management information system in the government sector in Tripoli of Libya. This study proposes the usefulness and ease of use as the construct to enhance the understanding of an individual's acceptance behavior of ICT in the public sector context. Technology acceptance model plays an important role in the computerized management information system.

This study is also designed to provide the benefit for accountant practitioners, especially for public sector industry. For accountant practitioners, the aim is to offer a holistic and in-depth overview of how customer forms, experience and exploit their satisfaction towards financial services that offered by government agencies in Tripoli of Libya.

1.6 Scope of the Research

Public Accountant in Government Agencies in Tripoli of Libya selected as object in the adoption to the accounting information system. This study had determined the adoption of accounting information system using perceived usefulness and perceived ease of use as predictors in the model. The mediating effect of intention to use was examined to confirm the improvement of AIS on the relationship between perceived usefulness and perceived ease of use.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

There is a severe need for the government agencies to understand the accountability and standardize measure for financial comparison across corporations continues today. However, there is a growing sense that these financial performance indicators, used alone, fail to capture many of the critical factors for external accountability, and are to limited value for addressing internal management needs (Brancato, 1995; Hexter, 1997).

The general purpose of this study was to find out whether a relationship between perceived usefulness, perceived ease of use and implementation computerized management information system. The concept of technology acceptance model as underpinning theory in this study would discuss in detail.

2.2 Underpinning Theory to the Model

2.2.1 Theory of Planned Behavior

A social psychology model frequently used to explain a variety of behavioral intentions is the Theory of Planned Behavior (TPB; Ajzen, 1985, 1991). The TPB is an extension of the theory of reasoned action (TRA; Fishbein and Ajzen 1975), and the TRA is an improvement over Theory of Information Integration (TII; Norman Anderson 1971). The TPB extended the TRA by the addition of Perceived Behavioral Control (PBC)

because the TRA has difficulty explaining behaviors over which one does not have volitional control.

The TPB model proposes that intention to perform a behavior is the immediate antecedent of that behavior (Courneya, Bobick and Schinke 1999; Ajzen 2002). Whereas intention, in turn, is determined by three conceptually independent variables labeled ***attitude***, ***subjective norms*** and ***perceived behavioral control (PBC).*** TPB has successfully been used in previous studies to control undesirable behaviours, indicating good correlations between behaviour and planned behavioural control.

According to TPB, an individual's performance of a certain behavior is determined by his or her intent to perform that behavior. Intent is itself informed by attitudes toward the behavior, subjective norms about engaging in the behavior, and perceptions about whether the individual will be able to successfully engage in the target behavior. According to Azjen (1985), an attitude toward a behavior is a positive or negative evaluation of performing that behavior. Furthermore, attitudes are informed by beliefs, norms are informed by normative beliefs and motivation to comply, and perceived behavioral control is informed by beliefs about the individual's possession of the opportunities and resources needed to engage in the behavior (Azjen, 1991). Azjen compares perceived behavioral control to Bandura's concept of perceived self-efficacy (Bandura, 1997). TPB also includes a direct link between perceived behavioral control and behavioral achievement.

The present research drew upon one of the most established social psychology theories about the way in which perceptions influence actions, the **Theory of Planned Behavior** (TPB, Ajzen 1988, 1991). TPB has been widely applied to aid the understanding of a variety of health-related behaviors successfully. In this study of consumers' perceptions towards purchase behavior, the TPB provides a systematic and comprehensive framework which allows the assessment of personal, social and psychological factors. The main purpose of this study is to analyze psychosocial predictors that affect consumer purchase behavior and decision making and to test whether the TPB model is applicable to be used in oil company context alongside the TPB constructs.

Given two individuals with the same level of intention to engage in a behavior, the one with more confidence in his or her abilities is more likely to succeed than the one who has doubts (Azjen, 1991). As a general theory, TPB does not specify the particular beliefs that are associated with any particular behavior, so determining those beliefs is left up to the researcher.

The attitude-behavior relationship has been a popular topic in a variety of fields of study and research over the past 30 years. In psychology, this relationship has been studied to better understand what influences our actions and to learn more of how the brain works. In the business world also, to learn to better persuade consumers and learn what campaigns will result in a positive attitude toward a product or service. There are three main models form the backbone of studies concerning Attitude-Behavior

Relationships in academia. They are Norman Anderson's Theory of Information Integrated, proposed in 1971, Ajzen and Fishbein's Theory of Reasoned Action and Planned Behavior, publish in 1980 and 1991 as shown in Figure 1. At first glance, the three models seem similar, but further exploration shows that the main premises of these models differ greatly. Besides research done in testing these two models there has been a large amount of time donated to other aspects of the attitude behavior relationship.

A variety of consumer behavior theories derived from the social sciences: psychology, sociology, social psychology or economics have been put forward over the years (Kalafatis, Pollard, East and Tsogas 1999). Many researchers have suggested the intention models from social psychology can explain the behavior as well as behavioral intentions of individual (e.g. Ajzen and Driver 1992a; Bamberg, Ajzen and Schmidt 2003). A social psychology model frequently used to explain a variety of behavioral intentions is the Theory of Planned Behavior (TPB; Ajzen, 1985, 1991).

The TPB (shown in Figure 2) is an extension of the theory of reasoned action (TRA; Fishbein and Ajzen 1975), and the TRA is an improvement over Theory of Information Integration (TII; Norman Anderson 1971). The TPB extended the TRA by the addition of Perceived Behavioral Control (PBC) because the TRA has difficulty explaining behaviors over which one does not have volitional control. The TPB model proposes that intention to perform a behavior is the immediate antecedent of that behavior (Courneya, Bobick and Schinke 1999; Ajzen 2002). Whereas intention, in turn, is determined by three conceptually independent variables labeled ***attitude***, ***subjective norms*** and ***perceived behavioral control (PBC).***

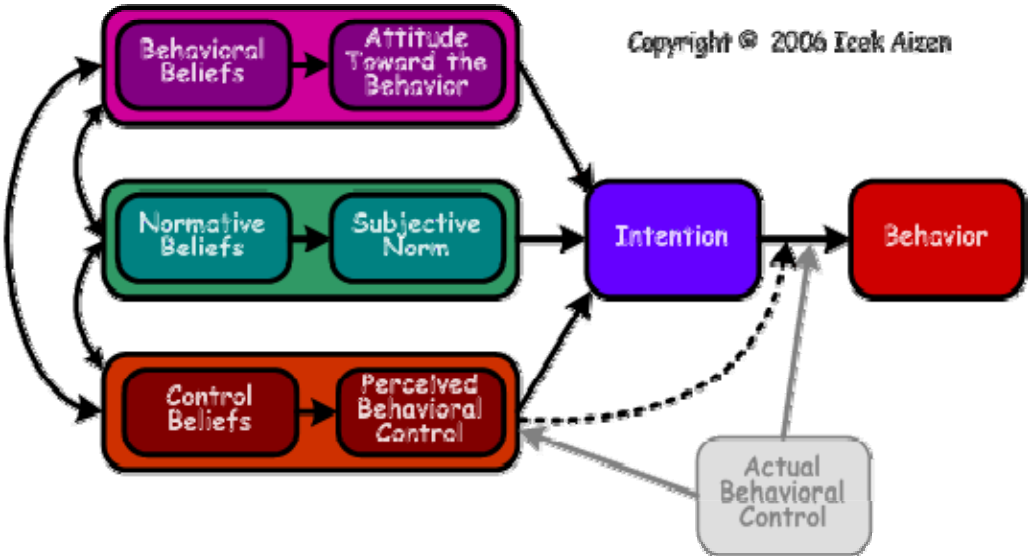


Figure 2 Theory of Planned Behavior

Source: *Ajzen, I. (2002b), "Constructing a TPB Questionnaire: Conceptual and Methodological Considerations" Available:* http://www-unix.oit.umass.edu/~aizen/pdf/**tpb**.measurement.pdf

One of the main indicators of the validity of a theory is that it needs to be demonstrated that the particular theory works under a variety of context (Bamberg, Ajzen and Schmidt 2003). Empirical reviews of the TPB have supported the predictive ability of behavioral intention in many different contexts. For instance, past research has tested the TPB model in a variety of behavioral intentions research, including exercise behavior (e.g. Courneya, Bobick and Schinke 1999; Norman, Conner & Bell 2000; Blanchard, Rhodes, Nehl, Fisher, Sparling and Courneya 2003; Rhodes and Courneya 2003a, 2003b;

Rhodes, Courneya and Jones 2005; Rhodes, Blanchard & Matheson 2006), sports and leisure consumption behavior (e. g. Ajzen and Driver 1992 a, b; Cunningham and Kwon 2003; Kerner 2005; Lam & Hsu 2006), green purchase behavior (e.g. Kalafatis, et al. 1999; Onghununtakul 2004), and technology adoption (e.g. Morris and Venkatesh 2000; Shim, Eastlick, Lotz and Warrington 2001; Pavlou 2001; Pavlou and Chai 2002; Chuchinprakarn 2005; Nysveen, Pedersen and Thorbjørnsen 2005; Pavlou and Fygenson 2006).

