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Factors affecting the intention to use cloud accounting among Sri Lankan accounting professionals

Dissanayake, K.H. and Gamage, C.T.
Faculty of Management Studies, Rajarata University of Sri Lanka.

Abstract

Cloud accounting systems enable business owners to collaborate with their accountants daily to ensure that all transactions are up to date, making it much simpler and quicker to file taxes, accelerating the financial closure process and providing ease of compliance, accuracy, and a single source of truth. This research study was carried out to examine the factors affecting the intention to use cloud accounting among Sri Lankan accounting professionals. This study was primarily carried out by developing a conceptual model based on several aspects from various theoretical models of technology adoption. The sample of professionally qualified accountants in Sri Lanka was selected using the convenience sampling method. This study consists of six independent variables such as perceived usefulness, perceived ease of use, job relevance, trust, computer self-efficacy, and cloud accounting awareness. Data were collected from 167 Sri Lankan accounting professionals in 2021 via an online questionnaire and intention to use cloud accounting was considered as the dependent variable. The results of the study indicated that respondents use cloud accounting because of perceived usefulness, perceived ease of use, job relevance, trust, computer self-efficacy, and cloud accounting awareness. Further analysis revealed that job relevance and cloud accounting awareness are the most influential factors when using cloud accounting. Sri Lanka could gain a competitive advantage if organizations adapted to these cloud accounting solutions since accounting professionals are well-versed in this phenomenon.

Keywords:- *Cloud accounting, Accounting professionals, Intention*

1 Introduction

The technological development within the accounting field has grown massively during the past years. The impact of this technological development led to a great change among accounting professionals when performing their daily tasks. The continuous development has now reached a new phase, where automation of accounting processes is now realized as the current major trend and it will affect the profession even more (Ali & Thakur, 2017). The rapid developments in science and technology, the rise of big data concepts, the increased development in internet-based applications, and even standardization have created the proper context for the exposure of a new technological advancement in cloud accounting (Dimitriu & Matei, 2014). Due to the complexity of the enlargement of the business environment, along with improved competition at global platforms and the rising demands of global accounting standards and practices, accounting professionals are facing new challenges at present (Ali & Thakur, 2017). The business digitization, the intense potential created by the internet, the implications of the big data concept, and the growing importance assigned to data mining

are the facts that are generally influenced by the accounting department. Cloud accounting software is the same as traditional accounting software or self-installed accounting software, except only the remote server hosts the cloud accounting software (Shkurti & Muca, 2014). Because of this, the businessman can access the world's accounting data (Philip, 2018). Presently the impact of cloud computing is not doubtful and this will offer the root for the future revolution in the accounting field. The current technological era has brought us novel methods to connect accounting professionals everywhere around the world. Accountants can use cloud computing to optimize their operations by using cloud applications (Livera, 2017).

Cloud computing has reduced the necessity of in-house technological infrastructure, lowering enterprises' initial and ongoing costs (Bosoteanu, 2016). This illustrates that the varied and significant benefits provided by cloud services have been extended to the accounting domain as well. Various research indicates that professionals are hesitant to implement despite numerous advantages, including resource savings, time-sharing, and cost reductions (Ekufu, 2012). Cloud accounting solutions are built for online deployment rather than traditional accounting, which is distributed and deployed in a specific area (Wyslocka & Jelonek, 2015). It improves communication and collaboration, allowing businesses to communicate financial information with their clients in real-time (Dimitriu & Matei, 2014). Accounting processes would be simpler and more efficient with the concept of cloud accounting. It offers access to accurate and real-time data, increasing the transparency of financial information reported via the cloud platform. It will also help to develop and increase collaboration and communication with other business professionals (Zhang, 2014). To obtain social recognition, the trust of the user is required for effective accounting service (Zhang, 2014). When it comes to cloud accounting, reliability and security will always be top priorities.

