FACTORS INFLUENCING THE ADOPTION OF CLOUD-BASED ACCOUNTING SOFTWARES IN MALAYSIA

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Abstract

This thesis investigates the factors influencing the adoption of cloud-based accounting software in Malaysian organizations. With the advent of cloud computing, traditional accounting practices have undergone significant transformations, offering enhanced accessibility, cost efficiency, real-time data processing, and scalable storage solutions. Despite these advantages, the adoption of cloud-based accounting software is influenced by a myriad of factors. This study aims to identify and analyze these factors using a robust methodological framework. The research employs a quantitative approach, utilizing a structured questionnaire distributed to accountants across various industries in Malaysia. The study sample consists of 194 respondents, providing a comprehensive demographic profile. Key factors examined include cost, security concern, top management support, technology readiness, competitive pressure, complexity, and compatibility. The findings reveal that compatibility and complexity are the most significant predictors of cloud-based accounting software adoption. Compatibility ensures seamless integration with existing systems, while complexity addresses the need to simplify intricate accounting processes. Other factors such as cost, security concern, top management support, technology readiness, and competitive pressure, though positively correlated with adoption, do not show significant impacts in the regression analysis. For organizations, the emphasis should be on selecting software that integrates well with existing systems and simplifies complex processes. Software providers should focus on enhancing compatibility and user-friendliness, while policymakers should create supportive regulatory environments and provide incentives for adoption.

Keywords: Cloud-Based Accounting Software, Technology Adoption, Compatibility, Complexity, Cost Efficiency, Security Concerns, Top Management Support, Technology Readiness, Competitive Pressure

Abstrak

Tesis ini menyiasat mengenai faktor-faktor yang mempengaruhi penggunaan perisian perakaunan berasaskan awan dalam organisasi Malaysia. Dengan kemunculan pengkomputeran awan, amalan perakaunan tradisional telah mengalami transformasi yang ketara, menawarkan kebolehcapaian yang dipertingkatkan, kecekapan kos, pemprosesan data masa nyata dan penyelesaian storan berskala. Di sebalik kelebihan ini, penggunaan perisian perakaunan berasaskan awan dipengaruhi oleh pelbagai faktor. Kajian ini bertujuan untuk mengenal pasti dan menganalisis faktor-faktor ini menggunakan rangka kerja metodologi yang mantap. Penyelidikan ini menggunakan pendekatan kuantitatif, menggunakan soal selidik berstruktur yang diedarkan kepada akauntan merentasi pelbagai industri di Malaysia. Sampel kajian terdiri daripada 194 responden, memberikan profil demografi yang komprehensif. Faktor utama yang diperiksa termasuk kos, kebimbangan keselamatan, sokongan pengurusan atasan, kesediaan teknologi, tekanan persaingan, kerumitan dan keserasian. Penemuan mendedahkan bahawa keserasian dan kerumitan adalah peramal yang paling penting bagi penggunaan perisian perakaunan berasaskan awan. Keserasian memastikan integrasi yang lancar dengan sistem sedia ada, manakala kerumitan menangani keperluan untuk memudahkan proses perakaunan. Faktor lain seperti kos, keselamatan, sokongan pengurusan atasan, kesediaan teknologi dan tekanan persaingan, walaupun berkorelasi positif dengan penerimaan, tidak menunjukkan kesan yang ketara dalam analisis regresi. Organisasi perlu memilih perisian yang sesuai dengan sistem sedia ada untuk memudahkan proses yang kompleks. Penyedia perisian harus menumpukan pada peningkatan keserasian dan kemesraan pengguna, manakala penggubal dasar harus mewujudkan persekitaran kawal selia yang menyokong dan menyediakan insentif untuk diterima pakai.

Kata Kunci: Perisian Perakaunan Berasaskan Awan, Penggunaan Teknologi, Keserasian, Kerumitan, Kecekapan Kos, Kebimbangan Keselamatan, Sokongan Pengurusan Atasan, Kesediaan Teknologi, Tekanan Persaingan

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List of Abbreviations

Abbreviation	Description
ANOVA	Analysis of Variance
AR	Accounts Receivable
B	Unstandardized Coefficient
β	Standardized Beta Coefficient
CSP	Cloud Service Provider
DOI	Diffusion of Innovation
ERP	Enterprise Resource Planning
ICT	Information and Communications Technology
IT	Information Technology
JD	Job Description
MEC	Month-End Closing
MICPA	Malaysian Institute of Certified Public Accountants
MIA	Malaysian Institute of Accountants
Opex	Operating Expenses
RO	Research Objective
ROI	Return on Investment
RQ	Research Question
R2	R-Squared (Coefficient of Determination)
SOX	Sarbanes-Oxley Act
SMEs	Small and Medium-sized Enterprises
SPSS	Statistical Package for the Social Sciences
SQL	Structured Query Language
TAM	Technology Acceptance Model
TOE	Technology-Organization-Environment
VIF	Variance Inflation Factor

