# FACTORS INFLUENCING THE ADOPTION OF ACCOUNTING INFORMATION SYSTEM ON SUPERMARKET FIRMS MOGADISHU, SOMALIA.

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**ABSTRACT:**

The purpose of this research was to investigate the factors that influence the adoption of accounting information systems at supermarkets in Mogadishu Somalia.

Theoretical Framework: The UTAUT identifies progress expectation, effort expectancy, and perceived technology as the three main predictors of behavioral intention to adopt and use new technology (Venkatesh et al., 2003).

Design, Methodology, and Approach: The study used quantitative approach analysis through primary data for the questionnaire. The target population of the study was 80 people working at supermarket Firms in Mogadishu Somalia. Also, this study used SPSS (version 20), .
**Findings:** The major findings of the study showed that is strong positive relationship between perceived technology fit, performance expectancy, effort expectancy and AIS adoption.
**Research practical and social implication**: AIS was implemented by the vast majority of supermarkets, and most small businesses are expected to follow the same path shortly. The development of the use of AIS will also be addressed with information that will be useful to business owners and managers.
**Originality/Value:** Studies on AIS have been conducted, but the majority of them focused on the information's value, reliability, accuracy, completeness, and timeliness as they support small business growth and expansion.
**KEYWORDS**: Perceived Technology, Performance Expectancy, and Effort Expectancy

## INTRODUCTION
Due to globalization, it is difficult to integrate accounting systems that have been bought from underdeveloped countries. Numerous studies (Mirghani 1979; El-Sharif 1981; Cooke and Wallace 1990; Kilani 1990; Baydoun and Wasett 1995) have shown that environmental factors differ between developing and developed countries and occur at different levels within those nations. Goals and knowledge requirements differ greatly between industrialized and developing nations due to the fact that the primary goal of accounting in the former is to appease shareholders, while the latter have a small number of owners.

(Kilani 1988, Mir and Rahaman 2005) suggested that despite these distinctions, developing countries routinely adopt accounting systems from developed countries without making any modifications to make them more suitable for their needs. Accounting is largely used to satisfy government reporting requirements

According to (Wallace 1990) The adoption of accounting practices from developed nations—especially the United States and the United Kingdom—into emerging countries falls short of meeting the core information needs of developing nations. Since many businesses in Somalia have not been reported since the civil war, there is no information available, but it is clear that adoption of accounting information systems is a challenge.

However, when referred to in the context of information and technology systems (IT), and accounting information systems (AIS) are a tools that aids accountants in managing their accounts (Grande et al., 2011). Accounting information systems (AIS) are a modern accounting approach that use computers to process data using specialized accounting software and information system infrastructure, such as hardware. AIS is a term that refers to a combination of general accounting procedures and information technology resources. (Gelinas and others, 1990)

According to (McCubbrey, 2002). Data gathering, processing, categorization, and reporting are all duties that the AIS system carries out. The accounting information system (AIS) is a set of methods and activities for collecting raw accounting data, processing it into usable information, and distributing it to accounting information consumers in the format they demand.

An accounting information system (AIS) is a piece of computer software that is used to record financial transactions. Perform all accounting tasks, including gathering, recording, storing, retrieving, evaluating, presenting, and sending accounting data to various stakeholder groups. Contrarily, accounting is an information system that uses accounting data to support decision-making and generate knowledgeable conclusions for accounting information consumers (Henry et al., 2012).

Over the past few decades, accounting information systems (AIS) have assisted businesses in embracing consistency in accounting data and promoting efficiency transfer between departments and divisions as well as between users and stakeholder groups (Hunton, 2002, Spathis, 2006). According to Mauldin and Ruchala, accounting information system deployments significantly improve task processes and provide sophisticated decision support, rather than just increasing the speed and accuracy of routine accounting procedures (Mauldin and Ruchala, 1999). However, the AIS's internal acceptance by accountants is essential to its success (Aoun et al., 2010, Pulakanam and Suraweera, 2010).

## Concept of AIS adoption

Adopting accounting information systems is a technique created to help with management and control of problems pertaining to a company's financial operations when integrating information and technology systems (IT), Everyday innovations and the acceptance of IS/IT advances have long piqued the curiosity of both research and practice. Abherwal and Jeyaraj (2008) On the other hand, from a strategic management perspective, technological developments and popular acceptance have made it simpler to gather and use accounting data. Due to AIS's applicability to all organizations, medium- and small-sized businesses may benefit from adopting it, particularly those that compete in markets with high levels of unpredictability. (2016) Al-dmour and colleagues.

