The adoption of accounting information system in Algerian firms: an assessment of users' perceptions and intentions

اعتماد نظام المعلومات المحاسبي في المؤسسات الإقتصادية الجزائرية: تقييم لتصورات المستخدمين ونواياهم

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Abstract:

This empirical study aims to applying the technology acceptance model to assess the effect of the basic structures of the model on the behavioral intention towards using AIS, by conducting a field survey of 13 firms in Annaba. The results obtained using the SEM revealed that the perceived usefulness has a significant impact on the behavioral intention and that perceived ease of use also affects the behavioral intention and the perceived usefulness, in addition the strong influence of behavioral intention on use.

.**keyword**: Accounting information system; Users 'perceptions; Technology acceptance model; Algerian firms.

JEL classification code : M41, O33

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1. Introduction :

The intertwined Business and the expansion the volume of international trade contributed to the rapid production and accumulation of information and to the multiplicity of users, in a way that made the investment in information technology necessary to meet the changing and ongoing demands of different stakeholders besides facing competition, as information is a bet to ensure the survival and continuity of the enterprise. The way companies think has changed, and requires creative and critical analysis and introducing innovative methods, so they can develop systems that provide a competitive advantage (Stair, Reynolds and Chesney, 2018), and support new business models (Kurbel, 2008). In line with these developments, Algeria, in turn, has made great efforts to keep pace with the changes brought by technology and the development of its existing systems, the application of information technology and its integration into various functions has become a priority for its institutions and a central axis in its development plans.

The accounting information system is one of the most important systems that organizations are interested in; especially because it has a strong association with business processes and information technology (Turner, Weickgenannt and Copeland, 2017). Due to the overlap of accounting work with information technology, the accounting information system has become the business language intelligence (Romney and Steinbart, 2018), is able to track all operations and contain the huge amount of information and prepare appropriate reports as required at any period of time. In Algeria, accounting has witnessed amendments, the most important of which was the development of accounting processes and their regulate in according to information systems through Executive Decree No. 09-110 of April 07, 2009.

These challenges require the need to identify the critical issues in order to manage them to start the transformation (Galliers and Leidner, 2003), That is why all organizations at all diverse nature of business have become focused on building advanced systems based on the application of information technology not only with equipment and equipment but also technical knowledge and skills necessary to ensure the effectiveness of the information system. According to Clarke (2001) Information systems should be seen as a human-centred domain,

enabled by technology, and therefore requiring a mixture of human-centred and technology-based methods. (p167)

The pursuit of enterprise information systems through investment in information technology may put the organization in a problem because it did not pay attention while keeping pace with development, wich is the difficulty of users' acceptance of technology and the emergence of resistance to change. The paradox emerges when users' attitudes towards the use of electronic applications in the performance of their functions despite the recognition of their importance, so it is important to know the behavioral factors that affect the adoption of technology, which determines the rejection or acceptance of users.

Accordingly, the main question for this study is: How do users' perceptions and intentions affect the adoption of the accounting information system in Algerian firms?

2. Literature review:

2.1. Adoption of the accounting information system:

Modern trends of organizations have become relying on the accounting information system (AIS) as a basic system to support their survival in the changing and complex business environment. AIS is defined as a computer-based system that processes financial information and supports decision tasks in the context of coordination and control of organizational activities (Nicolaou, 2000, p. 91). The AIS relies on the use of technology when storing, classifying, evaluating and recording, as well as the preparation and presentation of financial statements and reports in accordance with standards that control their media content and ensure the achieving of internal control condition, to allow managers, accountants and employees to use them in the context of their functions.

Over time, several factors have changed the context and settings of the work, where, the combination of technology and accounting increased the speed, accuracy and quality of information and reports, which are the most important determinants of the information quality and service. This will in turn lead to the success of the system as a whole and support integration with other systems, which will have a major impact on enhancing the overall performance of the Organization (Benbraika and Hammoudi 2012; Ali and Bakar 2016). The accounting information system has acquired a strategic dimension through the management of financial operations and forecasting future events, as a

control tool for management and to achieve savings in terms of time and cost and reduce human errors (Abu-Musa 2008; Al-dmour, Al-dmour and Masa'deh 2016).

