

**AN EMPIRICAL INVESTIGATION INTO APPLICATION OF  
COMPUTER BASED ACCOUNTING IN SMALL AND MEDIUM  
ENTERPRISES IN MONARAGALA**

By



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## ABSTRACT

This study investigates the application of computer based accounting in small and medium enterprises in Monaragala. Main objective of the study is to evaluate the level of application of computer based accounting. Data were collected from hundred (100) small and medium enterprises owners in Monaragala. A questionnaire was the main instrument of data collection and descriptive statistics was used for analysis. The study focuses through five dimensions namely: accounts payable, payroll system, general ledger, accounts receivable and inventory control. According to the descriptive analysis, level of application of computer based accounting is moderate level in the small and medium enterprises in Monaragala. According to the independent sample t test and ANOVA test analysis, level of application of computer based accounting does not vary with the gender, age level, business type, number of year organization established. But, there are significant differences regarding level of application of computer based accounting among organizations which are used variance 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 Monaragala District.

**Keywords:** Accounts Payable, Payroll System, General Ledger, Accounts Receivable, Inventory Control

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