

**“EFFECTIVENESS OF COMPUTER BASED
ACCOUNTING IN BUSINESS FIRMS OF NORTHERN
PROVINCE”**

BY

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**DEPARTMENT OF COMMERCE
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EFFECTIVENESS OF COMPUTER BASED ACCOUNTING IN BUSINESS FIRMS OF NORTHERN PROVINCE

ABSTRACT

The study focuses on assessing the Effectiveness of computer based accounting system in business firms. The focus of the research was on areas that the researchers considered as very critical in Computer based Accounting System. These areas include: Characteristic of organization, Application of accounting software packages, quality of information and utility of computer based accounting. The main objectives of this work is to explore how Computer based Accounting System has effectiveness in many aspects of business and accounting practices especially in financial reporting and to evaluate the level of effectiveness of computer based accounting in business firms of the Northern Province .

The centre of attention was on hundred various registered firms which were used the computer based accounting system in the Northern Province of Sri Lanka. A stratified random sampling technique was used to select this sample. The Firms were stratified as district wise: Mannar, Vavuniya, Jaffna, Kilinochchi and Mullaitivu.

The study concludes with observations summarizing the research and the recommendations that emerged. The empirical findings showed that eighty one percentages of the business firms have high level in effectiveness of the Computer based accounting system in Northern Province. The research has been identified the effectiveness of computer based accounting vary from its characteristic of organization without influence of its age and size of organization in Northern Province. And the research also has been found out that effectiveness of computer based accounting varies from its application of accounting software packages that using in each and every firm.

Key Words: Effectiveness of computer based accounting, Business firms and financial reporting activities

Researcher
G. M. Jackson

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