## Perceived Technology Fit

The accountant's perception of and use of accounting information systems, as well as his or her expectations for how effectively AIS fits into or enhances job performance, are all taken into account as crucial factors in the current study. The accountant's perception and use of AIS is discussed, along with a comparison between the most recent AIS and their current accounting practices. An accountant's surroundings could affect how they react (Rieg, 2018). Apart from accounting practices, many forms of research have been done to examine how the environment affects the adoption of the system (Panagiotopoulos & Barnett, 2015; Obal, 2017).

 (Agyekum& Singh, 2018) suggested thar, t he accountant may use coercive pressures (CPs) by choosing the best course of action when external pressure frequently confronts mimetic pressures (MPs), normative pressures (NPS), and is led by a rival who creates an unexpected circumstance. It may also be used by stakeholders and regulatory bodies (Li et al., 2019). Studies reveal that pressures like mimetic and coercive forms have an impact on the adoption of AIS (Gullkvist, 2011).

Performance Expectancy

Performance expectations are the user's hopes that using a certain piece of technology will help or inspire them to complete a particular task. It has been shown that outcome expectations have an impact on the decision to use technology-related applications (Davis, 1989; Venkatesh et al., 2003). Success expectations relate to the potential earnings from carrying out these tasks. One of the most important factors that determine behavioral purpose is performance expectation. It is also known as the amount of benefit that a work may provide to a person (Venkatesh et al., 2012). According to the study, a person's performance expectation is what they can do by utilizing the system and increasing their productivity (Vatanasakdakul, Aoun, & Li, 2010).

## Effort Expectancy

While effort expectancy is described as the ease with which technologies may be used, effort expectation is described as the extent to which a consumer predicts that making use of a certain technology will be trouble-free and simple to use (Venkatesh et al., 2003). Technology adoption is influenced by users' expectations of effort (Davis, 1989; Venkatesh et al., 2003). The AIS system

will appeal to people who believe using an accounting information system is straightforward. It was found by (Kurfal et al., 2017; Zawareh, 2016) that effort expectation predicts the intention to use and adhere to an AIS system.

## Accounting Information System Adoption

Accounting is the process of locating, recording, categorizing, evaluating, and conveying financial or economic data to end users (including, but not limited to, shareholders, internal auditors, Inland Revenue, the government, management, and creditors) so that they can make informed decisions. , Adenike and Michael 2017,  In order to communicate accounting data to end users (shareholders, internal auditors, and the Internal Revenue Service), an accounting information system (AIS) is a collection of processes and systems (McCubbrey, 2002)..

The use of IT has evolved beyond the automation of formal procedures to applications, and it has rapidly expanded in businesses. In contrast, AIS is more than just a computer program; it involves much more than just basic math. due to the development of information technology, Chan). SMEs' accountants must keep up with it rather than retaining a significant number of manual transactions that could be lost. Accounting information systems increase knowledge's availability at all times. Organizations would be able to help achieve their business goals and objectives by preparing for IT needs, according to the report, a microelectronics-based combination of computers and telecommunications that gathers, processes, stores, and disseminates audible, visual, textual, and numeric information. (Allan Taylor, 2000).

Numerous studies, such as those by (Zaini et al. in 2020) and Venkatesh et al. in 2003, demonstrate the strong correlation between these parameters (perceived technological fit, performance expectancy, and effort expectancy) and adoption of accounting information systems.

However, there are several obstacles to AIS acceptance, including the initial cost of installation and training, system problems, virus assaults, people's resistance to change, and the implementation of accounting information systems. Furthermore, firms must deal with time-consuming financial report production, human mistakes, and the lack of backup data in the case of a loss or damage, and it may be necessary to have specific expertise in order to keep track of corporate information. Internet technologies and social media change the structure and functions of the Accounting Information System (AIS). The data show that the accounting system should be approached with a new perspective. These changes emphasize the need for companies to better understand the adoption and use of information systems. As a result, the adoption of AIS in Somalia may be harmed by several of the concerns stated above. As a result, the goal of this research is to close the gap in Somalia's AIS adoption.

## 2. THEATRICAL FRAME - WORK

The unified theory of acceptance and use of technology (UTAUT)

The unified theory of acceptance and use of technology (UTAUT), which will act as the theoretical foundation for this study, was introduced by (Venkatesh, Morris, and Davis in 2003). The UTAUT

identifies progress expectation, effort expectancy, and perceived technology as the three main predictors of behavioral intention to adopt and use new technology (Venkatesh et al., 2003).