The TPB model has also been widely applied to food-related behavior (e.g. Armitage and Conner 1999; Sparks, Conner, James, Shepherd and Povey 2001; Choo, Chung & Pysarchik 2004; Tarkiainen and Sundqvist 2005; Mahon, Cowan & McCarthy 2006). Specifically, researchers have examined the consumption of dietary supplements (i.e. Conner, Kirk, Cade and Barrett 2001, 2003; Dodge, Ford and Perko 2003; Jasti, Siega-Riz and Bentley 2003; Neuhouser 2003) mostly in UK and US context and healthy eating behavior (i.e. Backman 1999; Povey, Conner, Sparks, James and Shepherd 2000; Conner, Povey, Sparks, James and Shepherd 2003; Payne, Jones and Harris 2004; Hagger and Chatzisarantis 2005).

Other than that, a number of previous studies have also used the TPB as conceptual model to explain consumer purchase intention and behavior (e.g. Chiou 1998; Kalafatis, et al. 1999; Magnusson, Arvola, Hursti, Åberg and Sjödén 2001; Puntoni 2001; Cook, Kerr and Moore 2002; Chiou, Huang and Chuang 2005; Tarkiainen and Sundqvist 2005). In all these studies, the researchers have introduced a modified version of

the TPB model in their study and the results were different from those of the original TPB model.

As mentioned before, TPB is a well-researched model that has been shown to predict behavior across a variety of settings. As a general model, it is designed to explain most human behaviors (Ajzen 1991). Hence, it is reasonable to expect that TPB-based model could effectively explain consumer purchase behavior. Hence, this study aims to propose, operationalize, and empirically examine an extended model (i.e. with the inclusion of self-identity) that explains and predicts consumer purchase behavior.

2.2.2 Technology Acceptance Model (TAM)

The World Wide Web (commonly shortened to the Web) is a system of interlinked, hypertext documents accessed via the Internet. With a web browser, a user views web pages that may contain text, images, videos, and other multimedia and navigates between them using hyperlinks. The World Wide Web was created in 1989 by Sir Tim Berners-Lee, working at CERN in Geneva, Switzerland. Since then, Berners-Lee has played an active role in guiding the development of web standards (such as the markup languages in which web pages are composed), and in recent years has advocated his vision of a Semantic Web (Polo, 2003).

Among the many variables that may influence system use, previous research suggests two determinants that are especially important. First, people tend to use or not use an application to extent they believe it will help them perform their job better. This research

refers to this first variable as perceived usefulness. Second, even if potential users believe that a given application is useful, they may, at the same time, believe that the system is too hard to use and that the performance benefits of usage are out weighed by the effort of using the application. That is, in addition to usefulness, usage is theorized to be influenced by perceived ease of use.

Technology acceptance model was created by Davis, 1989 and Davis et al 1989. Its was adapted from the theory of reasoned action (TRA) (Ajzen and Fishbein, 1980; Fishbein and Ajzen, 1975). Further more to strengthen this model theory of planned Behavior (Ajzen, 1985 and Venkatesh, 1999) is also included whereby the behavior of an individual can be controlled according to this model. A useful accounting application should be based on traditional graphical user interface designs which rely on menu selection and navigation. But these interfaces require a considerable cognitive overhead. This may be tolerable to frequent users, but will in many cases deter casual users, especially those who are not yet used to computers. (Nielsen, 1993).

Applications based on the web, and running on top of application servers are a case of multi-tier application. They are mainly composed of a Client and a Server tier. The client tier is responsible of interacting with application users and to generate requests to be attended by the server; it can be considered as a user interface of the application. The server tier implements the logic of the application and is responsible of serving user-generated requests. Accounting contents can be basically divided depending on their nature as static or dynamic. Static contents are those served to clients without any kind

of process. HTML files are the best example of static contents: when requested, they are read from disk and sent to clients directly and without any modification. Dynamic contents are those requiring some process before being sent to clients. Typical dynamic contents are server scripts, which are processed and generated results (typically formatted as an HTML page) are sent to clients (Carrera, et. al., 2003).

Accounting applications implement business rules and have certain functionality to either interact with another actor (person or system) or change its own state (Souer, 2003). De Troyer and Leune identified a comparable subdivision of Web information systems: a kiosk for presenting plane information, and a Web application as a kind of interactive information system (Troyer, et. al., 1998). Castro et al (2004) recognize one of the challenges of specifying accounting applications: unlike traditional Information Systems, in accounting applications the client and the users are not the same people. Another recognized challenge stems from the fact that Internet, and more specifically, the Web, is a completely different computing environment compared to conventional computer-based environments (Arch-int, 2003).

Perceived usefulness is defined here as “the degree to which a person believes that using a particular system would enhance his or her job performance”. This follow from the definition of the word useful: “capable of being used advantageously”. Within an organizational context, people are generally reinforced for good performance by raises, promotions, bonuses, and other rewards (Pfeffer, 1982; Schein, 1980; Vroom, 1964). A

system high in perceived usefulness, in turn, is one for which a user believes in the existence of a positive use-performance relationship.

2.2.3 Perceived Ease of Use of Accounting Information Systems

Now, the accounting information system has changed from face-to-face conference to more Internet based decisions because accountants are moving their group business booking to the Internet when possible. Additionally, there is a lot more integration between systems than in the past, thus the process is more efficient and accurate (Helsel & Cullen, 2006). Perceived ease of use is defined as to which a person believes that using a particular system will be free of effort. Among the beliefs, perceived ease of use is hypothesized to be a predictor of perceived usefulness. Both types of beliefs are influenced by external variables e.g. computer self-efficacy.

There is a significant effect of perceived ease of use on usage intention, either directly or indirectly through its effect on perceived usefulness (Agarwal and Prasad, 1999; Davis et al., 1989; Hu et al., 1999; Jackson et al., 1997; Venkatesh, 1999, 2000; Venkatesh and Davis, 1996, 2000; Venkatesh and Morris, 2000). In order to prevent the “under-used” useful system problem, Internet banking systems need to be both easy to learn and easy to use. IT’s that are easy to use will be less threatening to the individual (Moon and Kim, 2001). Extensive research over the past decade provides evidence of the significant effect of perceived ease of use on usage intention, either directly or indirectly through its effect on perceived usefulness.

AIS usage refers to the amount of data flowing through a computer when a person use the Internet for downloading/uploading Web pages, transferring FTP files or using exchange networks, newsgroups, chat services, e-mail, etc. Another terms that is frequently used is download and upload refer to the direction the data travels between a computer and the Internet network. For example, when loading a web page, a computer accesses the data on a server and brings it back. This is called downloading. When a person send files to friends or relatives or organization such as bank, the content travels from your computer to theirs and this is called uploading.

AIS judgments are in turn related to outcome expectations. Outcome expectations are estimates that a behavior will produce particular outcomes (Oliver & Shapiro, 1993) but depend upon how well one thinks her or she can perform the behavior (Bandura, 1977). Oliver and Shapiro (1993) found that the stronger a person's self-efficacy beliefs, the more likely he or she was to try to achieve the desired outcome. In the present context this means that AIS should be positively related to the expectation of positive outcomes of Internet usage, such as doing banking transactions on the intranet and internet.

2.3 The Intention on Perceived Ease of Use and Perceived Usefulness toward Accounting Information System Adoption.

The theoretical importance of perceived usefulness and perceived ease of use as determinants of diverse lines of research. The impact of perceived usefulness on system utilization was suggested by the work of Schultz and Slevin (1975) and Robey (1979). Intention may be defined as a measure of the strength of one's intention to perform a specific behavior (Fishbein & Ajzen, 1975); that is, use an information system. Petty,

Cacioppo, and Schumann (1983) suggested that the argument for change must contain well-supported explicit facts to influence one's beliefs about the perceived usefulness of the system. The TAM model has been tested across a wide range of computer settings and has been shown to be a robust predictor of computer use (Taylor & Todd, 1995; Venkatesh & Davis 2000).

Davis et al. (1989) found that behavioral intention to use the system is significantly corrected with usage, and that behavioral intention is a major determinant of user behavior while other factors influence user behavior indirectly through behavioral intention. Hill, Smith, and Mann (1987) also indicated behavioral intention significantly predict action.

