

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**THE USE OF COMPUTERISED ACCOUNTING SYSTEMS
AMONG ACCOUNTANTS IN SMALL AND MICRO
BUSINESSES IN XI'AN, SHAAN XI OF CHINA**



ZHANG LANLAN

UUM
Universiti Utara Malaysia

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
MAY 2017**

**THE USE OF COMPUTERISED ACCOUNTING SYSTEMS
AMONG ACCOUNTANTS IN SMALL AND MICRO
BUSINESSES IN XI'AN, SHAAN XI OF CHINA**



ZHANG LANLAN

UUM
Universiti Utara Malaysia

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
in Partial Fulfillment of the Requirement for the Master of
Sciences (International Accounting)**



PERAKUAN KERJA KERTAS PENYELIDIKAN
(Certification of Research Paper)

Saya, mengaku bertandatangan, memperakukan bahawa
(I, the undersigned, certified that)

ZHANG LANLAN (819667)

Calon untuk Ijazah Sarjana
(Candidate for the degree of)

MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)

telah mengemukakan kertas penyelidikan yang bertajuk
(has presented his/her research paper of the following title)

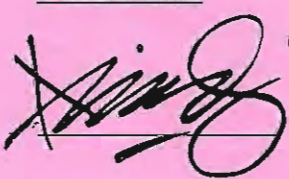
**THE USE OF COMPUTERISED ACCOUNTING SYSTEMS AMONG ACCOUNTANTS IN SMALL AND
MICRO BUSINESSES IN XI'AN, SHAAN XI OF CHINA**

Seperti yang tercatat di muka surat tajuk dan kulit kertas penyelidikan
(as it appears on the title page and front cover of the research paper)

Bahawa kertas penyelidikan tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu
dengan memuaskan.

*(that the research paper acceptable in the form and content and that a satisfactory knowledge of the field is covered
by the research paper).*

Nama Penyelia : **DR. AIDI AHMI**
(Name of Supervisor)

Tandatangan : 
(Signature)

Tarikh : **15 JUN 2017**
(Date)

PERMISSION TO USE

In presenting this dissertation/project paper in partial fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this dissertation/project paper in any manner, in whole or in part, for scholarly purposes may be granted by my supervisor(s) or in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business where I did my dissertation/project paper. It is understood that any copying or publication or use of this dissertation/project paper parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material in my dissertation/project paper.

Request for permission to copy or to make other use of materials in this dissertation/project paper in whole or in part should be addressed to:

Dean of Othman Yeop Abdullah Graduate School of Business

Universiti Utara Malaysia

06010 UUM Sintok

Kedah Darul Aman



ABSTRACT

The main purpose of this study is to examine the relationship between the perceived ease of use, perceived usefulness and usage of Computerized Accounting System (CAS) among accountants in small and micro businesses in Xi'an, Shaan Xi of China. This study uses the quantitative method for data analysis. Data were collected using a set of questionnaires distributed to a sample of 400 accountants, 221 of the questionnaire were returned and only 201 were used for further analysis. The results showed a positive relationship between perceived ease of use, perceived usefulness and the use of CAS. About the current usage state of CAS in China, there were about 73.6 % of businesses already implemented CAS in Xi'an Shaan Xi of China. U8 as the most popular type of accounting software, has about 32.8 % of the respondents. The recommendation for this research can be improved by conducting the other factors that have effect on the adoption of CAS. A larger sample should also be covered not just focus on the selected city of China. The data from this research is collected from the online survey. Another approach should also be considered for data collection. Through information provided in this research, accountants, business owners, government, software provider and other related parties could acquire a better understanding of the benefits of CAS. Most of the previous studies were undertaken outside of China such as United States, Kenya, Nigeria, and Malaysia. This study try to form the perspective of the small and micro businesses on the usage and the implementation of CAS especially in Xi'an, Shaan Xi of China to encourage them to use the accounting software.