One of the models for IT adoption that is most frequently used to illustrate how end users use technology is the UTAUT model. Venkatesh et al. (2003) developed the four main factors in UTAUT that influence behavioral intention to use technology. These UTAUT systems and concepts have been updated to reflect consumer technology adoption and usage, including output expectation, effort expectancy, perceived technological fit, and social effect. Consumers' performance expectancy is their perception of how using technology might help them achieve specific tasks; effort expectancy is their perception of how easily they use technology; and social effect is their perception of how influential people affect them.

According to UTAUT, success expectancy, effort expectancy, and social effect determine behavioral intention to utilize technology, whereas behavioral intention and enabling conditions govern technology usage. Individual variations in age, gender, and experience are also considered to have a role in the varied UTAUT correlations. The lighter shows the original UTAUT as well as the one adjustment mentioned earlier that was required to apply the theory to this scenario. (Venkatesh and colleagues, 2003).

**2.2.6 Conceptual Framework**
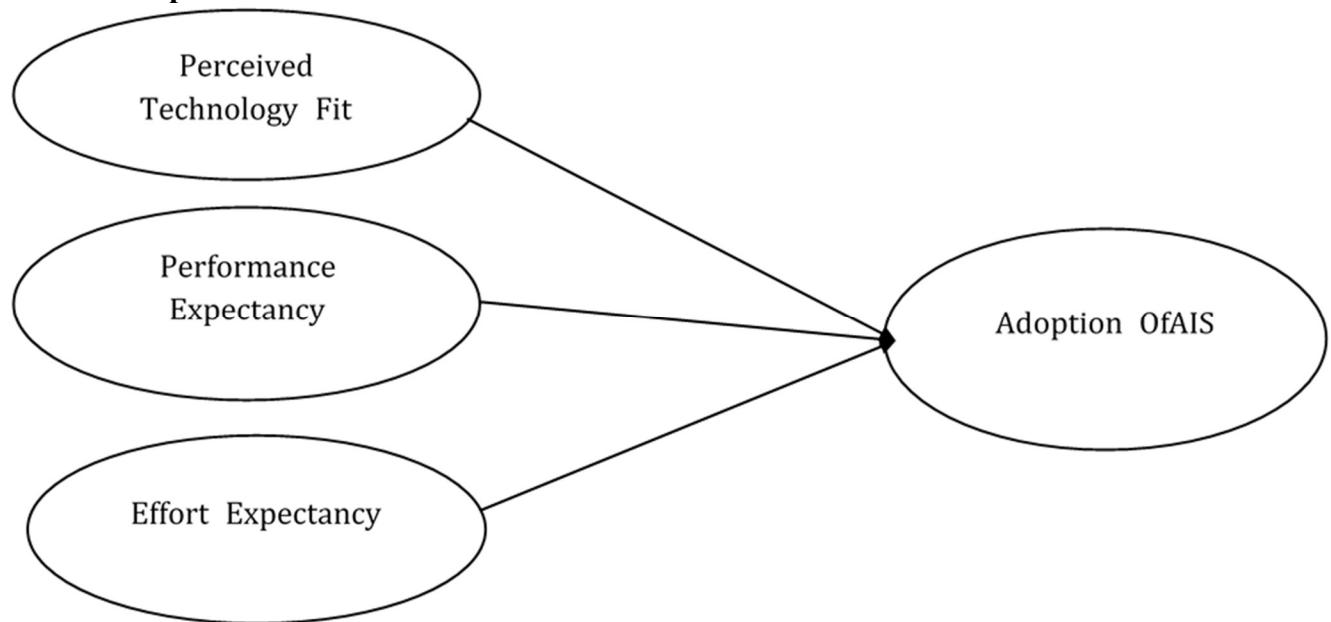


**3.METHODOLOGY**

According to the Somali Yellow Pages (2020), Mogadishu, Somalia, had 17 supermarkets as its main concentration of supermarket businesses. The researchers only choose 13 out of the total of 17. They are the first in Mogadishu to establish them. They have the greatest number of customers and the most popular range of services. These study subjects are companies in Somalia's capital city of Mogadishu.

The 80 employees at each Firms were the intended market. Management and employee replies, the current study looks at the aspects that influence the adoption of accounting information systems by cashiers in Mogadishu supermarkets. To eliminate biases or errors in sampling, a random sample must be large enough to be used as a basis for generalization (Taherdoost, 2017). Because they were the first to set up questionnaires in Mogadishu, the sample, which was composed of 66 out of 80 people, was selected using this method. Additionally, they have the broadest range of clients and the most well-liked services.

