

عنوان مقاله:

Investigating the Factors Affecting Accountants' Behavioral Intentions in Accounting Information System Adoption: Empirical Evidence of Unified Theory of Acceptance and Use of technology, and Task-Fit Model

محل انتشار:

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خلاصه مقاله:

Accounting information systems have recently received many investments in the implementation, resulting in introducing of its technology and gaining importance. However, factors affecting the accounting information system's success are the adoption and use by accountants in organizations. The present study used the unified model of acceptance and the use of technology and the model of task-technology fit to investigate the factors affecting the accountants' behavioral intentions regarding an accounting information system adoption. The present study was a descriptive survey regarding the applied purpose and collecting data tools. The data were collected using a questionnaire distributed among accountants of companies listed on the YoYo Tehran Stock Exchange, and Yoo questionnaires approved by structural equation modeling were analyzed by Smart PLS w software. The results showed a direct and positive association between all model constructs (i.e., self-efficacy, effort expectancy, performance expectancy, and perceived technology fit) in accounting information system adoption, except the .facilitating conditions in the research

كلمات كليدى:

Accounting Information Systems, Accountants' Behavioral Intention, Unified Theory of Acceptance and Use of Technology, Task- technology Fit Model

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