CHAPTER ONE

INTRODUCTION

1.1 Background of Study

Traditional accounting procedures have been reformed by the rise of cloud computing, which has made it possible for companies to use cloud-based accounting software for effective financial management and reporting. Accounting software that is hosted on the cloud has many benefits, including improved accessibility, cost efficiency, real-time data processing, and expandable storage options. Organizations are switching from traditional on-premises accounting systems to cloud-based alternatives because of the huge global growth in the acceptance of cloud-based accounting software in recent years (Li, 2023). According to Li (2021), the complexity and monotony of traditional accounting audit procedures are reduced by the introduction of technology-based accounting software. Thus, we can say that cloud-based accounting software benefits the company in terms of speed and accuracy rather than traditional accounting procedures. The decision to employ cloud-based accounting software is influenced by several criteria that have been discovered in the research that is currently available. According to Ferdinand et al. (2020), perceived benefits, compatibility, complexity, owner-manager knowledge, organization size, competitive pressure, and informal networks are among the fundamentals that impact an organization's adoption of cloud-based accounting software based on Technological, Organizational, and Environmental (TOE) framework. In another study conducted by Bambang et al. (2020), the factors that were derived are apparent usefulness, identified ease of use, and attitude according to the Technology Acceptance Model (TAM) framework. Another popular framework used by many

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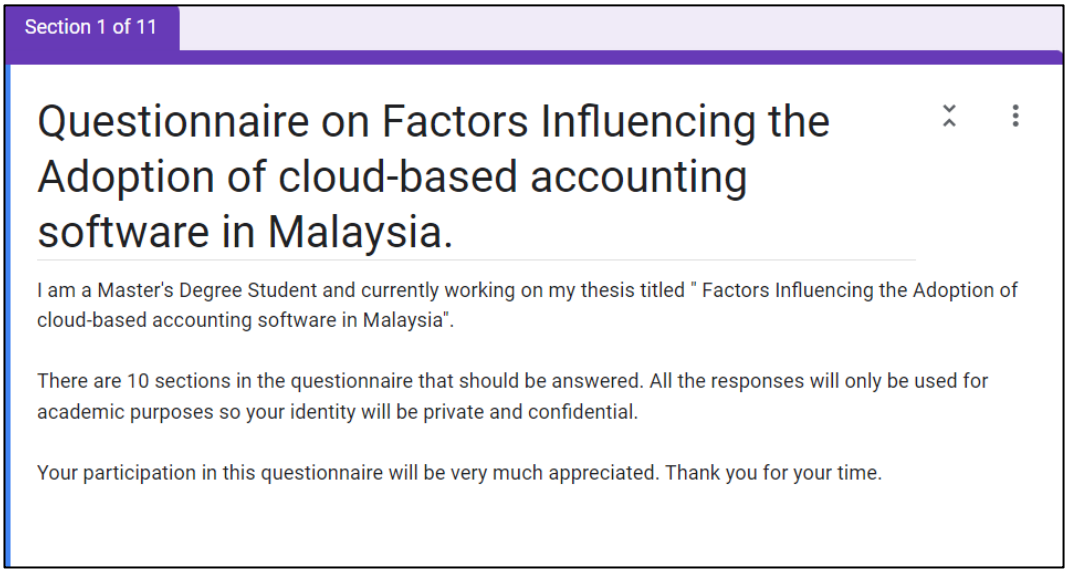
APPENDICES

