

EFFECTIVENESS OF COMPUTERIZED ACCOUNTING SYSTEM
A COMPARATIVE ANALYSIS BETWEEN COMPUTERIZED
ACCOUNTING SYSTEM USERS AND MANUAL ACCOUNTING
SYSTEM USERS

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Abstract

The success and survival of an organization depends on effective utilization of resources. Every Organization needs to adopt effective accounting system in order to get optimum output from their financial situation. This study is focusing the research problem "is the computerized accounting system is more effective than manual accounting system in the small business sector in kurunagala district? According to this problem the main research questions are identified, What is the level of effectiveness of the computerized accounting system and the manual accounting system in business firms? And is there any significant difference in the level of effectiveness between the computerized accounting system manual accounting system in business firms?

This research was considered four variables, quality, cost, security and speed beyond this company information also collected. Primary and secondary data were used in this study. Primary data was collected from questionnaire with related for the business firms - 100 respondents were selected as a sample and questionnaires were issued to them to collect the data. Result of the data process showed clearly the level of effectiveness of the computerized accounting system is in high level than the manual based accounting system. Therefore, recommends and implications were given to maintain the computerized accounting system to effective their accounting activities for all the business firms.

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