## 4.0 RESULTS AND DISCUSSION

The response rate in the table below is based on a total sample of 66 respondents who were given a questionnaire.

Table 1 Response rate
The response rate refers to how many people completed and returned the defendants' questionnaire. A total of 66 people participated in the study, and questionnaires were administered to each of them.

| Sample | Response | Percentage |
|--------|----------|------------|
| 66 | 66 | 100 |

Source: SPSS primary data, (2022).


demographic profile of the participants

Table 2 Demographic Profile of the Participants

| Demographic characteristics | Frequency | Percent |
|-----------------------------|-----------|---------|
| **GENERE** | | |
| **Male** | 34 | 51.5 |
| **Female** | 32 | 48.5 |
| | | |
| **Total** | **66** | **100** |

The majority of the respondents were male, representing 51.5 percent of the total, while females accounted for 48.5 percent of the total. This indicates that the firms are dominated by men.
**Table 3. Marital status**

| Marital Status | | |
|----------------|---|---|
| **Single** | 42 | 63.6 |

| | | |
|---|---|---|
| **Married** | 24 | 34.4 |
| **Total** | **66** | **100** |

The table above shows that Regarding marital status, 42 respondents (63.6%) were single, while 24 respondents (36.4%) were married.

**Table 4. Marital status**

| EDUCATION | | |
|---|---|---|
| **Secondary** | **7** | **10.6** |
| **Diploma** | **19** | **28.8** |
| **Bachelor** | **34** | **51.5** |
| **Master** | **6** | **9.1** |
| **Total** | **66** | **100** |

According to their educational level, 10.6% of respondents were in secondary school and 7% were in high school. In addition, 28.8% of responses, or 19 people, were at the diploma level. Furthermore, 51.5 percent of the respondents (34 respondents) had received their first university degree or were bachelor's degree holders. Furthermore, 9.1% of respondents (or 6) held a master's degree or a second bachelor's degree.

DATA PRESENTATION AND ANALYSIS

The descriptive statistics were employed in this part to evaluate, characterize, and summarize the data of the variables presented in tables, frequencies, percentages, means, and standard deviation.

Perceived technology fit

Table 1 Perceived technology fit

| NO | Items | Mean | SD | Response |
|----|-------|------|-----|----------|
| 1 | The system is easy to use. | 1.53 | .532 | Strongly Agree |
| 2 | It is easy to get the system to do what I want it to do. | 2.03 | .858 | Agree |
| 3 | New features are easy to learn. | 1.95 | .935 | Agree |
| 4 | I think the output is presented in a useful format. | 2.22 | .924 | Agree |
| 5 | The system is accurate. | 1.5 | .808 | Strongly Agree |
| 6 | The system provides up-to-date information. | 1.86 | 0.762 | Agree |
| | **Average mean** | 1.84 | .803 | Strongly Agree |

**Source: SPSS primary data, (2022).**

The mean index, standard deviation, and response of the result for all of the statements that we asked the respondents with the Independent variable (Perceived technology fit) are presented in the table above. The first statement that was analyzed by descriptive statistics was that the system is easy to use; through the analysis, it was proven that this statement has a mean of 1.53, standard deviation of 1.53, and response of 1.53.

It is simple to get the system to perform what I want it to accomplish, according to the second assertion examined and when evaluated, this statement had a mean of 2.03 and a standard deviation of.858, indicating that the respondents judged this statement to be agreeable.

The third issue, whether new features are easy to learn, was investigated in the descriptive research. According to the research, this statement has a mean of 1.95 and a standard deviation of.935; hence, the researchers may conclude that respondents agreed with it.

The fourth statement was that I believe the output is provided in a helpful fashion, and the analysis revealed that this statement had a mean of 2.22 and a standard deviation of.858, indicating that the respondents highly agreed with the statement's claims.

The sixth assertion, which was evaluated and shown in the descriptive table, was that the system delivers up-to-date information.

And the analysis revealed that the respondents agreed with this statement, with a mean of 1.86 and a standard deviation of.762.

