

**AN INVESTIGATION OF APPLICATION OF COMPUTER
BASED ACCOUNTING IN SMALL AND MEDIUM
ENTERPRISES IN PUTTLAM DISTRICT**



By

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ABSTRACT

Computer based accounting system at as a circular instrument in organization in recent developing ICT world. These systems helps to prepare proper accounting information based on the organization requirement. In present Sri Lankan business context most of the business toward use computer based accounting system for their day today business activities.

In this context, investigates the application of computer based accounting in small and medium enterprises in Puttlam district. Main objective of the study is to evaluate the level of application of computer based accounting. Data were collected from Three hundred and eight (308) small and medium enterprises owners in Puttlam district. A questionnaire was the main instrument of data collection and descriptive statistics was used for analysis. The study focuses through six dimensions namely: inventory control, payroll system, accounts receivable, accounts payable, general ledger and e-billing system. According to the descriptive analysis, level of application of computer based accounting is moderate level in the small and medium enterprises in Puttlam. According to the independent sample t test and ANOVA test analysis, level of application of computer based accounting does not vary with the business type, gender, age level, number of year organization established, work experience with computerized accounting system, currently use accounting software. Therefore, in order to improve the level of application of computer based accounting. The recommendations are given to improve the knowledge regarding to application of computer based accounting for business owners in Puttlam district.

Keywords: Application of computer based accounting, Inventory Control, Payroll System, Accounts Receivable, Accounts Payable, General Ledger, E-billing system

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