When compared to the previous researches it was noted that they were only considered one factor when conducting their researches. But it is not sufficient to determine the actual usage of cloud accounting practices when centralizing all the hypotheses based only on one influential factor. This research study, therefore bridges the gap between local literatures by adding new knowledge. To increase the use of cloud accounting practices it is important to know the actual motivation to use this technological advancement (Lea & Cao, 2020; Ouaaziz & Bachleda, 2017). So that identifying the intentions of people's mindsets is crucial in this context and this paper elaborates most influencing factors to use cloud accounting practices among Sri Lankan accounting professionals. Furthermore, to compete with the global technological trends it is important to adopt to latest technologies. In that case cloud accounting practices stay ahead in any organization and to reap the fruits of this technological advancement to the fullest it is vital to identify the factors determining the intention to use cloud accounting (Tharanga & Perera, 2018). It enables us to gain new insights on how to improve the use of cloud accounting practices through that. Since any cloud accounting system brings wide range of advantages such as security, cost savings,

scalability, flexibility, ease of collaboration, accuracy of financial information and automation of accounting practices organization can increase their efficiency and get the real time visibility to their financial performance. Not only large-scale organizations can reach to their heights, but also medium and small-scale organizations now have the ability to use cloud accounting practices to achieve their organizational goals effectively and efficiently if they understand the ultimate influential intentions of using cloud accounting. So that this research extends its contribution by allowing organizations to improve their informed decisions by adhering to these intentions.

2 Literature review

2.1 Technology acceptance model

The Technology Acceptance Model (TAM Model) is an information systems theory that describes how individuals decide whether or not to adopt and use technology and this is one of the most influential models for examining the acceptability of new information technology. Besides, the TAM model proposed an understanding of several factors that influence users' decisions regarding how and when they will significantly embrace new technology. When new technology is introduced to people, a range of factors influences their decision on how and when to utilize it, according to this concept (Venkatesh & Davis, 2000).