The use of technology is not achieved solely because of its organizational characteristics and effective unless it is accepted by potential users (Davis and Venkatesh 1996). This issue has attracted the attention of many researchers in the field of information systems, who pointed out the importance of users' perceptions in influencing the use of technology either by accepting or rejecting it (Davis and Venkatesh 1996; Davis 1985; Hubona And Kennick 1996). Davis (1985) refers to acceptance of the system as the real direct use of the system in the job, for Andrew (2001) defined user acceptance as the obvious willingness of users to use information technology for to support their tasks, Yucel and Gulbahar (2013) interpreted technology acceptance as "the observable willingness to make use of information technology while working on the tasks to be accomplished" (p93). Obviously, the complex nature of acceptance made it difficult to identify a clear definition of it or even how to measure it (Adell, 2007).

Lapointe and Beaudry (2014), in an extensive exploratory study of the mindset of IT users, revealed that researches differed in the conceptualization of acceptance either as behavior (use in itself), a behavioral intention or as a psychological state, or as a multidimensional structure that encompasses these perceptions. The same is true for resistance, which is defined as a difference in how it is determined if it is a behavior (prevention of use, adverse reaction, avoidance) or as a psychological state or organizational disruption. So they concluded that acceptance and resistance are determined by the same conceptual dimensions.

In the accounting context, this idea was adopted by many researchers such as Abduljalil and Zainuddin (2015); Primasari and Rohman (2017); Ngadiman et al. (2014); Diatmika, Irianto and Baridwan (2016); Allahyari, Gharabaghi and Ramazani (2012); Awosejo et al. (2013), who studied the factors affecting the adoption of an accounting information system. Their research was based on theoretical approaches to understanding the beliefs that lead to acceptance or rejection. The technology acceptance model was the most popular of these approaches as a pioneer in understanding user acceptance of technology.

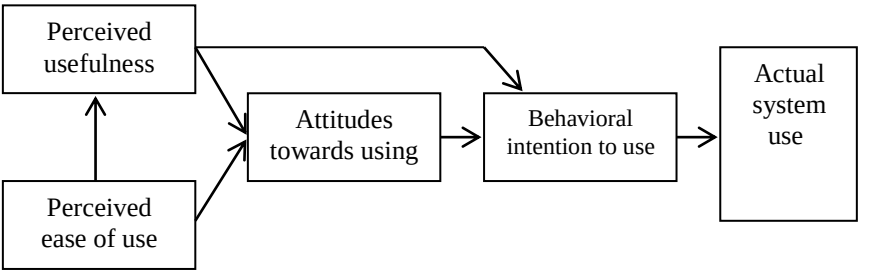
2.2. Technology acceptance model TAM:

Many researchers have been interested in studying the beliefs of individual and developing models for predicting their behavior, relying on theories derived from social psychology, such as TRA theory of reasoned action and TPB theory of planned behavior. The most prominent of these models was the TAM technology acceptance model proposed by Davis (1985) and subsequently developed, based on the Theory of reasoned action, which used as a theoretical background in building the relationships between model variables (Davis, Bagozzi, and Warshaw1989). The development of the TAM technology acceptance model was initiated under a contract with IBM Canada Ltd, to study the feasibility of investing in the development of new applications (Davis And Venkatesh, 1996). The model then gained fame and became widely used, both in areas of technology application (health, education, libraries, e-commerce, banking…) or different users (students, teachers, clients, employees…).

Many researches have considered TAM is the most used and powerful model for explaining the factors affecting user's behavior, whether as a theoretical framework or from a measurement standpoint, especially as it is characterized by simplicity and ease of application and is a cost-effective method for predicting system acceptability of technology (Alomary and Woollard 2015; Davis and Venkatesh 1996; Siegel 2008; Morris and Dillon 1997; Money and Turner 2004) .

The model in figure (1) shows that using a technology-based system and predicting its acceptance is determined by users' behavioral intention through attitude as a mediator according to two basic beliefs: perceived usefulness and perceived ease of use. This can be explained by the fact that at the individuals initially have a state of uncertainty, and then they begin to on form beliefs that later form information that they have about the system of technology which generates an impression that is later reflected in their behavior (Malhotra 1999 ; Jan, Lu, and Chou 2012). This is why the user's acceptance of information technology in the workplace remains a complex, elusive, yet extremely important phenomenon (Venkatesh & Davis, 2000, p. 200).

Fig.1 : The original TAM model



Source: Davis, Bagozzi, & Warshaw, 1989, p. 985

The attitude towards use was removed from the theoretical conceptualization of the later developed models (Davis And Venkatesh 1996; Venkatesh and Davis 2000; Venkatesh and Bala, 2008), after Davis, Bagozzi, and Warshaw (1989) found that it had little effect on perceived usefulness and perceived ease of use coefficients and was not fully mediated relationships (p995).