The ambiguities make AIS difficult for some user to understand. To use internet financial and accounting services, users not only need to understand the technology, they also need to understand financial services. The complex nature of financial services often renders the task of information search easier than information evaluation (Wang, 2004). The combined effect of users' understanding of both the internet channel and financial services is difficult to foresee. AIS acceptance can be studied by examining the causes behind frequency of use of accounting system. This identifies the perceived usefulness and the perceived ease of use of a technology as determining user behaviors. Since many researchers have also found that trust influences user’s behaviors in the usage of AIS.

2.4 The Intention to use Adoption of Accounting Information System

The accounting based measures are given by (Brancato, 1995), stating that these activities are to historical which one company need to be focus on the past strategies. The power has lack of prediction with the working on only raw fact and figures. It is very wrongly perceived that they reward a wrong behavior which creates a negative impression other the positive performer.

The accounting base activities are more focused on inputs rather than outputs. Most of the time they do not capture key business changes until it is too late. It reflects functions, not cross-functional process within a company. Lastly it is very difficult to quantify resources such as intellectual capital with a given inadequate consideration. (Ruben, 1999), These days' governments focus on performance measures, especially in term of complications, varied services, such as public sports programs managed at the local level. Agencies must go beyond financial measures and examine a bigger group of programmatic outcomes in order to achieve long-term strategic objectives. One of the important tools which is used by organization is AIS, which defines cause and effect relationships and performance drivers, while on the other hand still emphasizing to accomplishment of financial objectives (Maiga, 2003).

Several competing theoretical approaches have been used to investigate the determinants of acceptance and use of new information technology (Venkatesh et al., 2003). One of the most important lines of study in this area focuses on the determinants of individual acceptance of new technologies by using behavioral intention (intention to adopt a new

technology) or behavior itself (actual adoption of a new technology) as dependent variables (Davis, 1989; Taylor and Todd, 1995)..

The main contribution of this current research study is to offer a validated scale of social influence that fits well into the Technology Acceptance Model. This scale will be a modification of one that has typically been used to measure social influences in these models. The development of this scale will closely follow the method used by Davis in developing scales for Usefulness and Ease of Use in the original Technology Acceptance Model (Davis 1986). The goal will be a scale that preserves the parsimony of the original Technology Acceptance Model while significantly adding to its predictive power.

The notion that individual differences play a crucial role in the implementation of an technology innovation has been a recurrent research theme in wide variety of disciplines including information systems, production and marketing (e.g., Harrison & Rainer, 1992). With the advent of the personal computer in the 1970s, the enhancement of software applications in the 1980s and the emergence of the World Wide Web in the 17 1990s, technology has created a new world of learning at all levels of education. Although technology has greatly improved the educational process, it has become evident that not all students are reaping the benefits of technology in our public college. With the dawning of the information age, it is evident that there is a disparity among technology usage between different socioeconomic groups.

The review of literature involving the digital divide tends to evolve around two central themes: computer access and Internet access (Mathieson, 1991). Thus, acceptance behavior is posited to be influenced by a variety of factors, including individual differences, social influences, beliefs and attitudes, situational influences, and managerial interventions. Managerial interventions and individual differences, in turn, are hypothesized to have an effect on beliefs and attitudes.

Several competing theoretical approaches have been used to investigate the determinants of acceptance and use of new information technology (Venkatesh et al., 2003). One of the most important lines of study in this area focuses on the determinants of individual acceptance of new technologies by using behavioral intention (intention to adopt a new technology) or behavior itself (actual adoption of a new technology) as dependent variables (Davis, 1989; Taylor and Todd, 1995).

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

The literature review in the previous chapter indicates the definition of the key terms of this research and also the conceptual of the research. This chapter will be covering the research methodology which will consist of research design, hypotheses and the research method. Design research is a set of analytical techniques and perspectives for performing research in IS. Design research involves the analysis of the use and performance of designed artifacts to understand, explain and very frequently to improve on the behavior of aspects of Information Systems (Orlikowski & Iacono, 2001).

3.2 Research Design

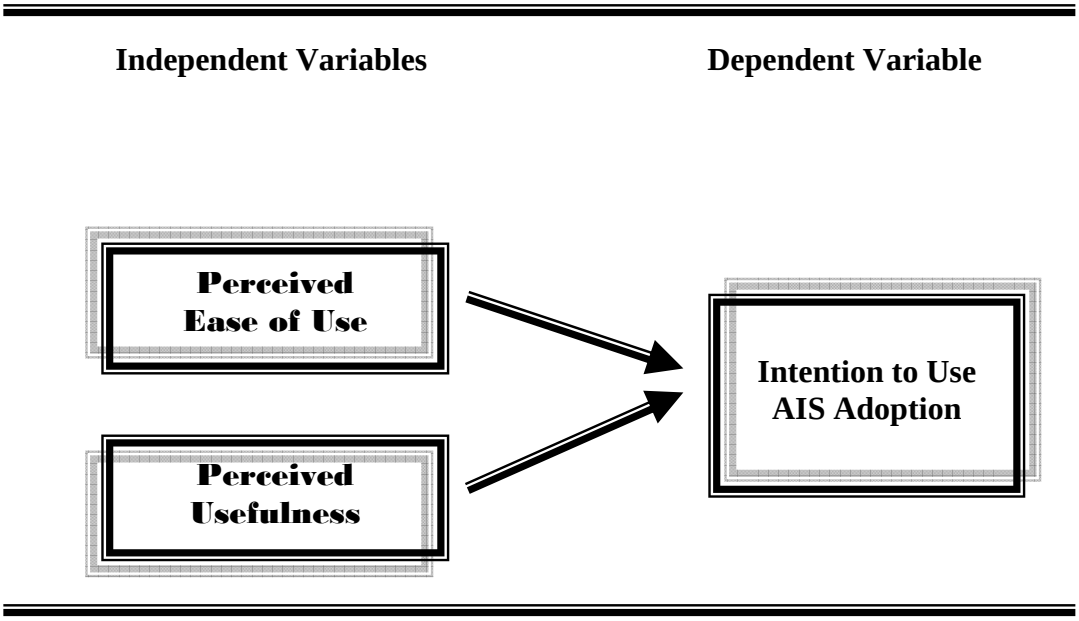
Research is the collection of specified information according to prescribed procedures for a given objectives (Sekaran, 2000). Research is guided by a set of beliefs and feeling about the world and how it should be understood and studied (Denzin & Lincoln 1998). Research methods are all those techniques that are used for conducting research. Research methods are of these categories: collection of data, analysis and methods used to evaluate the accuracy of the results (Chaudhary 1987).

This section describes the research methods used to test the hypothesis developed in the second chapter. The sampling procedure, data collection, questionnaire and data analysis

will employ. Quantitative research method employed to determine the interaction of variables in the research framework. The relationship and level of variable influence through survey method to the respondents had explained on chapter 4.

3.3 Research Framework

Figure 3.1 Research Framework
The Adoption of Accounting Information System among Public Accountant in Tripoli of Libya



3.4 Hypotheses

H1. *Perceived usefulness has direct influence on the intention to use adoption of accounting information system.*

H2. *Perceived ease of use has a direct influence on the intention to use adoption of accounting information system*.

H3. *Perceived usefulness and perceived ease of use has direct influence on the intention to use adoption of accounting information system*

3.5 Measurement of Variables

A questionnaire using a seven-point scale was employed to collect the data for the constructs of the research model. Items from previous studies were modified for adaptation to the internet adoption context. The measure using a seven-point Likert-scale ranging from “1” (strongly disagree) to “7” (strongly agree). The observation will be made on the event which will be recorded in the form of Questionnaire, and choosing an appropriate study design with adequate sample sizes. Analyzing the data with appropriate methods and producing a final report that includes all the important details about the study. Previous study done by Davis and Vecantesh (1991) used as guideline in construct measurement and operationalization of the variables.

3.6 Population and Sample

The population is public accountant among local government agencies in Tripoli of Libya. Various departments in every level of managerial will determine to be potential respondents for this study and they expected to come from the various personal backgrounds, which may represent better sample distribution. To identify the sample, sample selected based on the Stratified Random Sampling Technique as recommend from Sekaran (2000).

3.7 Data Collection and Analysis Technique

There are several statistical techniques that can be carrying out to draw accurate conclusion about managers' motivation. In this study, the data will be analyzed using descriptive statistics and inferential statistics. Descriptive statistics such as frequency and percentage will be use to measure the percentage of returned questionnaire and also be used to describe the respondents' profile such as their gender, age, educational background, their academic qualifications, and job title.

The Pearson correlation used to measure the significance of linear bivariate between the independent and dependent variables thereby achieving the objective of this study. Multiple regressions will be use to determine the relationship between independent and dependent variables, the direction of the relationship, the degree of the relationship and strength of the relationship. The primary objective of this research was to test the

research hypotheses, based upon the conceptual framework of this study. Questionnaire is designed and will be distributed to the sample of the research. This study employed quantitative research approach and survey the user on computerized management information system acceptance. Questionnaire designed and distributed to the sample of the research.

