

AWARENESS AND ADOPTION OF CLOUD ACCOUNTING IN SMALL AND MEDIUM ENTERPRISES IN SRI LANKA: A COMPARATIVE ANALYSIS OF BEFORE AND AFTER COVID-19 PANDEMIC

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Accounting generally plays a vital role in all businesses. Accountants require to handle gigantic data for accomplishing sustainability. In case data must be gathered from anywhere on any device rather than on a few premises or computers. On this Covid-19 outbreak time, Organization's strategic and tactical management people of the firms started to work from home. Organizations are willing to aware and adopt a new accounting platform where one person enter the data in a system from one location consecutively the other create a report of the data from another location, and another can control the performance in another location. The concept of cloud accounting, an innovative model of processing and storage of data, allows companies to run accounting processes anywhere effectively. This study's main objective is to explore the level of awareness, adoption, and experience of cloud accounting among the small and medium enterprises (SMEs) in Sri Lanka before and after the Covid-19 pandemic. All SMEs listed under Sri Lanka Chamber of Small and Medium Industries selected as the sample. This study compares the awareness level of this emerging technology, how extent they utilize this technology, and the experience of using the technology before and after this pandemic. The analysis suggests a significant mean difference of awareness and adoption of cloud accounting before and after Covid-19. There are many SMEs previously using cloud accounting. Moreover, some are newly adopted this technology on this pandemic. However, their experience remains unchanged in both periods. So, this study urges there are no specific features in cloud to overcome this outbreak. Besides, digitalization in the field of accounting support to the business in this outbreak time. It recommends to SMEs that they have the ability to enhance the performance through the cloud accounting.

Keywords: *Awareness; Adoption; Cloud Accounting; Covid-19 Pandemic*
