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THE IMPACT OF ACCOUNTING SOFTWARE UTILIZATION ON STUDENTS' PERFORMANCE: SPECIAL REFERENCE TO UNIVERSITY OF KELANIYA, SRI LANKA

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ABSTRACT

This study attempted to investigate the impact of Accounting software utilization on students' performance: Special reference to University of Kelaniya, Sri Lanka. The primary data were collected through the structured questionnaire by using random sampling technique from 125 Bachelor of Business Management Accounting Specialization Undergraduates of University of Kelaniya. Students' performance was considered as dependent variable with other six proxies, such as prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness, prior experiences in computer literacy and gender, under the independent variable of accounting software utilization. Collected data were analyzed by using Statistical Package for Social Science version 20, whereby the demographic data were analyzed by descriptive statistics while the hypotheses are tested by using multiple liner regression analysis. The results of the multiple regression analysis revealed that out of six independent variables all are significant with the students' performance except gender. And only study habits have the negative impact on students' performance. The results of this study are expected to bring insights to undergraduates and academic staff of University of Kelaniya such that they can better tailor to utilization of Accounting Software to increase students' performance.

KEYWORDS- *Accounting software, Accounting specialization undergraduate, Students' performance*

1. INTRODUCTION

The accounting system was done manually up to past recent years. "Modern professional Accountants employ a wide range of computer applications to perform their daily work. They use email to communicate, search engines to perform research, and accounting software to record and analyze financial transactions for decision-making. Computerized accounting systems have now replaced manual accounting systems in most organizations" (McDowall Jackling, 2006 and Curtis et al. 2009). "In the area of accounting and finance, the use of hand in financial reporting has been replaced by the use of computer software to enable quick reporting and easy processing and storage of financial information, hence due to facilitation of accounting software, preparation and access of financial statements and use of accounting procedures has been made easy" (Kharuddin et al. 2010).

The accountancy profession has changed, moving from its traditional roots to a more forward-looking, information consultancy role, and accounting education has to adjusted and developed accordingly (Albrecht and Sack, 2001; Paisey and Paisey, 2010). The accounting profession recognizes that individuals entering the profession must have sufficient knowledge of computer skills to be successful because of its pervasiveness in business activities (Elliott, 1997). "The latter part of the twentieth century has witnessed a surge of computer-based teaching and learning, and assessment tools in the education of accounting students. The popularity of such tools has been prompted in part by professional accounting bodies and employers who now expect graduates to possess a range of technical skills including computer literacy. A number of reasons have been cited as the motives behind the widespread adaptation of computer-based delivery by universities including the increased availability and affordability of software and hardware" (Boyce, 1999). When consider the use of accounting software in education field, private professional institutions as well as specially government Universities had included these accounting software as a subject in to the course modules. The purpose of this is to build skilled graduates to the job market. As well as it is important to identify the impact of these accounting software utilization on students' performance.

1.1 PROBLEM STATEMENT

A subject stream of Accounting and Finance specialization degree programme parallely are conducted in Sri Lankan Universities and it provides the future accounting professionals to carry out their tasks in different organizational context. Each year many new graduates enter to the job market in accounting specialization field. Utilization of accounting software is a new trend in the accountancy field. Most of the businesses in world utilizing accounting software in their operational activities to fulfill the different purposes, such as preparation of financial statements, control the recourses, take timely information and decision making etc. This automation changes directly impact on accounting profession also. It means those who are going to join with the accounting profession they should have knowledge through regarding accounting software.

There is a cut-throat competition in the labour market among Accountancy and Finance graduates. Every year many new accountancy graduates enter to the job market and therefore choosing a position in the accountancy field is becoming very competitive today. Because of that reason many Universities which are providing Accountancy specialization degree have included accounting software related subjects as compulsory course units. Those Universities are expected to provide skilled graduates who are panoplies with accounting software related skills and to be in line with fast accountancy software evolution. Knowledge of accounting software is not a value added activity in a present world. It is a compulsory one to get job related to accounting profession.