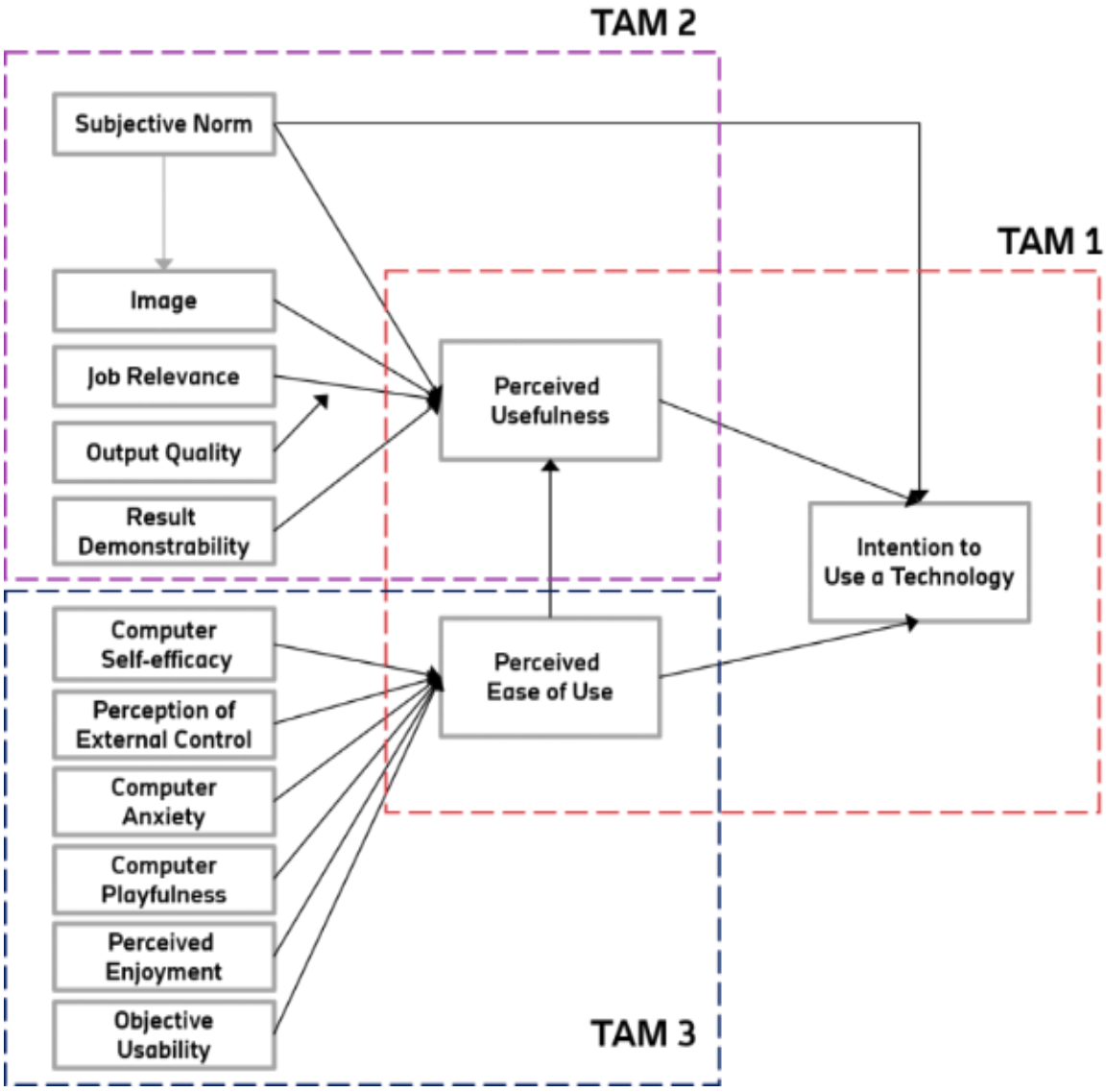

Figure 1. TAM model

The model specifically reveals that perceived usefulness and ease of use are two characteristics that influence the decisions of potential technology users. The degree of trust that the use of a given system can increase efficiency in their work affects their decision. In addition, the individual's expectation that the system would be effortless and make it easy to use affects their decision (Venkatesh & Davis, 2000). Davis (1986) developed a technology acceptance model. The model, on the other hand, has been constantly explored and expanded throughout the years. The model is more specifically focused on predicting the acceptability of the information system. According to the technology acceptance paradigm, the acceptability of any information system is heavily influenced by perceived usefulness and ease of use. According to factor analysis, perceived usefulness and ease of use could be assessed in two dimensions.

As stated in the technology acceptance model, behavioural intent can influence the use of an information system. However, the individual's attitude toward the system or technology determines the system's

or technology's behavioural intent and perceived usefulness (Venkatesh & Davis, 2000). According to Davis (1986) an individual's attitude is not the only aspect that influences their usage of a device or technology, but also the impact this might have on the outcome. Thus, even if an employee dislikes a technology, there is a high likelihood that they will use it if they know it will increase their efficiency. This model posits a relationship between the system's perceived usefulness and its perceived ease of use. These researchers applied the model to a variety of settings and samples to establish the scales' reliability and internal consistency. This model has developed through 3 phases namely TAM 1, TAM 2, and TAM 3 with the addition of new variables.

2.2 Concepts of the study

The existing literature regarding the concepts of this study is described as follows.

2.2.1 Cloud accounting

Cloud accounting is a virtualized accounting information system that provides accounting services to businesses via the internet (Zhang, 2014). Another widely used definition of cloud accounting is "it is an accounting software application that can be accessed at any time and from any location with an internet connection, and that does not require prior installation, management, or its servers." (Bosoteanu, 2016). The term "cloud accounting" does not yet have an official definition, but it is described through its benefits and features. Accounting "in the cloud" is a newer phenomenon. Accounting is a traditional field that has been reluctant to adapt to new technology (Bosoteanu, 2016). With the advent of innovative technologies in recent years, it became clear that the idea of establishing its own data centre was not always effective (Wyslocka & Jelonek, 2015). Cloud accounting has attracted a lot of attention in recent years due to its low-cost, high-efficiency mode of accounting information technology in the industry (Zhang, 2014).