Several studies using the model included additional variables. However, the perceived usefulness and ease of use remain essential (Rogers, 2016). The model also relied on an important assumption that use was voluntary, but given the context in which Algerian firms operate, the adoption of systems is imperative. However, Venkatesh and Davis (2000) confirmed that basic structures: perceived usefulness and perceived ease of use remained important determinants whether in mandatory and voluntary settings.

Despite the popularity of this model has gained, however some researchers have noted that it has an important weakness is that the TAM model is concerned with understanding and explaining the behavior of using a homogeneous group of individuals for a particular information system, but as technology applications evolved, users have become multiple and interacted with many entities, which would pose a problem of generalization and would require a rethinking of model beliefs (Olushola and Abiola 2017; Benbasat and Barki 2007; Lee, Kozar, and Larsen 2003).

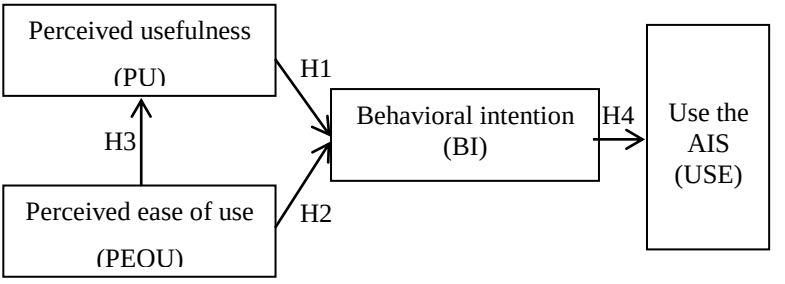
3. Study methodology:

3.1. Study model and hypotheses:

This research is consistent with many studies that have used the TAM model based solely on behavioral intent in determining system use and attitude exclusion; due to its weak role as a mediator between

beliefs and behavioral intention (Yi, Jackson, Park, & Probst, 2006, p. 351). Some studies suggest that without attitude, the model will have a better fit and explanatory power (Teo and Noyes 2011; Nah, Tan, and Teh 2004). This result confirms what was observed in the interviews that users are constantly receiving trainings to improve work and keep pace with developments, where they attach great importance to these trainings which are of great necessity for using the accounting information system. For this, the study model will be as in figure (2).

Fig.2 : The original TAM model



Source: Prepared by the researchers

-***Perceived usefulness***: "The degree to which a person believes that using a particular system would enhance his or her job performance" (Davis, Bagozzi, & Warshaw, 1989, p. 320). That is, the individual accepts the use of an accounting information system if he or she will help him, to expedite the completion of his tasks and provide him with the appropriate information to make decisions and improve his performance. Davis (1989) presupposes that the perceived usefulness directly affects on behavioral intent. So, the hypothesis would be:

H1: Perceived usefulness has a significant positive effect on behavioral intent to use the accounting information system.

-***Perceived ease of use***: "The degree to which a person believes that using a particular system would be free of effort" (Davis, Bagozzi, & Warshaw, 1989, p. 320). That is, the individual accepts the use of the accounting information system if his use is simple and does not require effort, and he will facilitate to accomplishment of his tasks. TAM also suggests that in the relationships between its variables that perceived ease of use in turn affects the perceived benefit, since the ease of use of the system will increase performance and they affect its usefulness. On this basis, the following hypotheses will be:

H2: Perceived ease of use has a significant positive effect on behavioral intent to use the accounting information system.

H3: Perceived ease of use has a significant positive effect on perceived usefulness.

-Behavioral intention: "intention is a representation of a future course of action to be performed. It is not simply an expectation or prediction of future actions but a proactive commitment to bringing them about. " (Bandura, 2001, p. 06). The hypotheses are formulated as follows:

H4: Behavioral intention has a significant positive effect on use the accounting information system.

3.2. Study tools and sample:

The questionnaire was used as a research tool in this study. It is divided into two parts: The first concerns individuals personal information: gender, educational qualification, specialization, professional experience, current position, in addition to the name of the enterprise to which the user belongs and the name of the department in which he works. The second part, in turn, is divided into 04 axes related to the study model variables with a total of 18 items to test the study hypotheses. The concept of an accounting information system was initially referred to in order to facilitate understanding of the items mentioned in the questionnaire.