1.2 RESEARCH QUESTIONS

- What are factors impact on students' performance based on the utilization of Accounting Software?
- How will utilization of Accounting Software impact on students' performance

1.3 OBJECTIVES OF THE STUDY

Main objective of the study is to examine the impact of accounting software utilization on students' performance. To achieve the specific objective, the following sub objectives are considered.

To identify and analyze different factors that affect students' performance in utilization Accounting Software.

- To identify the prior knowledge in accounting in which way impact on students' performance
- To examine the impact of attitudes towards using Accounting Software on students' performance
- To identify the impact of study habits on utilization of Accounting Software impact on students' performance
- To examine the impact Accounting Software perceived usefulness on students' performance
- To identify the impact of prior experiences in computer literacy on students' performance
- To identify the impact of gender to study Accounting Software and how it influences on students' performance

2. LITERATURE REVIEW

2.1 THEORETICAL FRAMEWORK

2.1.1 SPADY'S SOCIOLOGICAL THEORY

Spady was one of the first researchers to propose a widely recognized theory on student retention in 1970 (Spady 1970). The basic assumption of this theory is that student dropout is best explained by a process involving an interaction between the individual student and the university environment. In this interaction, the student's attributes such as attitudes, skills and interests are exposed to influences, expectations and demands of the university. The result of this interaction will determine whether the student will be assimilated in the academic and social system of the university and subsequently whether the student will be retained in the university. Linked to this process are variables that promote the academic and social integration of students in higher education. These variables are family background, academic potential, normative congruence, grade performance, intellectual development and peer support. All these variables are further linked to two other variables namely satisfaction with the university environment and institutional commitment (Spady 1970).

2.2 EMPIRICAL REVIEW

Kalbers (1999) conducted a study on Student Performance in Introductory Accounting. Results of the study indicated that student attitudes toward accounting and need for achievement, plus several other characteristics, have only moderate explanatory power for course performance. Gender makes virtually no incremental contribution to the explanation of student performance. Daigle and Morris (1999) found that gender differences for experience and attitudes towards computers may not exist because of a self-selection bias when choosing a major and in choosing an area of emphasis within accounting. However, if gender differences in experience and attitudes towards computers do in fact exist with regard to accounting students, accounting programs and the profession should seek to ensure that gender differences not exist amongst those choosing careers in accounting because of the relationship between attitudes towards computers and motivation and performance. Halabi et. al. (2005) compared the worked examples and problem-solving exercises approaches to learning a highly-structured introductory accounting topic using computer-based learning (CBL) materials. The results show that worked examples were more efficient than problem-solving exercises for students who had no prior knowledge of accounting and there was no difference in performance for subjects using worked examples versus problem-solving exercises. In Hurt's (2007) opinion, software helps students to develop hands-on familiarity with general ledger packages and other software tools that cut across the traditional areas of accounting practice. Mcdowall and Jackling (2007) conducted a research to examine the Impact of Computer-Assisted Learning on Academic Grades: An Assessment of Students' Perceptions. The findings show that gender, prior studies of accounting and computing systems were not significant influences on academic performance.

Al-Khadashand Al-Bishtawi (2010) have embarked on their research to examine the impact of accounting software utilization on accounting students perceived skills. The findings of the study determined that age, gender and GPA have no positive and significant relationship with the students' perceptions toward the value-added of studying computer skills in accounting. Furthermore, the findings showed that students' prior experience in using computers and their attitudes toward using computer course may act as predictors of their perceptions toward the value-added of the course. Sriwidharmanely and Syafrudin (2012) conducted an empirical study of Accounting Software Acceptance among Bengkulu City students. The results showed that the perceived ease of use had a positive significant effect on the