Keywords: Perceived Ease of Use; Perceived Usefulness; Computerized Accounting System; China

ABSTRAK

Tujuan utama kajian ini adalah untuk mengkaji hubungan di antara persepsi kemudahan penggunaan, persepsi kebergunaan dan penggunaan Sistem Perakaunan Berkomputer (CAS) di kalangan akauntan dalam perniagaan kecil dan mikro di Xi'an, Shaan Xi, China. Kajian ini telah menggunakan kaedah kuantitatif untuk analisis data. Data tersebut dikumpulkan dengan menggunakan satu set soal selidik yang diedarkan kepada sampel yang terdiri daripada 400 akauntan. Dari jumlah tersebut 221 soal selidik telah dikembalikan dan hanya 201 telah digunakan untuk analisis selanjutnya. Hasil kajian menunjukkan hubungan yang positif antara persepsi kemudahan penggunaan, persepsi kebergunaan dan penggunaan CAS. Berhubung dengan keadaan penggunaan semasa CAS di China, terdapat kira-kira 73.6% daripada perniagaan yang dikaji telah melaksanakan penggunaan CAS di Xi'an, Shaan Xi, China. U8 merupakan perisian perakaunan yang paling popular digunakan yang mewakili 32.8% daripada responden. Kajian ini boleh ditambah baik lagi pada masa hadapan dengan mengkaji faktor-faktor yang lain yang boleh memberi kesan terhadap penggunaan CAS. Sampel yang lebih besar juga boleh diliputi supaya tidak hanya menumpukan perhatian kepada kawasan terpilih sahaja di China. Data daripada kajian ini dikumpulkan menerusi kaji selidik yang dibuat secara atas talian. Pendekatan kutipan data yang lain juga boleh dipertimbangkan. Menerusi maklumat yang dibekalkan dalam kajian ini, akauntan, pemilik perniagaan, pihak kerajaan, pembekal perisian dan lain-lain pihak berkepentingan boleh memperolehi pemahaman yang lebih baik terhadap manfaat CAS. Kebanyakan penyelidikan yang lepas dijalankan di luar China seperti Amerika Syarikat, Sri Lanka, Nigeria, dan Malaysia. Kajian ini cuba untuk membentuk perspektif dari perniagaan kecil dan mikro terhadap penggunaan dan pelaksanaan CAS terutama di Xi'an, Shaan Xi China bagi menggalakkan mereka untuk menggunakan perisian perakaunan.

Kata kunci: Persepsi Kemudahan Penggunaan; Persepsi Kebergunaan; Sistem Perakaunan Berkomputer; China

ACKNOWLEDGEMENT

Firstly, I am really thankful to all those who have helped and supported me to complete this study successfully.

Secondly, I am especially thankful to my supervisor Dr. Aidi Ahmi. I realize this thesis would not have been easy without his support and supervision. I really appreciate his unyielding support, and constructive advice during the course of writing this thesis.

Thirdly, my appreciation also goes to my friends and colleagues. Without their help and encouragement, this thesis would not have been completed. I would like to express acknowledge to the support of my university who provided the funding for my study.

Fourth, I would like to express my sincere appreciation to my adorable parents and siblings for their prayers and moral support. Thanks to my family for their undivided love and unwavering support.