The statistical software SPSS version 17.00 used to ensure the relevant issues is examined in a comprehensive manner. Statistical tools and methods will use where appropriate for analyzing the relationship among the variables and the model. Multivariate statistical analysis will perform for the data analysis for this study.

CHAPTER 4

RESEARCH FINDINGS AND DATA ANALYSIS

4.1 Introduction

This chapter presents the findings of the study. The detail of the interaction among variables in the model was described to figure the results of hypothesis testing. This chapter discussed all the findings which through statistical analysis to show the analysis and discussions as the results of the data analysis. This research is conducted in term of descriptive study. Chapter 4 also deals with construct assessment of the variables in the main study. Firstly, the main study construct assessment discusses respondent's demographic profiles and purification of the measurement variables. Secondly, the hypothesis testing presented through correlation, linear regression and multiple regressions.

4.2 Profiles of Respondents

Questionnaires were distributed to accountants among government agencies in Tripoli of Libya. There were 155 respondents as sample of the study. The detail of the respondents' profiles shown and figured based on their characteristics.

Table 4.1a Education of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	High School	53	34,2	34,2	34,2
	Diploma	48	31,0	31,0	65,2
	Bachelor	54	34,8	34,8	100,0
	Total	155	100,0	100,0	

Table 4.1b Utilize of AIS Adoption

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Electronic Mail	13	8,4	8,4	8,4
	Document Transfer	13	8,4	8,4	16,8
	Financial	47	30,3	30,3	47,1
	Marketing	51	32,9	32,9	80,0
	Tenders	17	11,0	11,0	91,0
	Purchasing	7	4,5	4,5	95,5
	Making Order	5	3,2	3,2	98,7
	Interaction	2	1,3	1,3	100,0
	Total	155	100,0	100,0	

Table 4.1c Sector of Government Services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Manufacturing	6	3,9	3,9	3,9
	Public Service	50	32,3	32,3	36,1
	Banking	90	58,1	58,1	94,2
	Insurance	9	5,8	5,8	100,0
	Total	155	100,0	100,0	

Table 4.1d Number of Employee in Department

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0 - 5	14	9,0	9,0	9,0
	6 - 10	23	14,8	14,8	23,9
	11 - 50	50	32,3	32,3	56,1
	51 - 100	61	39,4	39,4	95,5
	More than 100	7	4,5	4,5	100,0
	Total	155	100,0	100,0	

Table 4.1e Location of Services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Urban	86	55,5	55,5	55,5
	Sub Urban	45	29,0	29,0	84,5
	Rural	24	15,5	15,5	100,0
	Total	155	100,0	100,0	

Table 4.1f Gender of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	111	71,6	71,6	71,6
	Female	44	28,4	28,4	100,0
	Total	155	100,0	100,0	

Table 4.1g Application of AIS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Desktop	10	6,5	6,5	6,5
	Communication	17	11,0	11,0	17,4
	Transactional	37	23,9	23,9	41,3
	Decision Support	58	37,4	37,4	78,7
	Enterprise System	15	9,7	9,7	88,4
	Information System	18	11,6	11,6	100,0
	Total	155	100,0	100,0	

Table 4.1h Job Level of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Operation Manager	63	40,6	40,6	40,6
	Line Manager	73	47,1	47,1	87,7
	Staff	19	12,3	12,3	100,0
	Total	155	100,0	100,0	

Table 4.1i Age of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18 - 25	3	1,9	1,9	1,9
	26 - 35	4	2,6	2,6	4,5
	36 - 45	51	32,9	32,9	37,4
	46 - 55	86	55,5	55,5	92,9
	Above 56	11	7,1	7,1	100,0
	Total	155	100,0	100,0	

4.3 Reliability of Measurements

All measures obtained from 155 individuals (N=155) were subjected to reliability analysis to assess the dimensionality of the measurement scale. Scale reliability was assessed in term of items-to-total correlation and Cronbach's alpha to determine the internal consistency of the measurement scale. Reliability, which is a type of association used to correlate a variable with itself, usually in assessing inter-rater similarity on a variable, is also discussed. Reliability is the correlation of an item, scale, or instrument with a hypothetical one which truly measures what it is supposed to.

Furthermore, *Cronbach's alpha* is a measure of the intercorrelation of items. If alpha is greater than or equal to .6, then the items are considered unidimensional and may be combined in an index or scale. Researcher uses the more stringent cutoff of .70. (Cohen, 1988). Cronbach's alpha is the most common form of internal consistency reliability coefficient. Alpha equals zero when the true score is not measured at all and there is only an error component. Overall, the output confirmed the reliable of the measurements of perceived usefulness, perceived ease of use, intention to use AIS adoption.

In this study, a measurement test using Cronbach's alpha will be conducted with a sample of respondents with a view to review and to measure reliability of the questionnaire. Cronbach's alpha is an adequate test of reliability (Cavana, Delahaye, & Sekaran, 2000). Generally, an alpha coefficient of 0.7 or higher is accepted, although some suggest 0.6 and above is acceptable (Cavana, Delahaye, & Sekaran, 2000). According to Babbie (1998), reliability is a matter of whether a particular technique,

applied repeatedly to the same object, would yield the same result each time. The reliability of a measure is established by testing for both consistency and stability (Cavana, Delahaye, & Sekaran, 2000). Tables bellow figures the detail of reliability of measurements in the present study.

Table 4.2 Reliability Statistics of Perceived Usefulness

Cronbach's Alpha	N of Items
,760	11

Table 4.3 Item-Total Statistics of Perceived Usefulness

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PU1	37,32	20,010	,667	,706
PU2	37,17	21,790	,624	,721
PU3	37,30	20,511	,580	,718
PU4	37,26	21,923	,572	,725
PU5	37,09	21,602	,533	,727
PU6	37,46	22,328	,499	,733
PU7	37,14	21,123	,600	,718
PU8	37,24	22,573	,492	,735
PU9	37,92	23,831	,149	,782
PU10	37,75	24,800	,100	,780
PU11	37,70	25,898	-,035	,800

Table 4.4 Reliability Statistics of Perceived Ease of Use

Cronbach's Alpha	N of Items
,826	12

Table 4.5 Item-Total Statistics of Perceived Ease of Use

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EOU1	42,30	27,148	,059	,844
EOU2	42,14	23,019	,561	,806
EOU3	42,21	23,516	,589	,804
EOU4	42,35	22,438	,697	,794
EOU5	42,46	22,601	,771	,791
EOU6	42,35	23,412	,495	,812
EOU7	42,19	23,166	,609	,802
EOU8	42,44	22,611	,577	,804
EOU9	42,24	24,949	,390	,820
EOU10	42,39	23,773	,450	,816
EOU11	42,30	24,132	,544	,809
EOU12	42,11	26,981	,082	,842

Table 4.6 Reliability Statistics of Intention to Use of AIS

Cronbach's Alpha	N of Items
,698	8

Table 4.7 Item-Total Statistics of Intention to Use of AIS

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AU1	26,71	8,675	,599	,614
AU2	26,56	9,547	,584	,630
AU3	26,70	8,522	,592	,614
AU4	26,72	9,192	,631	,616
AU5	26,54	9,146	,553	,629
AU6	26,88	10,116	,347	,678
AU7	26,90	12,244	-,051	,753
AU8	26,96	12,466	-,088	,754

4.4 Correlation Among Variables

Correlation test used for inferential statistics. The Pearson correlation used to measure the significance of linear bivariate between the independent and dependent variables thereby achieving the objective of this study (Sekaran, 2003). Variable association refers to a wide variety of coefficients which measure the strength of a relationship. Correlation is a bivariate measure of association (strength) of the relationship between two variables. It varies from 0 (random relationship) to 1 (perfect linear relationship) or -1 (perfect negative linear relationship). It is usually reported in terms of its square (r^2), interpreted as percent of variance explained (Hair et al., 2006).

Table 4.8 Correlations among Variables

		Usefulness	Ease of Use	Intention to Use AIS
Usefulness	Pearson Correlation	1	,476(**)	,554(**)
	Sig. (2-tailed)		,000	,000
	N	155	155	155
Ease of Use	Pearson Correlation	,476(**)	1	,706(**)
	Sig. (2-tailed)	,000		,000
	N	155	155	155
Intention to Use AIS	Pearson Correlation	**,554(**)**	**,706(**)**	1
	Sig. (2-tailed)	,000	,000	
	N	155	155	155

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

Correlation table shows that Intention to use AIS variable was significantly correlated in the strong positive correlation (0.706) with perceived ease of use was significantly. And also correlated in the strong positive correlation (0.554) with perceived usefulness. Pearson's r^2 is the percent of variance in the dependent variable explained by the given independent when (unlike the beta weights) all other independents are allowed to vary.