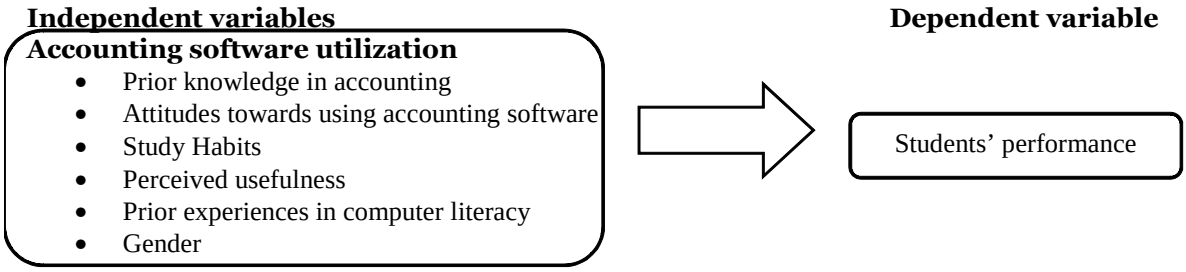
perceived usefulness, while the perceived usefulness had a positive significant effect on the behavioral intention to use and the behavioral intention to use had a positive significant effect on the actual system usage of the accounting software. Boulianne (2012) conducted a study to ascertain impact of accounting software utilization on student's knowledge acquisition. The result of study revealed that knowledge acquisition, using accounting software, does not depend on students' status. There is no difference in knowledge acquisition of the accounting cycle between traditional versus non-traditional and male and female students using accounting software. Furthermore, there is no difference in knowledge acquisition of the accounting cycle between local and international students using accounting software. In short, the literature indicates that integration of accounting software in the classroom provides students with a more accurate reflection of what is actually going on in organizations, and may provide learning beneits (McDowall and Jackling, 2006).

There are few types of researches conducted in countries to identify the impact of accounting software utilization on students' performance but in Sri Lankan context only a few researches have been done on this topic. This is the highlight problem identified by the researcher for the study and this forced the researcher to conduct this study. So this study may help to create bridgeable way of gap or an issue which has been less focused before.

3. METHODOLOGY

3.1 CONCEPTUAL FRAMEWORK

According to literature review researchers have developed the conceptual framework for the purpose of the study. Based on the variables used in the study the conceptual framework can be summarized in following manner.



Source: Developed by researchers according to literature review

Figure 1. Conceptual framework

3.2 HYPOTHESES

H1: Accounting software utilization is impact on students' performance

- $H1_a$: Students' prior knowledge in accounting is impact on students' performance.
- $H1_b$: Students' attitudes toward using accounting software in impact on students' performance.
- $H1_c$: students' study habits are impact on students' performance.
- H1d: Perceived usefulness of Accounting package impact on students' performance.
- $H1_e$: Students' prior experiences in computer literacy has impact on students' performance.
- $H1_f$: Gender has impact on students' performance.

3.3 SAMPLING AND DATA COLLECTION

This study has considered 320 students under the Department of Accountancy in University of Kelaniya as the accessible population. By using random sampling technique, researchers selected 125students as sample of the study. Questionnaire survey was conducted to collect primary data among the Accounting specialization students of University of Kelaniya. 150 questionnaires were distributed physically. Only 138 questionnaires were returned, achieving a response rate of 92%. All the questionnaires were checked to examine whether every question was answered and only one answer was filled for each question. Questionnaires that were not completed have been rejected to ensure the reliability of the sample. As a result, only 125 questionnaires were relevant to the study. This study Statistical Package for Social Science-version 20 (SPSS) software programme applicable to statistically transform the raw data and to process the data.

3.4 DATA ANALYSIS AND FINDINGS

Test of reliability

Table 1. Results of reliability test

Variable	Cronbach's Alpha	No: of items
All variables	0.944	15
Prior knowledge in accounting	0.817	3
Attitudes towards using accounting software	0.863	3
Study Habits	0.826	3
Perceived usefulness	0.846	3
Prior experiences in computer literacy	0.934	3

Source: survey data, 2017

According to the above Table 1, Cronbach's Alpha value of the whole questionnaire was 0.944. As the Alpha value is higher than 0.7 the whole questionnaire was totally reliable and correct as well as researchers concluded that the reliability of all variables is acceptable since they have achieved the benchmark.

