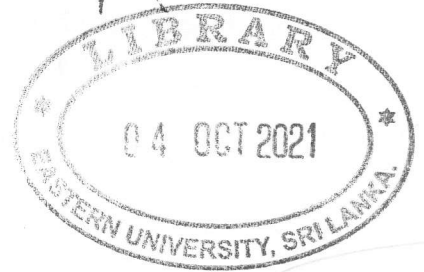


**PERCEIVED DETERMINANTS OF ADOPTION OF CLOUD
BASED ACCOUNTING IN SRI LANKA**



By

**WALALA WEDA GEDARA DULMINI SANDEEPA
PREMARATHNE**

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ABSTRACT

Accounting has evolved consistently over the past decades, with each new addition and innovation making it even better and challenging while providing satisfaction to the users. The recent shift in accounting towards faster technologies has immensely increased its capacity to server users. The recent trend in accounting; Cloud Based Accounting is expected to make accounting easily accessible, less expensive and time saving.

In Sri Lankan context, a few empirical studies have been conducted with the perceived determinants of adoption of CBA in Sri Lanka. There is an empirical knowledge gap exists in the adoption of CBA in Sri Lanka. Hence, this study attempts to fill this knowledge gap. The objectives of this study is to identify the level of human, technological, organizational and environmental factors and the relationship of those factors with CBA adoption and also the impact of those factors on CBA adoption in Sri Lanka. To achieve these objectives data was collected from 200 accountants using questionnaire. The data were analyzed by using descriptive, correlation analyses and multiple regression analysis.

The results show that human, technological, organizational and environmental factors are in high level and identified that, there is a strong positive relationship among human, organizational, and technological factors with CBA adoption and medium positive relationship among environmental factors with CBA adoption. Moreover, this study has identified that among all factors innovativeness of senior executives, IT capability of staff, IT infrastructure, compatibility, complexity, perceived value, relative advantage, top management support, perceived cost are significantly impact on CBA adoption. Thus top management in the organization should take the leadership to support new practices and new systems that lead to improve the adoption of CBA with enough trainings to employees.

Keywords: Cloud Based Accounting, Human Factors, Technological Factors, Organizational Factors, Environmental Factors and CBA Adoption.

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