TABLE OF CONTENTS

PERMISSION TO USE.....	ii
ABSTRACT.....	iii
ABSTRAK.....	iv
ACKNOWLEDGEMENT	v
TABLE OF CONTENTS.....	vi
LIST OF TABLES	viii
LIST OF FIGURES.....	ix
LIST OF ABBREVIATIONS	x
CHAPTER ONE: INTRODUCTION.....	1
1.1 BACKGROUND	1
1.2 PROBLEM STATEMENT	4
1.3 RESEARCH QUESTIONS	5
1.4 RESEARCH OBJECTIVES.....	6
1.5 SIGNIFICANT OF THE STUDY	7
1.6 SCOPE OF THE STUDY	7
1.7 CHAPTER SUMMARY	8
CHAPTER TWO: LITERATURE REVIEW	9
2.1 INTRODUCTION	9
2.2 SMALL AND MICRO BUSINESSES IN CHINA.....	9
2.3 COMPUTERIZED ACCOUNTING	10
2.3.1 Manual Accounting versus Computerized Accounting.....	11
2.3.2 Benefits of Computerized Accounting	13
2.4 PREVIOUS RESEARCH.....	14
2.4.1 Adoption of CAS.....	15
2.4.2 Factors That Determine Adoption of CAS	16
2.5 UNDERPINNING THEORY	16
2.5.1 Technology Acceptance Model	17
2.5.2 Unified Technology Acceptance User Theory	19
2.6 VARIABLES.....	20
2.6.1 Perceived Ease of Use of CAS.....	20
2.6.2 Perceived Usefulness of CAS	22
2.6.3 Use of CAS	22
2.7 CHAPTER SUMMARY	23
CHAPTER THREE: RESEARCH METHODOLOGY	24
3.1 INTRODUCTION	24
3.2 RESEARCH FRAMEWORK	24
3.3 HYPOTHESIS.....	25
3.4 RESEARCH DESIGN	26
3.5 QUESTIONNAIRE DESIGN	27
3.6 PILOT STUDY.....	28
3.7 SAMPLING METHOD	29

3.8	DATA COLLECTION.....	30
3.9	CHAPTER SUMMARY	31
	CHAPTER FOUR: RESULTS AND DISCUSSIONS.....	33
4.1	INTRODUCTION	33
4.2	PROFILE OF RESPONDENTS.....	33
	4.2.1 Gender	34
	4.2.2 Respondent Age	34
	4.2.3 Company Age	35
	4.2.4 Number of Employees.....	36
	4.2.5 Company' Annual Revenue.....	37
	4.2.6 IT Skills	38
4.3	USAGE OF COMPUTERIZED ACCOUNTING SYSTEM	39
	4.3.1 Use of CAS	39
	4.3.2 Number of Years Implementing CAS.....	40
	4.3.3 Type of accounting Software Used.....	40
	4.3.4 Training provided for CAS.....	41
4.4	DATA SCREENING	42
4.5	VALIDITY TEST.....	42
4.6	RELIABILITY TEST	43
	4.6.1 Cronbach's Alpha.....	43
	4.6.1.1 Perceived Ease of Use.....	45
	4.6.1.2 Perceived Usefulness	45
	4.6.1.3 Intent to Use the CAS	46
4.7	FACTOR ANALYSIS	47
	4.7.1 Kaiser-Meyer-Olkin (KMO) and Bartlett Test of Sphericity	48
	4.7.2 Eigenvalues and Variances Percentage	48
	4.7.3 Scree Plot.....	50
4.8	DESCRIPTIVE ANALYSIS.....	51
4.9	MULTIPLE REGRESSION ANALYSIS.....	52
4.10	RESULT OF HYPOTHESIS TESTING.....	55
4.11	CHAPTER SUMMARY	60
	CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS.....	62
5.1	INTRODUCTION	62
5.2	SUMMARY OF THE RESEARCH FINDING	62
5.3	CONTRIBUTIONS	63
5.4	LIMITATIONS.....	64
5.5	RECOMMENDATION	65
5.6	CHAPTER SUMMARY	66
	REFERENCES.....	67
	APPENDIX A:PRIOR STUDIES ON CAS	73
	APPENDIX B:QUESTIONNAIRE	77