The questionnaire was translated from English into Arabic as the mother tongue as well as French as it is considered the second language, where the items in the axes were derived from previous studies (Davis 1985; Davis 1989; Venkatesh, Thong and Xu, 2012). Although the items contained in the questionnaire were subject to the characteristic of tight psychometric measures, especially those related to the perceived usefulness and perceived ease of use in Davis studies, but this did not prevent the questionnaire designed from being subjected to a structural test by a body of academic arbitrators to evaluate the items and verify their authenticity, until it becomes in its final form as a valid tool of measurement.

The sample consists of the employees of the accounting department as subjects, as they are the primary users of the accounting information system in 13 firms in the state of Annaba in eastern Algeria. The use of a judgment sample is the appropriate approach because selecting specific subjects with the process knowledge required will achieve the

goal of the study to identify or improve a specific system (Perla and Provost, 2012).

The sample size in this search is estimated at 55, based on the size determined by Sekaran (2003) as a general rule between 30 and 500. After reviewing and sorting the questionnaires, initially, SPSS program was used to empty the data, where the study sample was distinguished by the characteristics shown in the appendix (1). It is clear that the proportions were close to both sexes, and it was clear that the educational qualification is high and in the specializations the position calls. The nature of the study also called for the application of structural equation modeling (SEM) through the use of the AMOS program in the analysis to ensure the integrity of the infrastructure of the technology acceptance model, and possibility of its application in a different environment from the one in which it originated, and from there the test of the study hypotheses. The term structural equation modeling conveys two important aspects of the procedure: (a) that the causal processes under study are represented by a series of structural (i.e., regression) equations and (b) that these structural relations can be modeled pictorially to enable a clearer conceptualization of the theory under study (Siregar, Puspokusumo, & Rahayu, 2017, p. 502).

4. Study Results:

The degree of reliability was determined using the Cronbach alpha test, where the value was 0.841. This result led us to confirm the reliability of the instrument.

Then, the study relied on the analysis on two parts, the first relates to the measurement model (confirmatory factor analysis CFA) to ensure the fit and validity of the assumed model and the second part is the structure model that studies the effect relationship between the study variables .

The findings of CFA concluded that the model should be modified to comply with the main fit indices (Hoe 2008; Hooper, Coughlan, & Mullen, 2008), which are the Root mean square residual (RMR), the Goodness-of-fit statistic (GFI), the comparative fit index (CFI), the Root mean square error of approximation (RMSEA), the Tucker-Lewis coefficient (TLI), and the famous ratio of the Chi-square ($\chi 2$) divided by its degrees of freedom (CMIN/DF). Some items were deleted because they had not a significant factor loading and adjustment indicators were used from AMOS outputs in order to adjust the model.

According to the final results shown in the table (1), the fit indices have been achieved, thus the theoretical model can be considered compatible with the data of the study sample.

Table 1 : Goodness of fit statistics

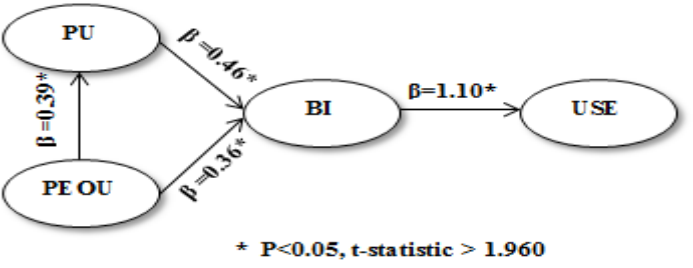
Fit Index	Recommended value	Final Model	Explanation
RMR	Value Close To .0	.02	Good
GFI	≥0.90	.85	Acceptable
CFI	≥0.90	.94	Good
RMSEA	≤0.08	.08	Good
TLI	≥0.90	.91	Good
CMIN/DF	Less Than 2.0	1.023	Good

Source: From Amos output

For the structure model, the SME test revealed the paths values of the latent variables as shown in the regression weights of the final model in the appendix (2), indicating an estimate of the causal links indicated in the study hypotheses .

The results indicate that all values are important and have a strong impact (figure 3).