2.2.2 The perceived usefulness

Perceived usefulness represents the perception of a person about the degree to which their productivity can be increased by using a specific technology (Ouaaziz & Bachleda, 2017). A cloud-based accounting solution enables the accounting department to focus on various and complicated requests and operations through an integrated online system, decreasing the labour required (Dimitriu & Matei, 2014). Several previous studies have shown that people prefer to use technology if they consider that it is more beneficial compared to the required efforts, which has a major impact on user behavioural intent (Suki & Norbayah, 2011). It has been found that perceived usefulness is the strongest and most significant factor in determining the intention to use new technology (Venkatesh & Davis, 2000). The cloud provides infinite data storage, processing capacity, and automated backup for the client data and files, allowing companies to conveniently add or remove capacity without incurring additional costs (Bosoteanu, 2016).

2.2.3 Perceived ease of use

Perceived ease of use represents the subjective assessment by a single of the degree to which learning to use, and the use of a specific technology will be effortless, with greater perceived ease of use raising the probability of adoption or use of a given technology (Venkatesh & Davis, 2000). Throughout the

last decade, extensive empirical evidence has accumulated that the perceived ease of use is highly linked to the intention, both directly and indirectly through its effect on perceived usefulness (Venkatesh & Davis, 2000). In the context of cloud accounting, the complexity of accessing cloud data from certain mobile devices may, for example, reduce the perceived ease of use of certain users. Initially, when a user is still getting acquainted with new technology, ease of use may be important (Lea & Cao, 2020). Several studies have found that perceived ease of use has no direct effect on behavioural intent (Agarwal & Prasad, 1996).

2.2.4 Job relevance

Despite increased interest in using new and upcoming cloud computing technology in organizations, implementation is still quite low (Tharanga & Perera, 2018). According to many studies, despite multiple benefits like cost reductions, time-sharing, and resource savings, professionals are hesitant to adopt it (Ekufu, 2012). According to Ekufu (2012), cloud adopters in the finance industry have a higher rate of adoption than those in other industries. Using both the theory of planned behaviour and the technology acceptance model, that research provided managers and developers of cloud technology with a useful adoption model by highlighting the significance of the perceived usefulness of the internet cloud and its effect on organizational acceptance decisions (Vignaswaran, 2008). Job relevance is determined by the value of the set of activities that the system can support within one's job (Venkatesh & Davis, 2000).

According to the Technology Acceptance Model (TAM), an accounting professional's desire to utilize information technology, or else in this instance, cloud accounting, may be based on foreseeable job performance repercussions of using the system, regardless of overall attitude (Livera, 2017). As a result, job relevance could be regarded as a cognitive decision that has a direct impact on perceived usefulness, which is independent of social influence processes (Venkatesh & Davis, 2000).

2.2.5 Cloud accounting awareness

Organizations can choose from a variety of accounting programs, solutions, and data warehouses that are available as web services rather than installing accounting software on their workstations. Cloud computing is the technology underpinning this choice (Ali & Thakur, 2017). Many businesses use cloud computing as a cost-cutting tool, as well as to improve the quality of their reporting and quality of data and records (Shkurti & Muça, 2014). A survey performed by Strauss, Kristandl, and Quinn, (2015), 25% of respondents use cloud technology for business systems and the transition to the cloud is taking longer for accounting and finance type systems.

2.2.6 Computer self-efficacy

Computer self-efficacy refers to an individual's ability to operate a system effectively. According to this scenario, individuals who are confident in their computer literacy will feel at ease and have a favourable attitude about using technology (Ashtari, & Eydgahi, 2017).

Individuals with strong self-efficacy work harder and for a longer period than those with low self-efficacy (Sriningsih, Pontoh, & Amiruddin, 2018). According to social cognition theory (Bandura, 1986), self-efficacy is an appraisal of one's ability to plan and carry

out actions that lead to the attainment of such goals. Because most cloud computing services are related to cloud or internet activities, it was considered that breaking the software self-efficacy scale into component subscales of machine self-efficacy and internet self-efficacy would provide a more meaningful evaluation of user expectations (Ashtari, & Eydgahi, 2017).