A rule of thumb is that multicollinearity may be a problem if a correlation is > .90 in the correlation matrix formed by all the independents (Hair et al., 2006). The significant value (p=0.000) represent the two tailed of relationship among variable in the model.

4.5 Results of Hypothesis Testing

4.5.1 Results of Hypothesis Testing between Intention to use AIS Adoption and Perceived Usefulness (Hypothesis 1)

Linear regression analysis was employed to determine whether perceived usefulness has an influence on Intention to use AIS adoption. The result of regression analysis revealed that; there was a positive relationship between these two variables at the significance level 0.000. The adjusted R^2 shows the significant 30.2% of influence predictors on AIS adoption. The detail figures on tables bellow.

Table 4.9 Model Summary of Linear Regression between Intention to Use and Perceived Usefulness

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,554(a)	,307	,302	,36924	,307	67,728	1	153	,000

a Predictors: (Constant), Usefulness

Based on model summary table, model 1 confirmed the direct relationship between perceived usefulness on AIS adoption among public sector accountant. Linear regressions used to determine the relationship between independent and dependent variables, the direction of the relationship, the degree of the relationship and strength of the relationship (Hair et, al., 2006). Linear regression analysis results in model 1 was

employed to determine whether perceived usefulness has an effect to Intention to use of AIS adoption, the result of linear regression analysis revealed that, there was a positive relationship at the significance level (Sig. F Change = 0.000).

The linear regressions analysis for these variables showed a positive coefficient R^2 is 0.307, and adjusted R^2 was 0.302 therefore 30.2% of the cases will be correctly predicted by the regression equation. The results of ANOVA table bellow are statistically significant F (1, 153) = 67.728, p< 0.000. The identified equation in coefficient table to understand the relationship was: Intention to Use AIS Adoption = *1.863 + 0.524 Perceived Usefulness + ε.*

Table 4.10 ANOVA Table of Hypothesis 1

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,234	1	9,234	67,728	,000(a)
	Residual	20,860	153	,136		
	Total	30,094	154			

a Predictors: (Constant), Usefulness
b Dependent Variable: Intention_to_Use_AIS

Table 4.11 Coefficients Table of Hypothesis 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1,863	,240		7,771	,000					
	Usefulness	,524	,064	,554	8,230	,000	,554	,554	,554	1,000	1,000

a Dependent Variable: Intention_to_Use_AIS

4.5.2 Results of Hypothesis Testing between Intention to Use AIS Adoption and Perceived Ease of Use (Hypothesis 2)

Linear regression analysis was employed to determine whether perceived ease of use has an influence Intention to Use AIS adoption. The result of regression analysis revealed that; there was a positive relationship between these two variables at the significance level 0.000. The adjusted R^2 shows the significant value for 49.6% of influence predictors on Intention to Use AIS adoption.

Table 4.12 Model Summary of Linear Regression between Perceived Ease of Use on Intention to Use AIS

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,706(a)	,499	,496	,31392	,499	152,389	1	153	,000

a Predictors: (Constant), Ease_of_Use

Based on model summary table, model 1 confirmed the direct relationship between perceived ease of use on AIS adoption among public sector accountant. Linear regressions used to determine the relationship between independent, and dependent variables, the direction of the relationship, the degree of the relationship and strength of the relationship (Hair et, al., 2006). Linear regression analysis results in model 1 was employed to determine whether perceived ease of use has an effect to Intention to Use AIS adoption, the result of linear regression analysis revealed that, there was a positive relationship at the significance level (Sig. F Change = 0.000).

Table 4.13 ANOVA Table of Hypothesis 2

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15,017	1	15,017	152,389	,000(a)
	Residual	15,077	153	,099		
	Total	30,094	154			

a Predictors: (Constant), Ease_of_Use
b Dependent Variable: Intention_to_Use_AIS

The linear regressions analysis for these variables showed a positive coefficient R^2 is 0.499, and adjusted R^2 was 0.496 therefore 49.6% of the cases will be correctly predicted by the regression equation. The results of ANOVA table bellow are statistically significant F (1, 153) = 152.389, p< 0.000. The identified equation in coefficient table to understand the relationship was: Intention to Use AIS Adoption = *1.103 + 0.707 Perceived Ease of Use + ε.*

Table 4.14 Coefficients Table of Hypothesis 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1,103	,222		4,976	,000					
	Ease of Use	,707	,057	,706	12,345	,000	,706	,706	,706	1,000	1,000

a Dependent Variable: Intention_to_Use_AIS

4.5.3 Results of Hypothesis Testing between Intention to use AIS Adoption, Perceived Usefulness and Perceived Ease of Use (Hypothesis 3)

Multiple regression analysis was employed to determine whether perceived ease of usefulness, EOU and mediating effect of intention has an effect to Intention to Use AIS adoption. The result of regression analysis revealed that; there was a positive relationship between these two variables at the significance level 0.000. The adjusted R^2

shows the significant improvement from 39.5% increase to 54.6% of influence predictors on AIS adoption. The detail of the analysis figures on the table bellow.

Table 4.15 Model Summary of Multiple Regression between Perceived Usefulness, Perceived Ease of Use on Intention to Use AIS Adoption

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,748(a)	,560	,554	,29510	,560	96,794	2	152	,000

a Predictors: (Constant), Ease_of_Use, Usefulness

Based on model summary table, model 1 confirmed the direct relationship between perceived usefulness, perceived ease of use on AIS adoption among public sector accountant through intention to use as hypothesized model. Multiple regressions confirmed to determine the relationship between independent, mediating and dependent variables, the direction of the relationship, the degree of the relationship and strength of the relationship (Hair et, al., 2006). The result of the regression analysis revealed that, there was a positive relationship at the significance level (Sig. F Change = 0.000).

Table 4.16 ANOVA Table of Multiple Regressions

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,858	2	8,429	96,794	,000(a)
	Residual	13,236	152	,087		
	Total	30,094	154			

a Predictors: (Constant), Ease_of_Use, Usefulness
b Dependent Variable: Intention_to_Use_AIS

Table 4.17 Coefficients Table of Multiple Regressions

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	,624	,233		2,680	,008					
	Usefulness	,266	,058	,281	4,598	,000	,554	,349	,247	,773	1,293
	Ease of Use	,573	,061	,572	9,357	,000	,706	,605	,503	,773	1,293

a Dependent Variable: Intention to Use AIS

The multiple regressions analysis for these variables showed a positive coefficient R^2 is 0.560, and adjusted R^2 was 0.554 therefore 55.4% of the cases will be correctly predicted by the regression equation. The results of ANOVA table bellow are statistically significant F (2, 152) = 96.794, p< 0.000. The identified equation in coefficient table to understand the relationship was: Intention to use AIS Adoption = *0.624 + 0.266 Perceived Usefulness + 0.573 Perceived Ease of Use + + ε.* According to Cohen and Cohen (1988) the effect of 55.4% of regressions indicates as moderate level of influence of predictors on dependent variable. The succeed of Intention to use AIS adoption was confirm through the multiple regressions analysis of predictors.

4.6 Summary

Based on the data of 155 respondents of public sector accountants, the multi-items measures were subjected to a series of validity and reliability checks. For the multi-item scale, the set of items that correspond to each theoretical construct was initially subjected to an examination of Cronbach's alpha, item-to-total correlations and regression test. This chapter also provides a detailed discussion of the results of empirical testing of the hypothesized model. The result of the final relationship

variables, and the testing of the influence of the variables are presented The linear regressions confirmed there was 30.2% influence of perceived usefulness on intentionto use AIS. Perceived ease of use confirms 49.6% influence as predictors. Lastly, the combination of perceived usefulness and perceived ease of use confirmed 55.4% influence on intention to use AIS adoption.

CHAPTER 5

DISCUSSIONS, CONCLUSSIONS AND RECOMMENDATIONS

5.1 Introduction

The previous chapter presents the results of data analyses intended to test the research model for this study. In this final chapter, the results of empirical tests are summarized and discussed from the perspective of their practical and theoretical implications, possible limitations and future research opportunities. This chapter also determined the discussion of the research framework. The examination was confirmed the direct relationship between perceived ease of use and perceived usefulness to Intention to use AIS adoption.

The AIS adoption among public accountant in government agencies at Tripoli of Libya defined as the unit of analysis of the technology acceptance model (TAM) of this study. It was the exploration of the influence of perceived usefulness and ease of use of the public accountant. At the end, it has conclusively found answer to all research questions and research objectives and found evident to all hypotheses formulated. The questionnaire sees a complete picture of the way different things are connected, what to focus on and measure, together with direction and clarity. Perceived of usefulness and ease of use were confirmed as a variables to influence Intention to Use AIS adoption.