Appendix 1: Questionnaire

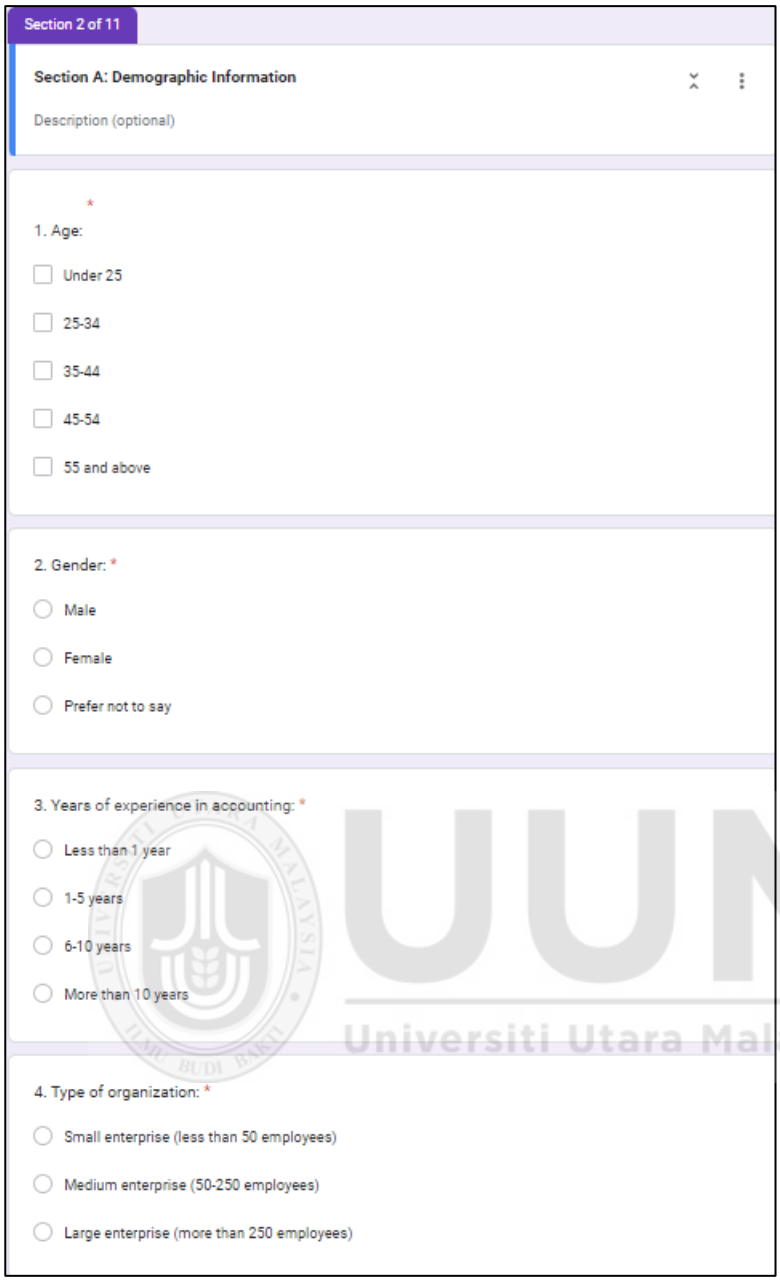

Section 1 of 11

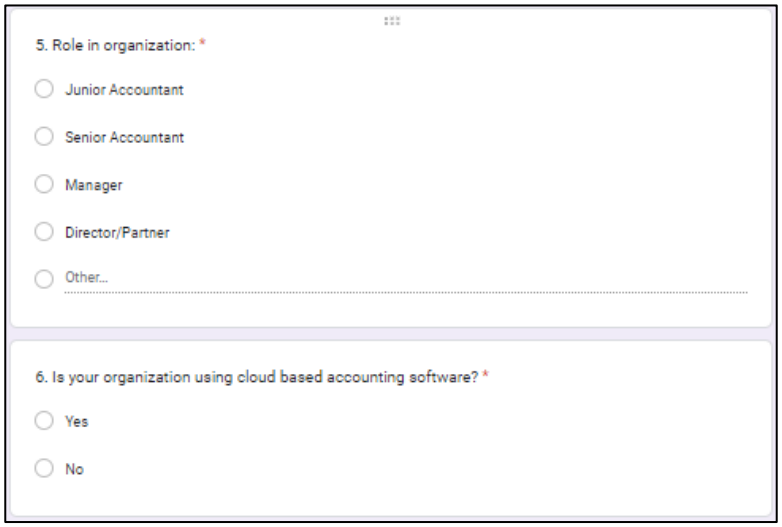
Questionnaire on Factors Influencing the Adoption of cloud-based accounting software in Malaysia.

