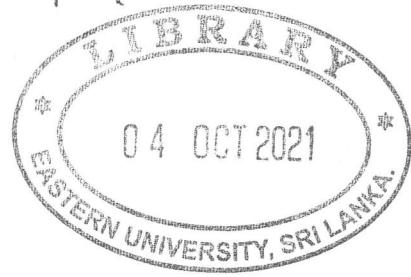


**THE IMPACT OF TECHNOLOGY READINESS ON USAGE OF
ACCOUNTING SOFTWARE AMONG SMALL AND MEDIUM
ENTERPRISES IN KURUNEGALA DISTRICT**



By

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ABSTRACT

Small and Medium enterprises can be important for the Sri Lanka to stability of economic system. Normally technology readiness is mainly positively and negatively impact on usage of accounting software among the owners of SMEs. Therefore, the aim of this study was to analyze the level of technology readiness, usage of accounting software, what sort of relationship between technology readiness and usage of accounting software and impact of technology readiness on usage of accounting software among small and medium enterprises in Kurunegala district.

Quantitative research approach was used for this study. As well as close ended questionnaire was used as the method of data collection and 76,788 respondents as sample out of 383 owners were selected Small and medium enterprises in Kurunegala district. Random sample method used to make the sampling frame of the study. The data were analyzed using descriptive statistics, correlation and multiple regression analysis.

The descriptive result indicated that the technology readiness has a moderate level and usage of accounting software has a high level in selected SMEs. Also correlation result indicated a significant positive relationship between technology readiness and usage of accounting software. Independent variable is consisting with four types of dimensions. Among them optimism and innovativeness have a positive relationship and discomfort and insecurity have negative relationship between dependent variable.

According to multiple regression result indicates that there is a significant positive impact of technology readiness and usage of accounting software, technological drivers and technological inhibitors have significant positive and negative impact on usage of accounting software.

Keywords: *Technology Readiness (TR), Usage of Accounting Software (UAS), Small and Medium Enterprises (SMEs).*

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