The result of correlation, the regression and multiple regressions in assessing the variables or the empirical relationship between AIS adoption to the perceived usefulness

and ease of use were positively significant as hypothesized. The positive association between two independent and dependent variable was supported. Furthermore, empirical research supporting the theoretical development of technology acceptance model (TAM) has been conducted. Analyze AIS adoption is the scientific activities and as a combination of representing (theory) and empirical research to explore the technology acceptance of accounting information system.

5.2 Discussions

5.2.1 Profiles of Technology Acceptance Level of AIS

Based on 155 public accountants, it translated into reports based on the statistical inference of correlations and linear regressions analysis of their perceived of usefulness and ease of use. It was define a way to deliver the information contained in the reports in a way that would be meaningful and could translate into Intention to use AIS improvements. Through the survey research method, data were grouped into reports appropriate to the government accountant as the public sector agencies and services. Standards were defined to report data in a valid, user-friendly way, displaying information as it related to defined target goals.

The categories in demography variables of respondent were represented in the study were restricted to medium-contact and high-contact person. In conclusion, the survey achieved a good distribution in terms of gender, education level, and age, Based on the demographic analysis of 155 respondents, the multi-items measures were subjected to a series of reliability checks. The items of perceive usefulness, ease of use, intention to use

and AIS adoption are valid and reliable for the multi-item scale; the set of items that correspond to each theoretical construct was initially subjected to an examination of Cronbach's alpha. The Results of reliability test confirmed. Thus, all measures appeared to be unidimensional, internally consistent, reliable and valid for hypothesis testing.

5.2.2 Results of Hypotheses Testing

The multivariate technique was employed to assess the interaction among variables in the model. The result of correlation, the regression and multiple regressions in assessing the variables or the empirical relationship between perceived usefulness and ease of use contribute were positively related to Intention to use AIS adoption as hypothesized.

The positive association between independent variables (perceived usefulness and ease of use) to the AIS was supported. Furthermore, based the findings and data analysis based on 155 respondents the set of items that correspond to each theoretical construct was initially subjected to an examination of Cronbach's alpha are confident reliable more than 0.7 as recommended. Thus, all measures in the perceived usefulness, ease of use and intention to use AIS adoption items were appeared internally consistent, reliable and valid. The high influence among independent variables to dependent variable confirmed the hypothesis. The main objective is achieved, and this chapter concludes the relationship and level of influence of perceived usefulness and ease of use as predictor to the Intention to use AIS adoption. In conclusions, this study supported technology acceptance model (TAM) by Davis (1990).

5.3 Conclusions

The main objectives of this study are to investigate there is relationship between perceived usefulness, ease of use and Intention to use AIS adoption. AIS based on the usefulness and ease of use is the measurement of the technology acceptance. Furthermore, the terms of the likely behavioral and performance changes of technology acceptance are expected to occur through performance applications to business functions of public sector organization in Tripoli of Libya. These changes should be measure through the level of acceptance of technology. At the end, this study has conclusively found answer to all research questions and research objectives and found evident to the hypothesis formulated.

The positive association between combinations among all independent variables (perceived usefulness and ease of use) of AIS adoption was supported. Descriptive research supporting such theoretical development has been conducted. The Intention to use AIS adoption measurement in this research also supported the conceptual development of the technology acceptance model by Davis (1990) as the module interaction to enhance the technology performance in the public sector. Furthermore, the predictors of AIS adoption such as perceived usefulness and ease of use was support the study that has done by Davis (1990). This thesis success to answer the research questions, reaches the objective, and confirmed the hypothesis of the exploration of technology acceptance among public accountant in Tripoli of Libya.

As the conclusion, the present study confirmed that perceived ease of use and perceived usefulness has a direct positive influence to AIS adoption. Government accountants are in the right position to run every movement related to the improvement of the system. Government and management system are main items in the performance of organization. The acceptance level of user will influence the success of the system. The present study confirmed that through the survey to user directly has an effect to their knowledge improvement. Overall, each level in managerial and staff has an active interaction with system and this is shows a dynamic performance of organization.

From the perspective of theory development, we have posited and found empirical support for a theory of how individual difference drive the acceptance of new information technologies through their influence on beliefs about the new IT. Researcher also find, as other have, support for the technology acceptance model as an adequate and parsimonious conceptualization of attitude towards and the salience of usefulness and ease of use beliefs. In addition, we have demonstrated the feasibility of viewing the process of belief formation as essential one of learning; consequently, we show that learning theories provide a rich theoretical foundation for identifying potential influences on beliefs. Researcher focused on the technology acceptance model to illustrate the process by which individual differences influence technology acceptance. Most empirical studies of TAM have examined relatively simple end-user technologies. The present study supported Technology Acceptance Model (TAM) by Davis (1991) to explore the interaction between user and system in the context of AIS adoption.

5.4 Recommendations

Empirical research supporting such theoretical development has been conducted. Analyze Intention to use AIS adoption is the scientific activities to determine the acceptance level of technology and as a combination of perceived usefulness and ease of use representing the TAM theory to improve the technology performance of public sector organization in Tripoli of Libya. This research also supports the conceptual development of AIS adoption improvement to the public sector performance in their services to the customer.

Intention to use AIS adoption are effective in aligning of business areas and activities with its overall strategy, identifying customer and services needs and also identifying cause-and effect relationships among measures that may aid in problem diagnosis and encourage accountability across the technology implementation in their service. This perspective provides data regarding to the internal business results of public sector organization in Tripoli of Libya.

Furthermore, to meet the organizational objectives in technology improvement, accountant must identify the acceptance level of their services as a key business processes. This study recommends the acceptance level technology among provider is a key process to monitor and to ensure the services outcomes in high satisfactory level. Internal business processes are the mechanisms through which performance expectations are achieved. In a public sector organization, employees who have better understanding

to their customer are better able to improve quality and lower cycle times in technology improvement.

5.4.1 Recommendation to the Body of Knowledge

The technology acceptance model is a management system (not only a measurement system) that enables government to clarify their vision and strategy in technology enhancement and translate them into action. It provides feedback around both the internal business processes and external outcomes in order to continuously improve business performance and results. When fully deployed, the performance transforms the development from an academic exercise into the nerve center of government services.

This thesis concludes that Intention to use AIS adoption in TAM can never be taken for granted, but must always be examined at the interaction level of its constitution and reproduction with perceived usefulness and ease of use as the predictors, i.e. within the regimes of representation and classification in which practitioners operate. Such regimes of representation and classification are immanent in a variety of managerial tools and company systems and must therefore be examined in greater details. This thesis also contribute to the Intention to Use AIS adoption through the improvement of items that been used in technology acceptance model measurement.

5.4.2 Recommendations to the Managerial Level

The implementation of the examination of Intention to use AIS adoption presents an opportunity for a performing government to look at its existing programs, services, and processes. Once appropriate metrics have been identified, data collection and tracking processes are put in place, the bank can begin to adjust its practices and evaluate its technology performance over time. A continuous feedback loop is formed, in which the government can use measurement information to re-align initiatives as needed.

AIS adoptions are effective in aligning government business areas and activities with its overall technology strategy improvement and encourage accountability across the competitiveness. This study confirmed that managers have to look up the development of the pattern of ease of use of the services to the AIS adoption. The perceived usefulness that been used in this study are the confident tools to assess the overall of Intention to use AIS adoption. The achievement of government performance in their services easily achieve when the technology perform in the right track of government activities.

For stakeholder to implement new information technologies in work groups where individuals' profile are not quite consistent with the type of profile indicative may be nothing inherent in individual differences that strongly determines acceptance and, because of the mediating effect of intention to use role played by beliefs, it is possible to find alternative means of facilitating technology acceptance and increasing individual productivity. Although the alternative means will require the design of mechanisms that

influence beliefs and are independent of individual differences, the fact that it is possible to be unconstrained by such differences is promising.

Public sector manager often cannot pick and choose individuals to become users of IT. Indeed, as noted earlier, the pervasiveness of IT in organizational work renders such a strategy untenable, and often the true benefits of a new IT may be realize only when all intended users accept it. The use of appropriate interventions focused on influencing beliefs can be instrumental then in facilitating such acceptance, notwithstanding the profile of the work group.

A broader implication that emerges from our results is the importance of incorporating a learning culture in the organization. We argued for the similarity between learning processes and belief formation; consequently, learning is critical to technology acceptance. What can managers do to create such a culture? Perhaps the provision relevant work and support system such as a helpline can facilitate individual learning and experimentation without the presence of an instructor.