Performance expectancy

Table 2. Performance expectancy

| NO | VARIABLES | MEAN | STD | RESPONSE |
|----|-----------|------|-----|----------|
| 1 | Using the system enables me to accomplish tasks more quickly. | 1.65 | .511 | Strongly agree |
| 2 | Using the system increases my productivity. | 1.96 | .701 | Agree |
| 3 | If I use the system, I was increase my chances of getting a raise. | 1.90 | .854 | Agree |
| 4 | I would find the system useful in my job. | 1.84 | .915 | Agree |
| | **Average mean** | 1.83 | 0.745 | **Agree** |

**Source: SPSS primary data, (2022).**

The mean index, standard deviation, and score of the result for all of the statements that we asked the respondents with the Independent variable (Performance expectancy) are shown in the table above. The first statement that was analyzed by descriptive statistics was that using the system allows me to complete tasks more quickly; through the analysis, it was proven that this statement is correct.

The second assertion examined was that using the system boosts my productivity. And when this statement was examined, it had a mean of 1.96 and a standard deviation of.854, indicating that the respondents agreed.

The descriptive analysis examined the third issue, which was whether or not using the system would improve my chances of receiving a raise. And, according to the study, this statement has a mean of 1.90 and a standard deviation of.854, indicating that respondents agreed with it.

The fourth assertion, which was examined and shown in the descriptive table, was: "Would I Find the System Useful in My Job?"

And the research revealed a mean of 1.84 and a standard deviation of.915 for this statement, indicating that the respondents agreed with it.

Effort expectancy

*Table 3. Effort expectancy*

| NO | VARIABLES | MEAN | STD | RESPONSE |
|----|-----------|------|-----|----------|
| 1 | My interaction with the system would be clear and understandable. | 1.74 | .865 | Strongly agree |
| 2 | It would be easy for me to become skill full at using the system. | 2.23 | .978 | Agree |
| 3 | I would find the system easy to use. | 1.85 | .791 | Agree |
| 4 | Learning to operate the system is easy for me. | 1.89 | .843 | Agree |
| 5 | How to use system is not easy for me. | 2.01 | .995 | Agree |
| | **Average mean** | | | **Agree** |

**Source: SPSS primary data, (2022).**

The first assertion examined using descriptive statistics in the preceding table was that my contact with the system was be straightforward and understood. The research revealed that this statement had a mean of 1.74 and a standard deviation of.865, indicating that the respondents strongly agreed to this statement.

The second statement that was examined was that it would be simple for me to learn how to use the system; when evaluated, this statement had a mean of 2.23 and a standard deviation of.978, indicating that the respondents agreed with this statement.

Learning to use the system is simple for me, according to the descriptive analysis' third question. And the study revealed that this statement had a mean of 1.85 and a standard deviation of.791; hence, the researchers may conclude that respondents agreed with this statement.

The fourth statement was that learning to run the system is simple for me, and the analysis revealed that this statement has a mean of 1.89 and a standard deviation of.843, indicating that the respondents agree with the statement's assertions.

The sixth statement, which was evaluated and shown in the descriptive table, reads like this: "How to use the system is not easy for me."

And the results of the study revealed a mean of 2.01 and a standard deviation of.995 for this statement, indicating that the respondents agreed with it.

AIS adoption

*Table 4.AIS adoption*

| NO | VARIABLES | MEAN | STD | RESPONSE |
|----|-----------|------|-----|----------|
| 1 | Feel apprehensive about using the system. | 1.71 | .748 | Agreed |
| 2 | It scares me to think that I could lose a lot of information using the system by hitting the wrong key. | 1.74 | .751 | Agreed |
| 3 | I hesitate to use the system for fear of making mistakes I cannot correct. | 1.91 | .890 | Agreed |
| 4 | The system is somewhat intimidating to me. | 1.97 | .894 | Agreed |
| 5 | The advantages of using the system outweigh the disadvantages. | 2.08 | .908 | Agreed |
| | **Average mean** | 1.88 | .838 | **Agreed** |

**Source: SPSS Primary data, (2022).**

The mean index, standard deviation, and score of the outcome for all of the statements that we asked the respondents with the Independent variable (AIS adoption) are shown in the above table. The first statement that was examined by descriptive statistics was feeling hesitant about utilizing the system. This statement has a mean of 1.71 and a standard deviation of.748 according to the research, indicating that the respondents strongly agreed to this statement.

The second statement that was examined was, "It concerns me to think that I may lose a lot of information utilizing the system by hitting the wrong key," which had a mean of 1.74 and a standard deviation of.751, indicating that the respondents agreed with this statement.

The descriptive analysis examined the third question: I am hesitant to utilize the system for fear of making mistakes that I was be unable to fix. And the study revealed that this statement had a mean of 1.91 and a standard deviation of.890, indicating that respondents agreed with this statement.

