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**THE USE OF COMPUTERISED ACCOUNTING SYSTEMS  
AMONG ACCOUNTANTS IN SMALL AND MICRO  
BUSINESSES IN XI'AN, SHAAN XI OF CHINA**



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**UUM**  
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**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)  
UNIVERSITI UTARA MALAYSIA  
MAY 2017**

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AMONG ACCOUNTANTS IN SMALL AND MICRO  
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**Thesis Submitted to  
Othman Yeop Abdullah Graduate School of Business,  
Universiti Utara Malaysia,  
in Partial Fulfillment of the Requirement for the Master of  
Sciences (International Accounting)**



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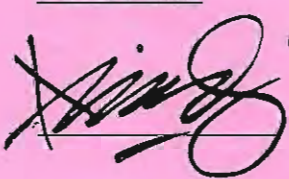
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## ABSTRACT

The main purpose of this study is to examine the relationship between the perceived ease of use, perceived usefulness and usage of Computerized Accounting System (CAS) among accountants in small and micro businesses in Xi'an, Shaan Xi of China. This study uses the quantitative method for data analysis. Data were collected using a set of questionnaires distributed to a sample of 400 accountants, 221 of the questionnaire were returned and only 201 were used for further analysis. The results showed a positive relationship between perceived ease of use, perceived usefulness and the use of CAS. About the current usage state of CAS in China, there were about 73.6 % of businesses already implemented CAS in Xi'an Shaan Xi of China. U8 as the most popular type of accounting software, has about 32.8 % of the respondents. The recommendation for this research can be improved by conducting the other factors that have effect on the adoption of CAS. A larger sample should also be covered not just focus on the selected city of China. The data from this research is collected from the online survey. Another approach should also be considered for data collection. Through information provided in this research, accountants, business owners, government, software provider and other related parties could acquire a better understanding of the benefits of CAS. Most of the previous studies were undertaken outside of China such as United States, Kenya, Nigeria, and Malaysia. This study try to form the perspective of the small and micro businesses on the usage and the implementation of CAS especially in Xi'an, Shaan Xi of China to encourage them to use the accounting software.

**Keywords:** Perceived Ease of Use; Perceived Usefulness; Computerized Accounting System; China

## ABSTRAK

Tujuan utama kajian ini adalah untuk mengkaji hubungan di antara persepsi kemudahan penggunaan, persepsi kebergunaan dan penggunaan Sistem Perakaunan Berkomputer (CAS) di kalangan akauntan dalam perniagaan kecil dan mikro di Xi'an, Shaan Xi, China. Kajian ini telah menggunakan kaedah kuantitatif untuk analisis data. Data tersebut dikumpulkan dengan menggunakan satu set soal selidik yang diedarkan kepada sampel yang terdiri daripada 400 akauntan. Dari jumlah tersebut 221 soal selidik telah dikembalikan dan hanya 201 telah digunakan untuk analisis selanjutnya. Hasil kajian menunjukkan hubungan yang positif antara persepsi kemudahan penggunaan, persepsi kebergunaan dan penggunaan CAS. Berhubung dengan keadaan penggunaan semasa CAS di China, terdapat kira-kira 73.6% daripada perniagaan yang dikaji telah melaksanakan penggunaan CAS di Xi'an, Shaan Xi, China. U8 merupakan perisian perakaunan yang paling popular digunakan yang mewakili 32.8% daripada responden. Kajian ini boleh ditambah baik lagi pada masa hadapan dengan mengkaji faktor-faktor yang lain yang boleh memberi kesan terhadap penggunaan CAS. Sampel yang lebih besar juga boleh diliputi supaya tidak hanya menumpukan perhatian kepada kawasan terpilih sahaja di China. Data daripada kajian ini dikumpulkan menerusi kaji selidik yang dibuat secara atas talian. Pendekatan kutipan data yang lain juga boleh dipertimbangkan. Menerusi maklumat yang dibekalkan dalam kajian ini, akauntan, pemilik perniagaan, pihak kerajaan, pembekal perisian dan lain-lain pihak berkepentingan boleh memperolehi pemahaman yang lebih baik terhadap manfaat CAS. Kebanyakan penyelidikan yang lepas dijalankan di luar China seperti Amerika Syarikat, Sri Lanka, Nigeria, dan Malaysia. Kajian ini cuba untuk membentuk perspektif dari perniagaan kecil dan mikro terhadap penggunaan dan pelaksanaan CAS terutama di Xi'an, Shaan Xi China bagi menggalakkan mereka untuk menggunakan perisian perakaunan.

**Kata kunci:** Persepsi Kemudahan Penggunaan; Persepsi Kebergunaan; Sistem Perakaunan Berkomputer; China

## ACKNOWLEDGEMENT

Firstly, I am really thankful to all those who have helped and supported me to complete this study successfully.

Secondly, I am especially thankful to my supervisor Dr. Aidi Ahmi. I realize this thesis would not have been easy without his support and supervision. I really appreciate his unyielding support, and constructive advice during the course of writing this thesis.

Thirdly, my appreciation also goes to my friends and colleagues. Without their help and encouragement, this thesis would not have been completed. I would like to express acknowledge to the support of my university who provided the funding for my study.

Fourth, I would like to express my sincere appreciation to my adorable parents and siblings for their prayers and moral support. Thanks to my family for their undivided love and unwavering support.



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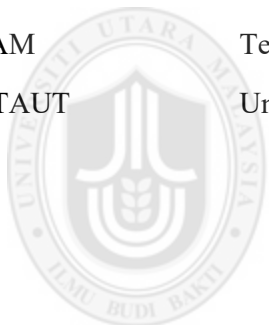


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## LIST OF ABBREVIATIONS

The following abbreviations are used in this thesis:

AIS	Accounting Information System
CABS	Computer-Based Accounting System
CAS	Computerized Accounting Systems
EDI	Electronic Data Interchange
IT	Information Technology
PEOU	Perceived Ease of Use
PU	Perceived Usefulness
RFID	Radio Frequency Identification
SME	Small and Medium-sized Enterprise
TAM	Technology Acceptance Model
UTAUT	Unified Technology Acceptance User Theory



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# CHAPTER ONE

## INTRODUCTION

### 1.1 BACKGROUND

In 1996, the Ministry of Finance of China issued the Standardization of Computerized Accounting to promote the usage of computerized accounting among businesses. It is an important action and effective decision to encourage the standardization of accounting work and improve the economic efficiency (Zhuang, 2012). In other words, businesses are encouraged to implement the Computerized Accounting Systems (CAS) for business transaction recording and reporting as well as for business effectiveness and efficiency. Computerization is an important strategy for establishing a modern enterprise system and improving the quality of accounting transactions and outputs. Information is the key of the development of today's enterprises and through computerization or establishing the information technology (IT) which makes the important information can be generated. Accounting information can help management, stakeholders and other decision makers to strengthen the business, improve efficiency and make suitable decision (Brynjolfsson & Hitt, 2000).

According to Ba (2013), China's small and micro-enterprises have reached 60 million of total businesses in 2012. As a major component of China's economy, SMEs play a significant role and represent 90% of all registered companies in China. In terms of

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