Given that learning by trial and error requires time that an individual might rather expend on more pressing work-related matters, the most crucial issue o be addressed here by management is the provision of appropriate incentives to engage in self-learning. The successful implementation of any IT strategy requires that organizations strike the right balance between tight and lose control mechanisms, and formal and informal

modes of communication to maintain a degree of flexibility and responsiveness appropriate to the speed of change manifest within their served to any level of user.

5.5 Limitations of the study

As with any study, the findings obtained in the thesis display some shortcomings, these limitations need to be recognized when interpreting the findings of this thesis while also recognizing the opportunities they present for further research. The sample that was employed in this thesis has limited generalizability because of the sampling plan used since the questionnaire distribution was conducted only in public sector organization in Tripoli of Libya.

The results may be applicable only to members of medium and high contact services. The findings then, are not necessarily generalizable to the whole industry and care should be taken in any generalization since only one independent variable was examined to explore the AIS adoption in organization performance. Further research have to examine the generalizability is required to enhance a better understanding of employee to the organization performance measurement through another variable involves in their environment.

Future studies could examine whether variables such as socialization of AIS as influence the usage of user and IT performance. To support this research finding, future research may be conducted by modifying into some other characteristics. The possibility to

include cultural factor may be also performed since this factor probably also influences the success of IT implementation.

5.6 Suggestions for Future Research

The research confirmed the relationship between perceived usefulness and ease of use contribute were positively related to AIS adoption among public sector organization. It provides estimates of the research model and suggests which components of the adoption item will get more successful in AIS adoption. The research models are being pursued in the adoption of technology performance to succeed. Researcher suggests examining the perceived usefulness and ease of use as predictor to the organization performance through the moderating or mediating behavioral term of environment of customer such as intentions or self efficacy. Furthermore, in measuring culture variable also one of the best assumptions to mediate the possible way to achieve the better performance or organization. For further study the perspective should exactly represent the character of services of government in their activities.

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APPENDIX 1

QUESTIONNNAIRE

Dear Respondents,

*I am a final year of MSc of Universiti Utara Malaysia, and now conducting a partial study in regard to explore "**The Adoption of Accounting Information System among Public Accountant in Tripoli of Libya.** This research is the fulfillment of completing my MSc study.*

I would appreciate if you could spare some time and thought in completing the survey questionnaires. I hope that you would co-operate in completing the questionnaire with the best of your ability.

This questionnaire consists of two part/section. Part one consists of questions about your demographic profile; continue with part two about the technology acceptance model, and reasoned action to the AIS. Your response will be treated as confidential and used for research purposes only. There is no right or wrong answer. Thank you for your willingness to participate in this study.

You're sincerely,

Khalil El Siwe
MSc Candidate
Universiti Utara Malaysia

HP :
Email :

SECTION A : Respondent Profiles

(This section intends to get information the respondents' demographic background).
(Tick the box which answers is best describing you).

A. ***What does the department utilize the AIS product for?***

1. Electronic mail
2. Document transferring
3. Financial: paying bills, salaries, invoicing, etc.
4. Marketing
5. Submitting tenders to customers
6. Purchasing raw materials, office supplies, etc.
7. Making order information available to customers
8. Interaction with government
9. Voice/Audio communication (VOIP)
10. Video conferencing

B. ***Your government services sector?***

1. Education
2. Manufacturing
3. Public Services
4. Banking/Finance
5. Insurance
6. Construction
7. Health/Pharmaceutical
8. Business Services/IT business services
9. Other

C. ***How many employees are there in total in your department*?**

1. 0 - 5 employees
2. 6 – 10 employees
3. 11 – 50 employees
4. 51 – 100 employees
5. Above than 100 employees

D. ***Where is your department located?***

1. Urban
2. Sub Urban
3. Rural

E. ***Your Gender*?**

1. Male
2. Female

F. ***What level of applications is your department using?***

1. Desktop suites (e.g. Word processing, productivity)
2. Communication systems (e.g. groupware, e-mail)
3. Transactional systems for accounting finance, marketing, etc.
4. Decision support systems for accounting, finance, marketing, etc.
5. Enterprise systems (ERP, CRM)
6. Interorganisational Information systems (EDI, Electronic Business)
7. Other

G. ***Your Job Level?***

1. Operation Manager
2. Line Manager
3. Staff

H. ***Please state your age?***

1. 18-25 years
2. 26-35 years
3. 36-45 years
4. 46-55 years
5. above 56 years

I. ***Your Education Background?***

a. High School
b. Diploma
c. Bachelor Degree
d. Master Degree
e. Doctoral Degree

J. ***Do you have professional qualification in AIS?***

1. No
2. Yes, *Please specify* ……

K. ***Please tick on the blank space to identify the amounts of capital in your government agency business***:

1. ≤$5,000
2. >$5,000–10,000
3. >$10,000–20,000
4. >$20,000–50,000
5. >$50,000–100,000
6. >$100,000–200,000
7. >$2000,000–500,000
8. >$500,000–1,000,000
9. >$1,000,000

SECTION B.

B1. Perceived Usefulness

Code	To what extend do you believe the following statements are valid in your business	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
PU1	*I would feel comfortable to do things over the AIS on my own.*	1	2	3	4	5
PU2	*If I wanted to, I could easily to do things over the AIS on my own.*	1	2	3	4	5
PU3	*I would be able to do over the AIS even if there is no one around to show me how to*	1	2	3	4	5
PU4	*Using the AIS in my job would enable me to accomplish tasks more quickly.*	1	2	3	4	5
PU5	*Using AIS would improve my job performance*	1	2	3	4	5
PU6	*Using AIS would increase my productivity*	1	2	3	4	5
PU7	*Using AIS would enhance my effectiveness on the job.*	1	2	3	4	5
PU8	*Using AIS would make it easier to do my job*	1	2	3	4	5
PU9	*I would find AIS useful in my job*	1	2	3	4	5
PU10	*To do things over AIS is an ideal like*	1	2	3	4	5
PU11	*Using the AIS in my department would be pleasant*	1	2	3	4	5

B2. EASE OF USE

Code	To what extend do you believe the following statements are valid in your business	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
EOU1	*Learning to utilize AIS would be easy for me*	1	2	3	4	5
EOU2	*I would find it easy to use AIS to obtain decision-making information*	1	2	3	4	5
EOU3	*My interaction with the AIS was clear and understandable*	1	2	3	4	5
EOU4	*I found the AIS to be flexible to interact with*	1	2	3	4	5
EOU5	*It would be easy for me to become skillful at using AIS.*	1	2	3	4	5
EOU6	*I found the AIS easy to use*	1	2	3	4	5
EOU7	*AIS provides considerable commerce capabilities.*	1	2	3	4	5
EOU8	*The interfaces of the AIS applications are easy to use.*	1	2	3	4	5
EOU9	*The screen design of the AIS devices is effective.*	1	2	3	4	5
EOU10	*AIS devices have nice input features to the business service*	1	2	3	4	5
EOU11	*The terminology used for AIS is easy to understand.*	1	2	3	4	5
EOU12	*AIS provides strong capabilities in support of mobility.*	1	2	3	4	5

B3. INTENTION TO USE AIS

Code	To what extend do you believe the following statements are valid in your business	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
Int1	*I think it would be very good to use the AIS for my department activities in addition to traditional methods*	1	2	3	4	5
Int2	*In my opinion it would be very desirable to use the AIS for my department activities in addition to traditional methods*	1	2	3	4	5
Int3	*It would be much better for me to use the AIS for my department activities in addition to traditional methods*	1	2	3	4	5
Int4	*Using the AIS for my department activities is a good idea*	1	2	3	4	5
Int5	*Overall, I like using the AIS for my department activities*	1	2	3	4	5
Int6	*If I heard about a new information technology, I would look for ways to experiment with it.*	1	2	3	4	5
Int7	*Among my peers, I am usually the first to explore new information technologies.*	1	2	3	4	5
Int8	*In general, I am hesitant to try out new information technologies*	1	2	3	4	5
Int9	*I like to experiment with new information technologies*	1	2	3	4	5

B4. AIS Adoption

Code	To what extend do you believe the following statements are valid in your business	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
AU1	*The AIS now day is prominent strategy*	1	2	3	4	5
AU2	*The AIS is safe*	1	2	3	4	5
AU3	*The AIS saving cost and time*	1	2	3	4	5
AU4	*The AIS applications supporting the department business processes*	1	2	3	4	5
AU5	*How much would you say your profit/earn of your services through AIS each month?*	*Nothing*	*Less that USD50*	*USD50 to USD100*	*USD 100 to USD 250*	*More than USD 250*
		1	2	3	4	5
AU6	*I have been using AIS for:*	*Less than 6 month*	*6 month to 12 month*	*1 to 3 years*	*3 – 5 years*	*More than 5 years*
		1	2	3	4	5
AU7	*How many day in a week you use AIS?*	None	1 day	3 days	6 days	Everyday
		1	2	3	4	5
AU8	*How many types of transaction you frequently using AIS services in a month?*	*Less than 5*	*6 to 10 times*	*11 to 50 times*	*51 to 100 times*	*More than 100 times*
		1	2	3	4	5

