

Does Cloud-Based Accounting Information System Harmonize the Small Business Needs?

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| Publons ID | 40003698 |
| Wos ID | WOS:000544103700007 |
| Doi | 10.31341/jios.44.1.6 |
| Title | Does Cloud-Based Accounting Information System Harmonize the Small Business Needs? |
| First Author | Pramuka, Bambang Agus; Pinasti, Margani; |
| Last Author | |
| Authors | Pramuka, BA; Pinasti, M; |
| Publish Date | 2020 |
| Journal Name | JOURNAL OF INFORMATION AND ORGANIZATIONAL SCIENCES |
| Citation | |
| Abstract | <p>Cloud technology is now becoming a valuable resource, as it provides cost-saving business technology. Businesses exist to earn a profit by keeping their capital and expenses low. In an attempt to address the issue, this study employs structural equation model to complement literature on users' technology acceptance behavior. The framework of the study was based on the technology acceptance model (TAM) to better understand the adoption of cloud computing by small businesses owners. This study looks at the perception and attitudes of small businesses (SMEs) towards cloud technology based accounting information systems, therefore, their intention to adopt the technology. Result support the view that perceived usefulness, ease of use and credibility positively influenced SMEs' attitudes towards cloud-based accounting information systems and therefore their intention to adopt the technology. The result enhances literature in the field of cloud-based accounting systems for small businesses.</p> |
| Publish Type | Journal |
| Publish Year | 2020 |
| Page Begin | 141 |
| Page End | 156 |
| Issn | 1846-3312 |
| Eissn | 1846-9418 |
| Url | https://www.webofscience.com/wos/woscc/full-record/WOS:000544103700007 |
| Author | Drs BAMBANG AGUS PRAMUKA, Ph.D |