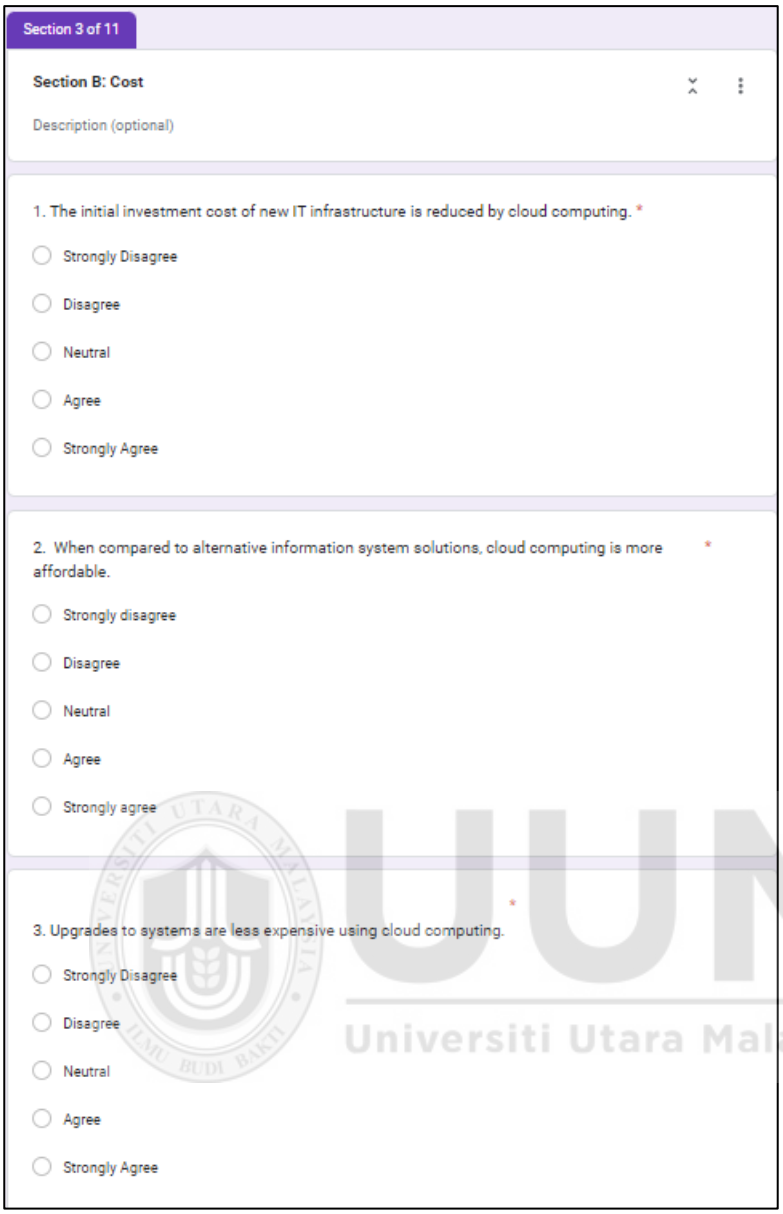
I am a Master's Degree Student and currently working on my thesis titled " Factors Influencing the Adoption of cloud-based accounting software in Malaysia".

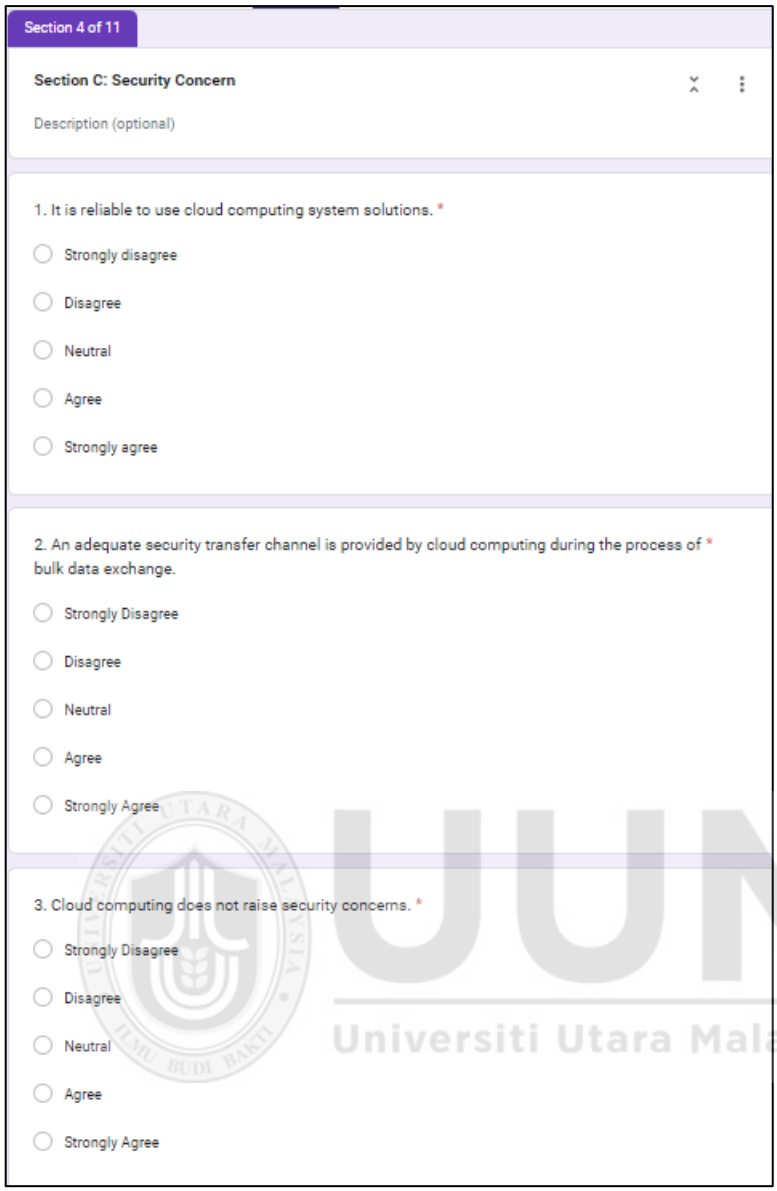
There are 10 sections in the questionnaire that should be answered. All the responses will only be used for academic purposes so your identity will be private and confidential.