2.2.7 Trust

Data security in a public cloud has been identified as a threat by many businesses (Shkurti & Muca, 2014). Some businesses believe they have less control over data since it is no longer stored in-house (Strauss, Kristandl & Quinn, 2015). According to a study done in Albania, the potential barriers to implementing cloud computing considerations include information reliability, integration with existing systems, information security, high costs as well as organizational rules (Shkurti & Muca, 2014). Many businesses give higher concern to the security of their confidential data, which can appear vulnerable when exposed to a third party.

3 Research methodology

3.1 Population & sample

The data needed for the survey was collected through a reliable source, to fulfil the main research objective of examining the factors that affect the intention to use cloud accounting among Sri Lankan accounting professionals. The sample was selected using the convenience sampling method since it enabled researchers to gather data quickly in a shorter period. A sample of 200 professional accountants was derived from the population of 6000 registered members after reviewing the member directories of the Institute of Chartered Accountants of Sri Lanka.

3.2 Research approach

This research was carried out by using deductive research approach. By using deductive approach, the researchers developed the hypotheses based on the TAM 2 model theory and then designed a research strategy to test the developed hypotheses. This approach therefore examined and checked the developed hypothesis whether the TAM 2 model theory was true in any circumstances. The deductive approach followed the path of logic most closely and research hypotheses were put to the test by presenting results that either lead to acceptance or rejection of the hypotheses. Thus, the research was based on a positivistic paradigm where new knowledge could be discovered through objective measures.

3.3 Data collection

An online survey questionnaire was used as the primary data collection method since it is the most affordable way to gather quantitative data. A standard questionnaire was used to gather responses from participants. An online mechanism was used to distribute questionnaires to the participants. Increased response rate, designing flexibility, and quick result generation are the main aspects that were considered when choosing this data collection method. The online survey questionnaire helped to reach a considerably higher response rate when compared to the expected response rate. An online survey questionnaire was the optimal data gathering technique concerning the pandemic situation in the country and this method was also suited because of the very low probability of data errors. Increased response rate, designing flexibility, and quick result generation are other aspects to choose the online survey

questionnaire method. Thus, this method is cost-effective.

3.4 Measurement of variables

The Likert scale used in this research study allowed accounting professionals to express how much they agree or disagree with intentions to use cloud accounting. Previous researchers identified variables for their studies were used to examine the behavioural intention and/or actual usage of cloud-based accounting (Venkatesh & Davis, 2000; Kostanica, Youssef, & Zeqiri, 2017; Gao & Krogsti, 2011).

3.5 Results of the pilot study

After developing the questionnaire, a pilot study was carried out and the reliability and validity tests were executed. The results indicated a Cronbach's Alpha values are above 0.70 and this indicated that all the variables tested have passed the reliability test. The questionnaire used in this research has therefore been shown to be accurate. Meantime, under the validity test researcher conducted KMO and Bartlett's test to measure the adequacy of the used variables and all of the variables indicated an adequacy value laid from 0.825 to 0.955. Therefore, researchers can conclude that the accuracy of variables is higher.