LIST OF TABLES

Table 3.2	Pilot Test Result.....	29
Table 3.3	Table for Determining Sample Size from a Given Population.....	30
Table 3.4	Breakdown of the Responses.....	31
Table 4.1	Gender profile of respondents.....	34
Table 4.2	Age Profile of Respondents.....	35
Table 4.3	Company Age.....	36
Table 4.4	Number of Employee.....	37
Table 4.5	Company' Annual Revenue.....	37
Table 4.6	IT Skill.....	38
Table 4.7	Use of CAS.....	39
Table 4.8	Number of Years Implementing CAS.....	40
Table 4.9	Type of Accounting Software Used.....	41
Table 4.10	Training Provided for CAS.....	41
Table 4.11	Reliability Statistics.....	44
Table 4.12	Item-Total Statistics.....	44
Table 4.13	PEOU Reliability Statistics.....	45
Table 4.14	PEOU Inter-Item Correlation Matrix.....	45
Table 4.15	PU Reliability Statistics.....	46
Table 4.16	PU Inter-Item Correlation Matrix.....	46
Table 4.17	USE Reliability Statistics.....	46
Table 4.18	USE Inter-Item Correlation Matrix.....	47
Table 4.19	KMO and Bartlett's Test.....	48
Table 4.20	Total Variance Explained.....	49
Table 4.22	Descriptive Statistics.....	52
Table 4.23	Model Summary.....	53
Table 4.24	ANOVA.....	53
Table 4.25	Coefficients.....	54
Table 4.26	Correlations.....	55
Table 4.27	PEOU Model Summary.....	56
Table 4.28	PEOU ANOVA.....	57
Table 4.29	PEOU Coefficients.....	58
Table 4.30	PU Model Summary.....	59
Table 4.31	PU ANOVA.....	59
Table 4.32	PU Coefficients.....	60
Table 5.1	Summary.....	63

LIST OF FIGURES

Figure 2.1	TAM based on Davis (1989).....	18
Figure 2.2	UTAUT Model.....	19
Figure 3.1	Research Framework.....	24
Figure 4.22	Scree Plot.....	51

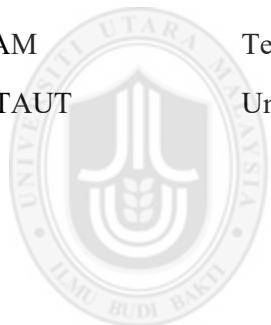


UUM
Universiti Utara Malaysia

LIST OF ABBREVIATIONS

The following abbreviations are used in this thesis:

AIS	Accounting Information System
CABS	Computer-Based Accounting System
CAS	Computerized Accounting Systems
EDI	Electronic Data Interchange
IT	Information Technology
PEOU	Perceived Ease of Use
PU	Perceived Usefulness
RFID	Radio Frequency Identification
SME	Small and Medium-sized Enterprise
TAM	Technology Acceptance Model
UTAUT	Unified Technology Acceptance User Theory



UUM
Universiti Utara Malaysia

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

In 1996, the Ministry of Finance of China issued the Standardization of Computerized Accounting to promote the usage of computerized accounting among businesses. It is an important action and effective decision to encourage the standardization of accounting work and improve the economic efficiency (Zhuang, 2012). In other words, businesses are encouraged to implement the Computerized Accounting Systems (CAS) for business transaction recording and reporting as well as for business effectiveness and efficiency. Computerization is an important strategy for establishing a modern enterprise system and improving the quality of accounting transactions and outputs. Information is the key of the development of today's enterprises and through computerization or establishing the information technology (IT) which makes the important information can be generated. Accounting information can help management, stakeholders and other decision makers to strengthen the business, improve efficiency and make suitable decision (Brynjolfsson & Hitt, 2000).