Your participation in this questionnaire will be very much appreciated. Thank you for your time.









Section 5 of 11

Section D: Top Management Support

Description (optional)

1. Cloud computing is appealing to top management as a means of gaining a competitive edge. *

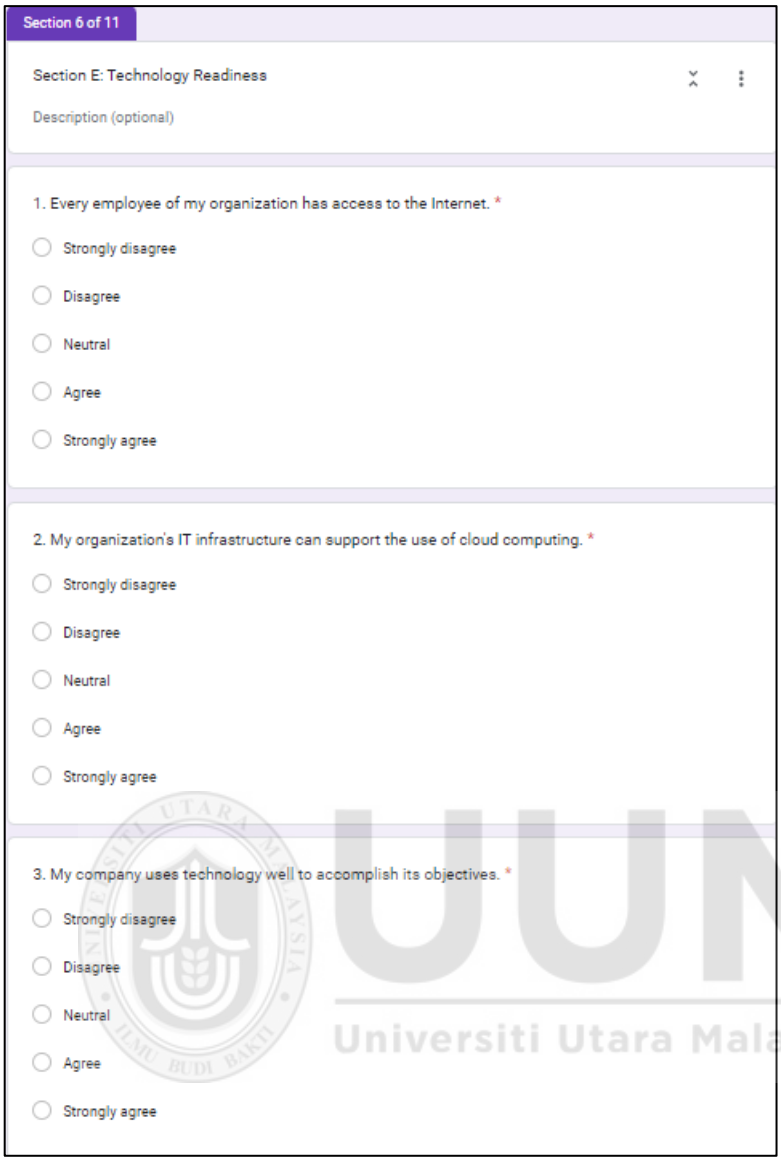
- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