3.5 TEST OF MULTICOLLINEARITY

Table 2. Results of multicollinearity test

Variables	Collinearity Statistics	
	Tolerance	VIF
Prior knowledge in accounting	0.490	2.042
Attitudes towards using accounting software	0.320	3.125
Study Habits	0.323	3.093
Perceived usefulness	0.379	2.641
Prior experiences in computer literacy	0.625	1.599
Gender	0.795	1.258

Source: survey data, 2017

The results from above Table 2 provide a criterion to test the assumption of there is no multicollinearity problem between independent variables. The tolerance of six independent variables varies between 0.320 - 0.795 which revealed that almost all the variables are far away from 0.000 and mean that, there is no multicollinearity. The VIF values for independent variables are spread the range of 1.258 – 3.125 and VIF values are not greater than 10 represents acceptance of the benchmark of VIF.

3.6 MULTIPLE LINER REGRESSION ANALYSIS

Table 3. Results of Model Summary

R	R Square	Adjusted R Square	F value	Sig
0.732	0.535	0.512	22.662	0.000

Source: Survey data, 2017

In this study, the value of Adjusted R Square obtained from the analysis is 0.512. This indicates that 51.2% of the variation of dependent variable (students' performance) can be explained by the six independent variables, while the rest of 48.8% of the dependent variable explained by other variables. Based on the results provided in the Table 3, the value of F statistics is 22.662 with the P-value of 0.000. The results provide statistical evidence that the overall model is considered as significant. In overall, the model fit is good in this study.

Table 4. Results of Multiple Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	1.387	0.324		4.282	0.000
Prior knowledge in accounting	0.201	0.070	0.260	2.896	0.005
Attitudes towards using accounting software	0.360	0.072	0.551	4.969	0.000
Study habits	-0.304	0.066	-0.507	-4.594	0.000
Perceived Usefulness	0.409	0.077	0.539	5.281	0.000
Prior experiences in computer literacy	0.165	0.065	0.201	2.536	0.013
Gender	0.24	0.060	0.028	0.401	0.689

Source: Survey data, 2017

The above Table 4 expresses the impression of each independent variable on students' performance. The constant represents the value of students' performance when all other variables are unchanged. In this study, constant value is 1.387. It means that while prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness, prior experience in computer literacy and gender are remain unchanged the predicted student performance is 1.387.

In this study, the students' performance was influenced by above noted variables and each have a different degree of impacts. Therefore, the slope of the variable differs from each other. The results of the regression analysis denoted that entire variables have a positive impact on the students' performance except study habits.

$$Y = \beta o + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

The above shown is the general equation of the multiple linear regression model and that will be further in detail represented in relevant for this study. Finally, the outcome of this study formulates the below multiple linear regression model.

$$Y = 1.387 + 0.260X_1 + 0.551X_2 - 0.507X_3 + 0.539X_4 + 0.201X_5 + 0.028X_6$$

Where,

Y = Students' performance

X_1 = Prior knowledge in accounting

X_2 = Attitudes towards using accounting software

X_3 = Study Habits

X_4 = Perceived usefulness

X_5 = Prior experiences in computer literacy

X_6 = Gender

ε = Error term

Among all six independent variables, attitudes towards using accounting software and perceived usefulness gave the highest contribution towards the students' performance by 0.551 and 0.539 respectively while prior knowledge gave the lowest contribution (0.260) towards the students' performance.

Beta value of the table represents the degree to which extent the dependent variable can be affected by a certain independent variable while other independent variables remain constant.

3.7 RESULTS OF SIMPLE REGRESSION ANALYSIS

Table 5 Results of Simple Regression analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	1.450	0.289		5.019	0.000
Utilization of Accounting Software	0.498	0.065	0.566	7.616	0.000

Source: Survey data, 2017

Based on the above Table 5, following regression was developed to examine the impact of software utilization on students' performance.

$$Y = \beta + \beta_7 X_7 + \varepsilon_1$$
$$Y = 1.450 + 0.566 X_7$$

Students' performance = 1.450 + 0.566 ($_{\text{Accounting software utilization}}$)

3.8 HYPOTHESES TESTING

H1: Utilization accounting software impact on students' performance

As per the above Table 5 it represents the 0.566 standardized coefficient value. It means that when accounting software utilization increase by one unit, it makes 0.566 positive impact on students' performance. The significance value for utilization of accounting software is 0.000, which is below 0.05. Therefore, the findings of this study demonstrate that utilization of accounting software significantly impact on students' performance.