According to Ba (2013), China's small and micro-enterprises have reached 60 million of total businesses in 2012. As a major component of China's economy, SMEs play a significant role and represent 90% of all registered companies in China. In terms of

The contents of
the thesis is for
internal user
only

REFERENCES

- Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. *In Action Control* (11-39). Springer Berlin Heidelberg.
- Ajzen, I., & Fishbein, M. (1975). Belief, attitude, intention and behavior: An Introduction to Theory and Research.
- Alfredy, F. S. (2013). A Study on the factors determining adoption of computerized accounting system in public hospital: the case study of three district hospitals in Arusha region (Doctoral dissertation, Mzumbe University).
- Ba Shu Song (2013). Small and Micro Enterprise Financing Development Report: China's Current Situation and Asian Practice. Boao Forum for Asia, 6. (Chinese).
- Beavers, A. S., Lounsbury, J. W., Richards, J. K., Huck, S. W., Skolits, G. J., & Esquivel, S. L. (2013). Practical considerations for using exploratory factor analysis in educational research. *Practical assessment, research & evaluation*, 18(6), 1-13
- Boateng, A. A. (2015). The effect of computerization on record-keeping at Offinso Rural Bank (Doctoral dissertation). Kwame Nkrumah University of Science and Technology.
- Bowen, M., Morara, M., & Mureithi, M. (2009). Management of Business Challenges among Small and Micro Enterprises in Nairobi-Kenya. *KCA Journal of Business Management*, 2(1).
- Bryman, A., & Bell, E. (2015). Business Research Methods. Oxford University Press, USA.
- Brynjolfsson, E., & Hitt, L. M. (2000). Beyond computation: Information technology, organizational transformation and business performance. *The Journal of Economic Perspectives*, 14(4), 23-48.
- Ceruzzi, P. E. (2003). A History of Modern Computing. MIT press.
- Chen, C. K., & Hamdan, M. (2014). An Exploratory Study of Information Technology Adoption by SMEs in Brunei Darussalam. *World*, 4(2).
- Cheng, Y., Yu, T., Huang, C., Yu, C., & Yu, C., (2011). The Comparison of three major occupations for user acceptance of information technology: Applying the UTAUT model. *I-Business*, 3(2), 147-158. doi:10.4236/ib.2011.32021

- Cohen, J., Cohen, P., West, S. G., & Aiken, L. S. (2013). Applied multiple regression/correlation analysis for the behavioral sciences. Routledge.
- Cronbach, L. J. (1951). Coefficient Alpha and the Internal Structure of Tests. *Psychometrika*, 16(3), 297-334.
- Davis, F. D., Bagozzi, R. P., & Warshaw, P. R. (1989). User acceptance of computer technology: a comparison of two theoretical models. *Management science*, 35(8), 982-1003.
- Dharmarajan, B., & Gangadharan, K. (2013). Applying Technology Acceptance (TAM) model to determine the acceptance of Nursing Information System (NIS) for Computer Generated Nursing Care Plan among nurses. *International Journal of Computer Trends and Technology*, 4(8), 2625-2629.
- Diatmika, I. W. B., Irianto, G., & Baridwan, Z. (2016). Determinants of Behavior Intention Of Accounting Information Systems Based Information Technology Acceptance. *Imperial Journal of Interdisciplinary Research*, 2(8).
- Everaert, P., Sarens, G., & Rommel, J. (2010). Using Transaction Cost Economics to explain outsourcing of accounting. *Small Business Economics*, 35(1), 93-112.
- Feng, X., Ljungwall, C., & He, G. (2015). The Ecology of Chinese Private Enterprises (Vol. 5). World Scientific.
- Field, J. (2005). Social capital and lifelong learning. Bristol: Policy Press.
- Fowzia, R., & Nasrin, M. (2011). Appreciation of Computerized Accounting System in Financial Institutions in Bangladesh. *World Review of Business Research*, 1(2), 1-9.
- Hair, J. F., Anderson, R. E., Babin, B. J., & Black, W. C. (2010). Multivariate data analysis: A global perspective (Vol. 7). Upper Saddle River, NJ: Pearson.
- Halilovic, S., & Cicic, M. (2015). Changes in beliefs, satisfaction and information system continuance intention of experienced users. *International Journal of Business Information Systems*, 20(4), 509-535.
- Holden, H., & Rada, R. (2011). Understanding the influence of perceived usability and technology self-efficacy on teachers' technology acceptance. *Journal of Research on Technology in Education*, 43(4), 343-367.
- Horevoorts, N. J., Vissers, P. A., Mols, F., Thong, M. S., & van de Poll-Franse, L. V. (2015). Response rates for patient-reported outcomes using web-based versus paper questionnaires: comparison of two invitational methods in older colorectal cancer patients. *Journal of medical Internet research*, 17(5), 111.