Fig.3 : Result of the hypotheses test



Source: Prepared by the researchers based on Amos output

The perceived usefulness has a significant impact on the behavioral intention (H1) with a value of ($\beta = 0.46$, $p < 0.05$), and it has been shown that perceived ease of use also has a significant impact on the behavioral intention (H2) and the perceived usefulness (H3) with a value of ($\beta = 0.36$, $p<0.05$) and ($\beta = 0.39$, $p<0.05$) respectively. This

explains that users believe that when an accounting information system is easy to use and that it would improve their performance and facilitate the delivery their tasks, they will continue to use it in their work. These results confirmed what was stipulated by TAM theory, and support many previous studies, including Abduljalil and Zainuddin (2015); Jaradat and Smadi (2013); Diatmika et al. (2016); Ngadiman et al. (2014); Göğüş and Özer (2014); Hong et al. (2006); Wixom and Todd (2005).

The behavioral intention also showed a strong influence on use (H4) with a value of ($\beta = 1.10$, $p<0.05$). Thus, it has strongly supported TAM theory as the primary determinant of use. This value corresponds to the high user responses to the use of the accounting information system and the frequency of use. These results are consistent with results of Primasari and Rohman (2017); Sriwidharmanely and Syafrudin (2012), Lingga (2018); Souza, Silva and Ferreira (2017), Teo, Su Luan, and Sing (2008); Money and Turner (2004); Alsamydai (2014); Mathieson and Chin (2001).

According to the analysis, and based on the extracted results, the findings of the hypothesis test are presented in the following table:

Table 2 : Validity of research hypotheses

Hypothesis	Path	Results
H1	**BI <--- PU**	**Supported**
H2	**PU <--- PEOU**	**Supported**
H3	**BI <--- PEOU**	**Supported**
H4	**USE <--- BI**	**Supported**

5. Conclusion:

This research sought to evaluate the factors affecting users'perceptions and their intentions to adopt the accounting information system in Algerian firms, because the accounting information system is a great investment that requires money, effort and time and is an important factor in the success of the organization and supports it to face competition, therefore it was important to know the motivational beliefs that influences the adoption decision as a major determinant that would avoid losses for the firms and prevent it from failing, by applying the technology acceptance model.

The results confirmed what the TAM theory came in that the perceived usefulness and perceived ease of use were the most important factors that have a significant impact on the user's intentions towards the use of the accounting information system, in addition to proving the effect of perceived ease of use on perceived usefulness. It also supported studies that dispensed with the attitude because of its weak influence in mediating between the perceived usefulness and the perceived ease of use and the behavioral intention. Thus, it was confirmed to support all the hypotheses of the study.

This research contains restrictions that must be taken into account in the upcoming researches, namely that the sample size is small and in one city, which may put a limit to generalizing the results. Considered, although this study used the original questions mentioned in the TAM theory, their translation from English into Arabic and French language affected its meaning, and this was reflected in the participants thinking, which was observed when distributing questionnaires or during interviews from individuals inquiring about the meaning of some items .

From that ground, it is suggested that future studies paraphrase the items contained in each variable in a way, that is easy to understand and consistent with the environment and the time in which they will be studied, and search for other factors that may affect users' adoption of the accounting information system such as training and involving. It's important to take into account the experience and requirements of users.

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7. Appendices :

Appendix 1 : Description of sample

Subject	Percentage	Frequency	Description
Gender	**Male**	**31**	**56.4**
	Female	**24**	**43.6**
Degree obtained	**Licence**	**34**	**61.8**
	Master	**4**	**07.3**
	Other	**17**	**30.9**
Specialty	**Accounting and auditing**	**13**	**23.6**
	Finance	**25**	**45.5**
	Management	**9**	**16.4**
	Other	**8**	**14.5**
Professional experience	**5 years ≥**	**04**	**07.3**
	6 to 10 years	**18**	**32.7**
	11 to 15 years	**10**	**18.2**

	≥ 16 years	**23**	**41.8**
	Manager	**02**	**03.6**
	Head of service	**12**	**21.8**
Current position	**Accountant**	**37**	**67.3**
	Auditor	**02**	**03.6**
	Administrator	**02**	**03.6**

Source: From SPSS output

Appendix 2 : Regression Weights

	Estimate	**S.E**	**C.R**	**P**
PU <--- PEOU	**,537**	**,220**	**2,438**	**,015**
BI <--- PU	**,433**	**,148**	**2,932**	**,003**
BI <--- PEOU	**,470**	**,215**	**2,186**	**,029**
USE <--- BI	**,355**	**,138**	**2,565**	**,010**

Source: From Amos output