The fourth assertion was that the system intimidates me, and the research revealed that this statement has a mean of 1.97 and a standard deviation of.894, indicating that the respondents agree with the allegations made in this statement.

The fifth statement was examined and shown in the descriptive table as follows: the question was whether the benefits of utilizing the system outweighed the drawbacks.

And the research revealed a mean of 2.08 and a standard deviation of.908 for this statement, indicating that the respondents agreed with it.

correlation between variables

*Table 5. Table correlation between independents and dependent variable*

| Items | PTF | PE | EE | AISA |
|---|---|---|---|---|
| **PTF** | 1 | .489** | .415** | .601** |
| **PE** | .489** | `1 | .252* | .450** |
| **EE** | .415** | .252* | 1 | .501** |
| **AIS** | .582** | .400** | .441** | 1 |

**. Correlation is significant at the 0.01 level (2-tailed).
**Source: SPSS Primary data, (2022).**

The above table showing the study's initial goal was to see how perceived technology fit affects accounting information system adoption in Mogadishu, Somalia. As seen in the table above, there is a 0.61 connection between technology and accounting information system adoption.

That is comparable to a one-level rise in perceived technology, which may lead to a 61 percent increase in AIS adoption. This correlation indicates a substantial positive relationship between perceived technology and AIS adoption (r= 0.61, p.0000).

The study's second goal was to see how performance expectancy affects the adoption of accounting information systems in Mogadishu, Somalia. The connection between accounting information system adoption and performance is 0.430. As a result, performance and accounting information system adoption have a positive relationship (r=0.430, p.0000).

This means that as performance improves, so was acceptance and use of accounting data systems.

The study's third goal was to see how effort expectations affect accounting information system adoption in Mogadishu, Somalia. The connection between accounting information system adoption and effort expectations is 0.501. As a result, effort expectations and accounting information system adoption have a positive relationship (r=0.501, p.0000).

*NB*

**PTF** = *Perceived Technology fit*
**PE** = *Performance expectancy*
**EE** = *Effort expectancy*
**AIS** = *Accounting information system*

## MULTIPLE REGRESSION ANALYSIS

Table 6.  Model Summary for Multiple Regression Analysis

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .701[a] | .603 | .603 | 2.0767 |

**Source: SPSS Primary data, (2022).**

The R square in this table is.603, indicating that the independent variables used in this study (perceived Technology fit, Performance expectancy, and effort expectancy) explained 60.3 percent of the dependent variable (Accounting information system adoption), with the remaining part explained by other independent variables.

## 5.0 CONCLUSION

The researchers stated in the discussion that the goal of the study is to investigate the factors effect of accounting information system adoption using descriptive and inferential analysis and a questionnaire with a sample size of 66 people. SPSS was used to examine the data (version 20). According to the study, the factors influencing AIS adoption such as perceived technology fit, performance expectancy and effort expectancy were strong positive relationships. The first independent variable of the study is the perceived technology fit. It has a reliability analysis of 0.725 and strong positive correlation and significant relation (r=0.601**) to AIS adoption and its average mean 1.83with std Deviation 0.745 by indicating that the interpreting is agreed, which is high. The second independent variable of the study is performance expectancy and has a reliability analysis of 0.675 with positive correlation and significant relation (r=0.450**) to AIS adoption. It also has an average mean of 1.83 with std-Deviation 0.745 by indicating that the interpreting is agreed, which is high. The last independent is effort expectancy and has a reliability analysis of 0.701 with positive correlation and significant relation (r=0.501**) to AIS adoption. It also has an average mean of 1.88 with std-Deviation 0.838 by indicating that the interpreting is agreed, the dependent variable of the study — the factors influencing and AIS adoption have reliability analysis of 0.789 and also strong positive correlation and significant related (r=0.601**), (r=0.450**) and (r=0.501**) (respectively to perceived Technology fit, Performance expectancy, and effort expectancy Father more, these factors has a strong positive relationship AIS adoption. Several researchers also supported the study's findings, such as Zaini et al., 2020 and Venkatesh et al., 2003.

## 5. RECOMMENDATION

The researchers recommend the firms to adopt accounting software since it may be used efficiently for recording and financial reporting. Additionally, using accounting software effectively allows business users to monitor staff and accountants due to technological advances. as well as Payment and collection procedures for businesses are made simpler by the use of accounting or financial management software. Finally, the researchers advise placing a focus on the implementation of accounting information systems.

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