- Horngren, C., Harrison, W., Oliver, S., Best, P., Fraser, D., & Tan, R. (2012). *Financial accounting*. Pearson Higher Education AU.
- Huang, Y. C., Backman, S. J., Backman, K. F., & Moore, D. (2013). Exploring user acceptance of 3D virtual worlds in travel and tourism marketing. *Tourism Management*, 6, 490-501.
- Jackson, C. M., Chow, S., & Leitch, R. A. (1997). Toward an understanding of the behavioral intention to use an information system. *Decision sciences*, 28(2), 357-389.
- Jing, H. (2013). The Study on the Impact of Data Storage from Accounting Information Processing Procedure. *Journal of Theoretical & Applied Information Technology*, 48(3).
- Kapoor, K., Dwivedi, Y., C. Piercy, N., Lal, B., & Weerakkody, V. (2014). RFID integrated systems in libraries: extending TAM model for empirically examining the use. *Journal of Enterprise Information Management*, 27(6), 731-758.
- Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and psychological measurement*, 30(3), 607-610.
- Lin, J. C. C., & Lu, H. (2000). Towards an understanding of the behavioural intention to use a web site. *International journal of information management*, 20(3), 197-208.
- Little, R. J., & Rubin, D. B. (2014). *Statistical analysis with missing data*. John Wiley & Sons.
- Liu et al. (2010). Research on Enterprise Life Cycle Division Based on Neural Network. <http://www.paper.edu.cn>. (Chinese).
- Liu Shi Yuan (2015) Research on P2P Network Loan and Small Micro Enterprise Financing Cost in China. *Southwest Finance*, 10, 012. (Chinese)
- Liu, X., & Cao, S. (2016). The Rent-Seeking Behavior of the Fair Value under the New Accounting Standards—Based on the Theory of Accounting for Rent-Seeking. *American Journal of Industrial and Business Management*, 6(02), 97.
- Marczyk, G., DeMatteo, D., & Festinger, D. (2005). *Essentials of research design and methodology*. John Wiley & Sons Inc.
- Mark W. Lipsey, & Wilson, D. B. (2001). *Practical meta-analysis* (Vol. 49). Thousand Oaks, CA: Sage publications.
- Midgley, J. (2008). Microenterprise, global poverty and social development.

International Social Work, 51(4), 467-479.

- Mohd-Sam, M. F., Yasuo, H., & Md-Tahir, N. H. (2012). The adoption of computerized accounting system in small medium enterprise in Melaka. *International Journal of Business and Management*, 7(18), 12-25.
- Munasinghe, P. G., & Munasinghe, D. S. (2015). Factors Influence on Usage of Computerized Accounting System on Small and Medium Scale Enterprises.
- National Bureau of Statistics (2009) Statistics of large and medium - sized micro - enterprise division approach 2011-09-02.
http://www.stats.gov.cn/statsinfo/auto2073/201310/t20131031_450691.html
(Chinese)
- Norman, D. A. (2013). *The design of everyday things: Revised and Expanded Edition*. Basic books.
- Ozturk, A. B., Bilgihan, A., Nusair, K., & Okumus, F. (2016). What keeps the mobile hotel booking users loyal? Investigating the roles of self-efficacy, compatibility, perceived ease of use, and perceived convenience. *International Journal of Information Management*, 36(6), 1350-1359.
- Pallant, J. (2011). *SPSS Survival Manual: A step by step guide to data analysis using SPSS Australia*.
- Prieto, J. C. S., Migueláñez, S. O., & García-Peñalvo, F. J. (2014, October). ICTs integration in education: mobile learning and the technology acceptance model (TAM). In *Proceedings of the Second International Conference on Technological Ecosystems for Enhancing Multiculturality* (683-687). ACM.
- Robey, D. (1979). User attitudes and management information system use. *Academy of Management Journal*, 22(3), 527-538.
- Rogers, A. D. (2016). Examining Small Business Adoption of Computerized Accounting Systems Using the Technology Acceptance Model.
- Salganik, M. J., & Heckathorn, D. D. (2004). Sampling and estimation in hidden populations using respondent-driven sampling. *Sociological methodology*, 34(1), 193-240.
- Sam, M., Fazli, M., Hoshino, Y., & Tahir, M. N. H. (2012). The adoption of computerized accounting system in small medium enterprises in Melaka, Malaysia.
- Schultz, R. L., & Slevin, D. P. (Eds.). (1975). *Implementing operations research*. American Elsevier.