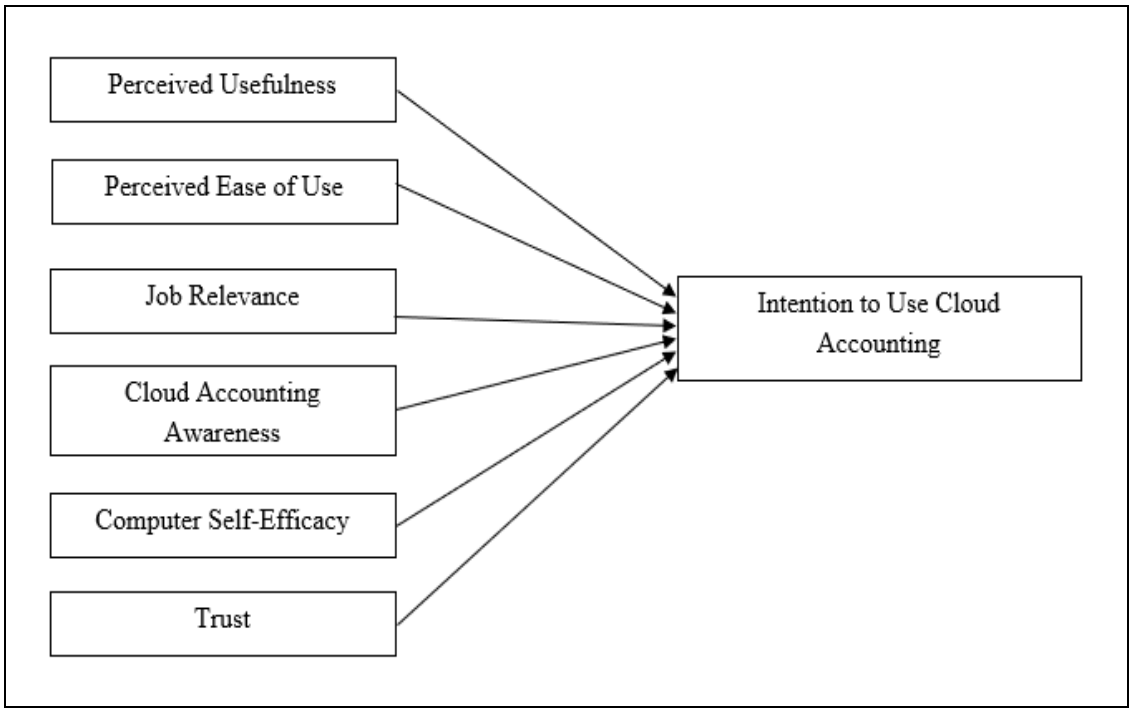

Figure 2. Conceptual framework

3.6 Conceptual framework

Figure 3.1 illustrates the conceptual framework which was utilized for this research work. The independent variables utilized for this study were perceived usefulness, perceived ease of use, job relevance, cloud accounting awareness, computer self-efficacy and trust and where the dependent variable was the intention to use cloud accounting.

3.7 Hypotheses

Following hypotheses were developed based on previous researchers.

H_1: Higher perceived usefulness positively and significantly affects on the intention to use cloud accounting.

H_2: Higher perceived ease of use positively and significantly affects on intention to use cloud accounting.

H_3: Higher job relevance positively and significantly affects on intention to use cloud accounting.

H_4: Higher cloud accounting awareness positively and significantly affects on intention to use cloud accounting.

H_5: Higher computer self-efficacy positively and significantly affects on intention to use cloud accounting.

H_6: Higher trust positively and significantly affects on intention to use cloud accounting.

4 Results and discussion

4.1 Sample overview

A response rate of 83.5% was obtained from 167 responses received from 200 respondents. The expected response rate was 80% in this study. These responses were used for further investigation. Males made up 52.7% out of 167 responses, while females made up 47.3%. According to the age distributions of the study, 49.7% were between the ages of 31 and 35, while the second-largest age group was between the ages of 26 and 30, with a distribution of 18.6%. Others fall into the age groups of 20 to 25 (16.8%), 36 to 40 (12.6%), 41 to 50 (1.7%) and over 51 (0.6%) respectively. In respect of the educational and professional qualifications, 60.5% had a basic academic degree as their highest academic qualification and only 19.2% were MBA or M.Sc. holders. CIMA qualified or part qualified respondents were 36.5% and 35.9% were qualified or part qualified in ACCA, 51.5% were fellow members and 48.5% were associate members. The majority of people in the sample were from non-audit firm background and the rate was 79.6%. Only 20.4% were currently employed in the audit firms such as KPMG, EY, PWC, etc.