H1a: Students' prior knowledge in accounting impact on students' performance

As indicated in the multiple regression model, which is application of regression Table 4, prior knowledge in accounting impact students' performance with a positive direction. If prior knowledge in accounting increased by one unit, the students' performance will increase by 0.260 unit. The significance value is 0.005 which is less than 0.05. Therefore, it revealed that prior knowledge in accounting had a significant impact on students' performance. Doran, et al. (1991) reported a negative relationship between prior accounting knowledge and students' performance. But several studies found a strong positive correlation between prior accounting knowledge and exam performance of the students (Tho, 1994; Auyeung and Sands, 1994; Gul and Fong, 1993; Eskew and Faley, 1988). Based on the current study findings, prior knowledge in accounting impact on students' performance. This outcome is consistent with the study done by Kanapathippillai, et al. (2012).

H1b: Students' attitudes towards using accounting software impact on students' performance

The results of the multiple regression analysis represent the 0.551 standardized coefficient value with respect to attitudes towards using accounting software. It shows that increase of students' performance depends on the attitudes towards using accounting software. If attitudes towards using accounting software increased by one unit, the students' performance will increase by 0.551 unit. Based on the results shown in Table 4, the significance value for attitudes toward accounting software is 0.000, which is below the level of significance at $\alpha = 0.05$. Therefore, the findings of this study demonstrate that attitudes toward using accounting software significantly impact on students' performance. Geiger (1989) found that accounting students' attitudes are positively associated with course performance of the students. The current study also consists with previous research findings which show that attitudes toward using accounting software significantly impact on students' performance.

H1c: Students' study habits impact on students' performance

The results of the multiple regression analysis represent the -0.507 standardized coefficient value with respect to study habits. It shows that increase of students' performance depends on the study habits. If study habits increased by one unit, the students' performance will decrease by 0.507 unit. The results of the study revealed that study habits impact on students' performance in negative way. Based on the results shown in Table 4, the significance value for study habits is 0.000, which is below 0.05. Therefore, the findings of this study demonstrate that study habits significantly impact on students' performance. Schuman, Walsh, Olson & Etheridge (1985) found that study habits not directly impact on grades. On the other hand, positive results were found by Gracia & Jenkins, (2003), Shaftel & Shaftel, (2005) and Wooten, (1998). According to the results obtained in the current study is contradictory with previous studies. In this study researchers were found that study habits are negatively impact on students' performance.

H1d: Perceived usefulness impact on students' performance

The Table 4 shows 0.539 standardized coefficient value for the perceived usefulness. If perceived usefulness increased by one unit, the students' performance will increase by 0.539 unit. It elaborates that increase of students' performance depends on the perceived usefulness of the accounting software package. The significance value for perceived usefulness, as noted in Table 4, is 0.000. This results indicated that the perceived usefulness had a significantly impact on the students' performance.

H1e: Students' prior experiences in computer literacy impact on students' performance

The Table 4 shows 0.201 standardized coefficient value for the prior experiences in computer literacy. If prior experiences in computer literacy increased by one unit, the students' performance will increase by 0.201 unit. It elaborates that increase of students' performance depends on the prior experiences in computer literacy. The significance value for coefficient of prior experiences in computer literacy, as noted in Table 4, is 0.013. Therefore, prior experiences in computer literacy significantly impact on students' performance. This outcome is consistent with the study done by Al-Khadash and Al-Bishtawi (2009) in which the researchers suggested

that students 'prior experience in using computers impact on course performance.

H1f: Gender has impact on students' performance.