- Simkin, M. G., Norman, C. S., & Rose, J. M. (2014). Core concepts of accounting information systems. John Wiley & Sons.
- Sledgianowski, D., & Kulviwat, S. (2009). Using social network sites: The effects of playfulness, critical mass and trust in a hedonic context. *Journal of Computer Information Systems*, 49(4), 74-83.
- Souza, S. V., & Junqueira, R. G. (2005). A procedure to assess linearity by ordinary least squares method. *Analytica Chimica Acta*, 552(1), 25-35.
- Stevens, S. S. (1975). *Psychophysics*. Transaction Publishers.
- Tarhini, A., Arachchilage, N. A. G., & Abbasi, M. S. (2015). A critical review of theories and models of technology adoption and acceptance in information system research. *International Journal of Technology Diffusion (IJTD)*, 6(4), 58-77.
- Tijani, O. M., & Mohammed, A. K. (2013). Computer-based Accounting Systems in Small and Medium Enterprises: Empirical evidence from a randomized trial in Nigeria. *Universal Journal of Management*, 1(1), 13-21.
- Venkatesh, V. (2000). Determinants of Perceived Ease of Use: Integrating control, intrinsic motivation, and emotion into the technology acceptance model. *Information Systems Research*, 11(4), 342-365.
- Venkatesh, V., Thong, J. Y., Chan, F. K., Hu, P. J. H., & Brown, S. A. (2011). Extending the Two-stage Information Systems Continuance Model: Incorporating UTAUT Predictors and the Role of Context. *Information Systems Journal*, 21(6), 527-555.
- Wang, D. H. M., & Huynh, Q. L. (2013). Effects of Environmental Uncertainty on Computerized Accounting System Adoption and Firm Performance. *International Journal of Humanities and Applied Sciences*, 2(1), 13-21.
- Ware, E. O. (2015). Computerized Accounting System an Effective Means of Keeping Accounting Records in Ghanaian Banks: a Case Study of the Ga Rural Bank. *International Journal*, 111.
- Wei X (2015) Small and Micro-enterprise Annual Income or Over 700 Million; *Xi'an Evening News* 2015-10-13. (Chinese)
- Xu, B. (Ed.). (2013). 2012 International Conference on Information Technology and Management Science (ICITMS 2012) Proceedings. *Springer Science & Business Media*.
- Yu Y (2013) China's Small and Micro Enterprise Financing Research (Doctoral dissertation, Jilin University) (Chinese)

Yunwei, T. (1997). The recent accounting development and internationalization of accounting education in China. *Issues in Accounting Education*, 12(1), 219.

Zhuang L M (2012). Practical Course of Accounting Computerization. China Financial and Economic Publishing House. (Chinese).

Zwick, W. R., & Velicer, W. F. (1986). Comparison of five rules for determining the number of components to retain. *Psychological bulletin*, 99(3), 432.



UUM
Universiti Utara Malaysia