It was noted that 27.5% of the respondents had less than five-year experience in the current capacity, followed by 59.3% who had 6 to 10 years of experience. Moreover, 10.8% had 11 to 15 years of experience and 2.4% of the respondents had over 16 years of experience in the current capacity. It should be highlighted that 13.7% of the respondents were holding executive-level employment while 37.7%%, 24%, and 24.6% were senior level, middle level, and operational level employees of their respective organizations. Furthermore, 94% of the respondents had experience in cloud accounting systems whereas 6% of respondents did not have any experience related to cloud accounting systems.

4.2 Results of descriptive statistics

Table 1 demonstrates that all variables have a mean value of 4 except trust which indicates that respondents had an agreed response. The standard deviation values are less than 0.69, which indicates that there is no dispersion in data responses to the means.

Table 1. Descriptive testing of independent variables and dependent variable

	N	Mean	Std. Deviation
PU	167	4	.64787
PEOU	167	4	.55410
JR	167	4	.55003
T	167	3	.69365
CSE	167	4	.55698
CAA	167	4	.63416
IUCA	167	4	.59221

Note: PU: Perceived Usefulness, PEOU: Perceived Ease of Use, JR: Job Relevance, T: Trust, CSE: Computer Self Efficacy, CAA: Cloud Accounting Awareness, IUCA: Intention to Use Cloud Accounting

4.3 Results of correlation test

Since all Pearson correlation values are positive and significant, Table 2 reveals that there are positive and substantial relationships between independent variables and dependent variables.

Table 2. Summary of the Pearson's correlation test

Variable	Pearson Correlation	Sig. (1-tailed)
PU	.438	.000
PEOU	.531	.000
JR	.538	.000
T	.438	.000
CSE	.489	.000
CAA	.594	.000

4.4 Results of the multiple linear regression

According to the multiple regression model, it is recognised that perceived usefulness, perceived ease of use, job relevance, trust, computer self-efficacy and cloud accounting awareness as the significant factors which predict the intentions to use cloud accounting.

Table 3. ANOVA Table

Model	Sum of Sq:	df	Mean Sq:	F	Sig.
Regression	25.60	6	4.27	20.93	.000[b]
Residual	32.62	160	.204		
Total	58.22	166			
R	0.663				
R Square	0.440				

a. Dependent Variable: IUCA

b. Predictors: (Constant), PU, PEOU, JR, T, hanCSE, CAA

Table 3 depicts that the significant value is 0.000. This demonstrates that there is a significant effect of cloud accounting awareness, perceived usefulness, trust, job relevance, perceived ease of use, and computer self-efficacy on intention to use cloud accounting. R Square value is 0.440 which means 44% of the intention to use cloud accounting can be explained by PU, PEOU, JR, T, CSE, and CAA. And all variables have a positive relationship with IUCA as R=0.663. The P-value is less than 0.001, which means that at least one of the six variables PU, PEOU, JR, T, CSE, and CAA can be used to model the intention to use cloud accounting.

Table 4. Coefficients

	Unstd: Coefficient		Std: Co.		
Model	B	Std. Error	B	t	Sig.
Constant	1.246	.317		3.928	.000
PU	.047	.085	.052	.560	.576
PEOU	.136	.113	.128	1.205	.230
JR	.369	.114	.434	3.238	.003
T	.051	.067	.060	.772	.442
CSE	-.156	.116	-.147	-1.341	.182
CAA	.457	.099	.489	4.597	.000

Table 4 shows that there is a significant effect of JR and CAA on IUCA as P values are 0.003 and 0.000 respectively that lesser than 0.05 and also, positive. Other variables are not significant.

4.5 Hypotheses testing and discussion

Based on results revealed by the analysis, two hypotheses are accepted (H_3 : Higher job

relevance positively and significantly affect on intention to use cloud accounting, H_4: Higher cloud accounting awareness positively and significantly affects on intention to use cloud accounting) And four hypotheses are rejected (H_1: Higher perceived usefulness positively and significantly affects on intention to use cloud accounting, H_2 : Higher perceived ease of use positively and significantly affects on intention to use cloud accounting, H_6 : Higher trust positively and significantly affects on intention to use cloud accounting, H_5 : Higher computer self-efficacy positively and significantly affects n intention to use cloud accounting).