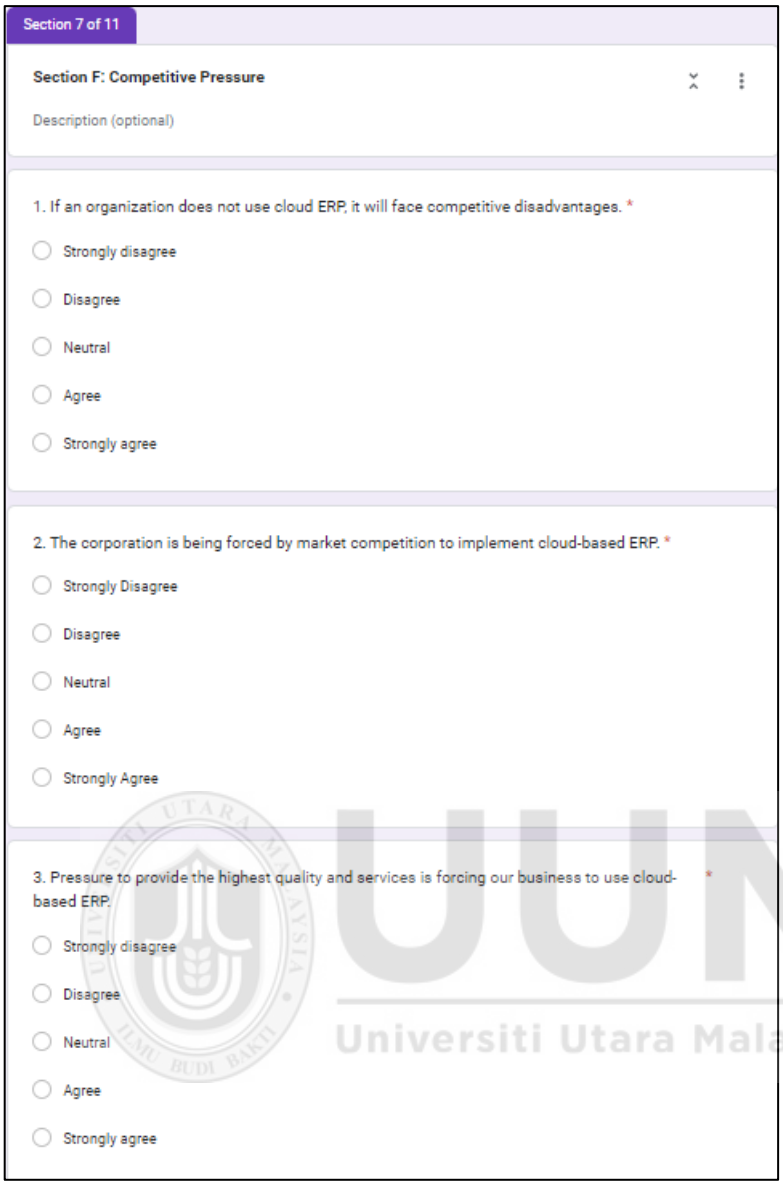
2. When it comes to information systems, top management participates in the process and leads with strength. *

- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

3. Cloud computing adoption resources are provided by top management without hesitation. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree




Section 7 of 11

Section F: Competitive Pressure

Description (optional)

1. If an organization does not use cloud ERP, it will face competitive disadvantages. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

2. The corporation is being forced by market competition to implement cloud-based ERP. *

- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

3. Pressure to provide the highest quality and services is forcing our business to use cloud-based ERP. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

Section 8 of 11

Section G: Complexity

Description (optional)

1. For workers in my business, adopting cloud computing does not require a high level of ability. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

2. Cloud computing is a less sophisticated technology than other kinds of technology. *

- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

3. For my organization, integrating cloud computing with the current IT infrastructure poses no issues. *

- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

Section 9 of 11

Section H: Compatibility

Description (optional)

1. Connecting cloud computing to my organization's current IT infrastructure is simple. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

2. Using cloud computing technology works with my company in every way. *

- Strongly Disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

3. Compatibility with cloud computing is not an issue at my company. *

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

Section 10 of 11

Consent for Participation

Description (optional)

Do you consent to participate in this study? *

- Yes
- No