Thank You

APPENDIX 2. STATISTICAL DATA ANALYSIS RESULTS

Reliability of Perceived Usefulness

Case Processing Summary

		N	%
Cases	Valid	155	100,0
	Excluded[a]	0	,0
	Total	155	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,760	11

Item Statistics

	Mean	Std. Deviation	N
PU1	3,82	,936	155
PU2	3,97	,715	155
PU3	3,83	,959	155
PU4	3,87	,745	155
PU5	4,05	,840	155
PU6	3,67	,757	155
PU7	3,99	,841	155
PU8	3,90	,722	155
PU9	3,22	1,052	155
PU10	3,39	,886	155
PU11	3,43	,954	155

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PU1	37,32	20,010	,667	,706
PU2	37,17	21,790	,624	,721
PU3	37,30	20,511	,580	,718
PU4	37,26	21,923	,572	,725
PU5	37,09	21,602	,533	,727
PU6	37,46	22,328	,499	,733
PU7	37,14	21,123	,600	,718
PU8	37,24	22,573	,492	,735
PU9	37,92	23,831	,149	,782
PU10	37,75	24,800	,100	,780
PU11	37,70	25,898	-,035	,800

Reliability of Perceived Ease of Use

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	155	100,0
	Excluded [a]	0	,0
	Total	155	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,826	12

Item Statistics

	Mean	Std. Deviation	N
EOU1	3,83	,710	155
EOU2	3,99	,818	155
EOU3	3,93	,713	155
EOU4	3,78	,767	155
EOU5	3,67	,685	155
EOU6	3,78	,832	155
EOU7	3,95	,745	155
EOU8	3,70	,863	155
EOU9	3,90	,685	155
EOU10	3,74	,828	155
EOU11	3,84	,659	155
EOU12	4,03	,711	155

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EOU1	42,30	27,148	,059	,844
EOU2	42,14	23,019	,561	,806
EOU3	42,21	23,516	,589	,804
EOU4	42,35	22,438	,697	,794
EOU5	42,46	22,601	,771	,791
EOU6	42,35	23,412	,495	,812
EOU7	42,19	23,166	,609	,802
EOU8	42,44	22,611	,577	,804
EOU9	42,24	24,949	,390	,820
EOU10	42,39	23,773	,450	,816
EOU11	42,30	24,132	,544	,809
EOU12	42,11	26,981	,082	,842

Reliability of Intention to Use AIS

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	155	100,0
	Excluded[a]	0	,0
	Total	155	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,698	8

Item Statistics

	Mean	Std. Deviation	N
AU1	3,86	,871	155
AU2	4,01	,688	155
AU3	3,86	,912	155
AU4	3,85	,728	155
AU5	4,03	,809	155
AU6	3,68	,796	155
AU7	3,66	,723	155
AU8	3,61	,679	155

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AU1	26,71	8,675	,599	,614
AU2	26,56	9,547	,584	,630
AU3	26,70	8,522	,592	,614
AU4	26,72	9,192	,631	,616
AU5	26,54	9,146	,553	,629
AU6	26,88	10,116	,347	,678
AU7	26,90	12,244	-,051	,753
AU8	26,96	12,466	-,088	,754

Correlations among Variables

Descriptive Statistics

	Mean	Std. Deviation	N
Usefulness	3,7396	,46771	155
Ease_of_Use	3,8446	,44168	155
Intention_to_Use_AIS	3,8210	,44206	155

Correlations

		Usefulness	Ease_of_Use	Intention_to_Use_AIS
Usefulness	Pearson Correlation	1	,476**	,554**
	Sig. (2-tailed)		,000	,000
	N	155	155	155
Ease_of_Use	Pearson Correlation	,476**	1	,706**
	Sig. (2-tailed)	,000		,000
	N	155	155	155
Intention_to_Use_AIS	Pearson Correlation	,554**	,706**	1
	Sig. (2-tailed)	,000	,000	
	N	155	155	155

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

Linear Regression between Intention to Use and Usefulness (Hypothesis 1)

Descriptive Statistics

	Mean	Std. Deviation	N
Intention_to_Use_AIS	3,8210	,44206	155
Usefulness	3,7396	,46771	155

Correlations

		Intention_to_Use_AIS	Usefulness
Pearson Correlation	Intention_to_Use_AIS	1,000	,554
	Usefulness	,554	1,000
Sig. (1-tailed)	Intention_to_Use_AIS	.	,000
	Usefulness	,000	.
N	Intention_to_Use_AIS	155	155
	Usefulness	155	155

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Usefulness[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Intention_to_Use_AIS

Model Summary

					Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	,554[a]	,307	,302	,36924	,307	67,728	1	153	,000

a. Predictors: (Constant), Usefulness

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,234	1	9,234	67,728	,000[a]
	Residual	20,860	153	,136		
	Total	30,094	154			

a. Predictors: (Constant), Usefulness

b. Dependent Variable: Intention_to_Use_AIS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1,863	,240		7,771	,000					
	Usefulness	,524	,064	,554	8,230	,000	,554	,554	,554	1,000	1,000

a. Dependent Variable: Intention_to_Use_AIS

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	Usefulness
1	1	1,992	1,000	,00	,00
	2	,008	16,105	1,00	1,00

a. Dependent Variable: Intention_to_Use_AIS

Linear Regression between Intention to Use and Ease of Use (Hypothesis 2)

Descriptive Statistics

	Mean	Std. Deviation	N
Intention_to_Use_AIS	3,8210	,44206	155
Ease_of_Use	3,8446	,44168	155

Correlations

		Intention_to_Use_AIS	Ease_of_Use
Pearson Correlation	Intention_to_Use_AIS	1,000	,706
	Ease_of_Use	,706	1,000
Sig. (1-tailed)	Intention_to_Use_AIS	.	,000
	Ease_of_Use	,000	.
N	Intention_to_Use_AIS	155	155
	Ease_of_Use	155	155

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Ease_of_Use[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Intention_to_Use_AIS

Model Summary

					Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	,706[a]	,499	,496	,31392	,499	152,389	1	153	,000

a. Predictors: (Constant), Ease_of_Use

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15,017	1	15,017	152,389	,000[a]
	Residual	15,077	153	,099		
	Total	30,094	154			

a. Predictors: (Constant), Ease_of_Use

b. Dependent Variable: Intention_to_Use_AIS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1,103	,222		4,976	,000					
	Ease_of_Use	,707	,057	,706	12,345	,000	,706	,706	,706	1,000	1,000

a. Dependent Variable: Intention_to_Use_AIS

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	Ease_of_Use
1	1	1,994	1,000	,00	,00
	2	,006	17,523	1,00	1,00

a. Dependent Variable: Intention_to_Use_AIS

Linear Regression between Intention to Use and Ease of Use (Hypothesis 3)

Descriptive Statistics

	Mean	Std. Deviation	N
Intention_to_Use_AIS	3,8210	,44206	155
Usefulness	3,7396	,46771	155
Ease_of_Use	3,8446	,44168	155

Correlations

		Intention_to_Use_AIS	Usefulness	Ease_of_Use
Pearson Correlation	Intention_to_Use_AIS	1,000	,554	,706
	Usefulness	,554	1,000	,476
	Ease_of_Use	,706	,476	1,000
Sig. (1-tailed)	Intention_to_Use_AIS	.	,000	,000
	Usefulness	,000	.	,000
	Ease_of_Use	,000	,000	.
N	Intention_to_Use_AIS	155	155	155
	Usefulness	155	155	155
	Ease_of_Use	155	155	155

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Ease_of_Use, Usefulness[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Intention_to_Use_AIS

Model Summary

					Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	,748[a]	,560	,554	,29510	,560	96,794	2	152	,000

a. Predictors: (Constant), Ease_of_Use, Usefulness

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,858	2	8,429	96,794	,000[a]
	Residual	13,236	152	,087		
	Total	30,094	154			

a. Predictors: (Constant), Ease_of_Use, Usefulness

b. Dependent Variable: Intention_to_Use_AIS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	,624	,233		2,680	,008					
	Usefulness	,266	,058	,281	4,598	,000	,554	,349	,247	,773	1,293
	Ease_of_Use	,573	,061	,572	9,357	,000	,706	,605	,503	,773	1,293

a. Dependent Variable: Intention_to_Use_AIS

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Usefulness	Ease_of_Use
1	1	2,986	1,000	,00	,00	,00
	2	,008	19,416	,30	,99	,14
	3	,006	21,470	,70	,01	,86

a. Dependent Variable: Intention_to_Use_AIS