Table 5. Summary of hypothesis testing

Hyp:	Correlation		Regression		Accept or Reject
	R	P	B	P	
H_1	.438	.000	.047	.576	Reject
H_2	.531	.000	.136	.230	Reject
H_3	.538	.000	.369	.003	Accept
H_6	.438	.000	.051	.442	Reject
H_5	.489	.000	-.16	.182	Reject
H_4	.594	.000	.457	.000	Accept

5 Conclusion

The study aims to examine the factors affecting the intentions to use cloud accounting among Sri Lankan accounting professionals. The study was conducted primarily using a deductive approach. To meet the research objectives, the variables, measurement scales, and TAM2 constructs were extracted from existing literature. A representative sample of 167 professional accountants was derived from the population of 6000 registered members of the institute of chartered accountants in Sri Lanka. The information was gathered from the respondents using an online survey questionnaire. The literature suggests a variety of reasons based on various models, structures, and empirical evidence. The current research, on the other hand, considered six factors: perceived ease of use, perceived usefulness, job relevance, trust, computer self-efficacy, and cloud accounting awareness.

According to the findings, cloud accounting awareness and job relevance have a higher significance when determining the intention to use cloud accounting (Ali & Thakur, 2017; Philip, 2018; Lea & Cao, 2020). Other factors such as perceived ease of use, perceived usefulness, trust, and computer self-efficacy contribute to the intention to use cloud accounting to some extent (Tharanga & Perera, 2018). Results of this study depicted that most of the respondents were from non-audit organizations. This implies that cloud accounting no longer fits only one organization. Despite it fits organizations of all sizes, industries and needs. The requirement of using cloud accounting practices in small to large size organizations are crucial since it streamlines the overall accounting process in organizations. So that findings of this research indicate that job relevance and cloud accounting awareness are the most influential factors when determining the intention to use cloud accounting. Therefore, organizations can provide more insights to increase the awareness of using cloud accounting. Providing training relevant to particular accounting-related job roles further can improve the current cloud accounting practices. Another considerable characteristic is the time and space shifting environment in organizations. This heavily impacts on the cloud accounting practices and creates new opportunities for people who work in the

accounting function. Educating people to increase the awareness of cloud accounting practices therefore can be utilized to enhance the quality aspect of this technological advancement.

The findings in this study contribute to this field of research by adding more value to the empirical evidence on perceived ease of use, perceived usefulness, job relevance, trust, computer self-efficacy, cloud accounting awareness, and intention to use cloud accounting. In a nutshell, this research could conclude by if organizations are considered to increase the use of cloud accounting software they should focus more on perceived ease of use, perceived usefulness, job relevance, trust, computer self-efficacy, and cloud accounting awareness.

5.1 Limitations

The empirical findings presented here must be viewed in the context of certain limitations. Finding comprehensive literature about cloud accounting was a challenging concern since there was a lack of research conducted at both local and international levels on this track. The results of this research could be more accurate if the researchers were able to gather more responses from the respondents. Due to the COVID pandemic situation researchers could only gather data from an online survey questionnaire and this could be more effective if able to conduct interviews as one of the data collecting methods. And also results of this research could be more accurate if researchers had access to a larger sample.

5.2 Future directions

When exploring further aspects to analyse the intention to use cloud accounting for future research should aim to address the limitations described above. The proposed model should be used to do an enhanced in-depth analysis with a wider sample of people who are familiar with the cloud accounting paradigm. The research only considered the perspective of Sri Lankan accounting professionals about the cloud accounting concept. In future directions, researchers could focus on other segments of the population. To increase the accuracy, future researchers could add more factors to this model and explore the results. Although, they could add an extension to this by evaluating the adoption rate of cloud accounting. Furthermore, given the technological advances in the field of accounting, the proposed model could be used to assess user acceptance of various accounting system innovations.

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