The results of the multiple regression analysis represent the 0.028 standardized coefficient value with respect to gender. Table 4 shows that 0.689 significance value for gender. It is greater than 0.05. Therefore, it means gender did not impact on accounting specialization students' performance in the University of Kelaniya. According to Duff (2004), Tickell and Smyrnios (2005) and Boulianne (2012) found that gender is insignificant to determine the students' performance. The current study also consists with previous research findings.

Through the multiple regression analysis researchers were able to discover the following information, to achieve the objectives of the study. According to the results, the researchers were able to identify that the factors which impact on students' performance. However, the individual factors that are under the main independent variable have an impact on the students' performance. Main independent variable of Accounting Software utilization consists with six proxies such as prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness, prior experience in computer literacy and gender results of the study concluded that utilization of accounting software impact on students' performance. All the proxies under the Accounting Software utilization are impact on students' performance except gender. Results highlighted that study habits negatively impact on students' performance. This can be occurring when students' overconfidence resulting in a lower commitment to their study and unfavorable study habits.

Table 6 Hypotheses Testing

Variable	Hypothesis	Sig: Value	Hypothesis Testing	Statistical Reason
Utilization of accounting software	H1:Utilization Accounting Software is impact on students' performance	0.000	H1: Accepted	Significance value is less than 0.05
Prior knowledge in accounting	H1a: Students' prior knowledge in accounting is impact on students' performance.	0.005	$H1_a$: Accepted	Significance value is less than 0.05
Attitudes towards using accounting software	H1b: Students' attitudes toward using accounting software in impact on students' performance.	0.000	$H1_b$: Accepted	Significance value is less than 0.05
Study Habits	H1c: students' study habits are impact on students' performance.	0.000	$H1_c$: Accepted	Significance value is less than 0.05
Perceived usefulness	H1d: Perceived usefulness of Accounting package impact on students' performance	0.000	$H1_d$: Accepted	Significance value is less than 0.05
Prior experiences in computer literacy	H1e: Students' prior experiences in computer literacy has impact on students' performance.	0.013	$H1_e$: Accepted	Significance value is less than 0.05
Gender	H1f: Gender has impact on students' performance.	0.689	$H1_f$: Rejected	Significance value is greater than 0.05

4. CONCLUSION

The main objective of this study is to ascertain the impact of accounting software utilization on students' performance. To achieve the main objective, sub objectives are considered. This study emphasized only on six proxies which are prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness, prior experiences in computer literacy and gender to investigate the impact of accounting software utilization on students' performance: Special reference to University of Kelaniya. The findings of the study revealed that prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness, prior experiences in computer literacy significantly impact students' performance. It found that students' study habits are empirically different with regard to conceptual and practical aspects by indicating a negative sign. Furthermore, the results of this study elaborates that gender is not significant impact on students' performance. With the acceptance of hypotheses regarding prior knowledge in accounting, attitudes towards using accounting software, study habits, perceived usefulness and prior experiences in computer literacy showed that accounting software utilization impact on students' performance. Based on the hypotheses acceptance researchers achieved the sub objectives of the study. By using the proxies researcher found that accounting software utilization impact on students' performance.

5. RECOMMENDATIONS

The findings of this study have implications to accounting specialization undergraduates of University of Kelaniya. Students would try to keen on their study habits to increase their performance more. At the same time, it is very helpful for students to maintain and up-to-date their prior knowledge in accounting and prior experience in computer literacy to achieve good results. Academic staff of the Department of Accountancy can focus on factors that are deemed to be significant for undergraduate students' performance when dealing with course work to improve and enhance students' learning experience. On the other hand, academic staff can consider ways in which computerized accounting software may be incorporated and used in their course design. Because, results of the study revealed that accounting software utilization had a significant impact on students' performance. Then they can design course manuals by including computerized accounting subjects to be aligned with current needs of accounting professionals. It is very important for the students to up-to-date their knowledge regarding computerized accounting software. Then University can organize workshops for students to enhance their computerized accounting knowledge which were not included in the syllabus.The software developers would consider user friendly approach more in their accounting software packages since attitudes towards accounting software are significant factor to determine the students' performance.

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