

Applications of Accounting Software: An Empirical Study on the Private Universities of Bangladesh

Mohammad Rokibul Kabir*, Mohammad Afjalur Rahman **,
Mohammad Yunus *** and Adnan Chowdhury****

For sound management of an entity the use of accounting information is a must. Once it was possible to maintain only paper works of the transactions when the number of transactions and users of accounting information was limited to the boundary that could be managed manually. But with the passage of time the increase of business scope has forced organizations to shift from manual system of accounting to the modern ways of using software to prepare accounting information. Thus, this paper is an endeavor to identify the extent to which the private universities in Bangladesh are practicing automated accounting process through the applications of software. This paper also attempts to identify the barriers in the applications of accounting software and problems encountered with such applications. A five scale Likert technique has been used to investigate the interviewees' opinion about the application of accounting software in the respective universities as well as to find the cause of differences between actual and expected level of use of accounting software. The study revealed that almost 80% private universities are now using accounting software. The result of the study shows that 100% of the respondents think maintaining record in accounting software is easier than manual systems, 97.87% of the respondents think chance of error and difficulties in identifying errors is much less in accounting software and 100% of the respondents showed their opinion in favor of accounting software that it is faster to apply. 65.96% of the respondents agreed that reluctance of the top management is the main barrier in the applications of accounting software while other two factors which create obstacles are reluctance of employees and initial cost of installations and training. The study also revealed an alarming fact that some of the universities do not provide any special training on accounting software though they are using such software and almost 36% of the accounts personnel doesn't have academic background on accounting discipline.

Field of Research: Accounting

Keywords: Accounting Information, Accounting Software, Private Universities

1. Introduction

Accounting Information Systems has become a part and parcel of day today's life. For sound management of an entity the use of accounting information has been increasing day by day. Once it was possible to maintain only paper works of the transaction when the number of

*Assistant Professor, Department of Business Administration, International Islamic University Chittagong.
email: rakibais@yahoo.com

**Research Fellow and MBA Student of International Islamic University Chittagong.
email: m.ar_rahman@yahoo.com

***Associate Professor, Department of Business Administration, International Islamic University Chittagong.
email: yunusiuc48@gmail.com

**** Research Fellow and MBA Student of International Islamic University Chittagong.
email: aczehan3632@gmail.com

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transactions and users of accounting information was limited to the boundary that could be managed manually. With rapid technological development, the nature of business and transactions has become more complex than it was ever. Since accounting information is repetitive in nature and high in volume it could not be maintained manually and cost-effectively. The number of users of accounting information has also grown remarkably. In order to communicate organization's information to the interested parties, there was a quest for such a solution that can process and disclose data in more sophisticated ways (Carlton,1999). To this, business fraternity found the solution in automation of the data recording process through accounting software (Deshmmukh, 2006).From small shop to large companies accounting software has become a solution to manual system of maintaining bulk amount of paper works (Ryan, 2012). Simply Accounting Software (AS) is a kind of information systems. Accounting software which has become an invaluable resource for modern business can be defined as computer programs that allow detail tracking of financial transactions and provide instant report and analysis of a firm (Wikipedia,2007; Investopedia, 2013). A good accounting software can put a business in control. There are wide variety of accounting software depending on the nature of business of the users of accounting software but common principle here is that all of them are based on 'Double Entry" principle of Accounting (SME Financial Systems, 2010). When talking about advantages of accounting software, accountants admit that uses of accounting software has freed them from manual recording and presentation of transactions and it subsequently reduces time and cost (Musa, 2004). It has been showed in (Carlton, 1999; Fisher and Fisher, 2001) that by improving the quantity and quality of management information, use of accounting software has increased overall operational effectiveness.

The present study is an endeavor to explore the extent to which private universities in Bangladesh uses accounting software to record their transactions in an automated way. Private universities in Bangladesh have shown a tremendous growth over the last decade (Masum, Kabir and Bhuyan, 2013). Private universities in Bangladesh has passed more than two decades by their own credentials and also it is playing a great role in the national economy by saving 100 thousand crore taka every year in terms of foreign exchange which is almost 60 percent of our budget by attracting 'O' and 'A' level students (Billah,2013). In a private university the accounts department has to keep an individual student's account for about 4 years in case of Bachelor program and 2 years in case of Masters program. Moreover, the accounting system in a service organization like universities is quite different from other types of organizations. Hence, it is of utmost importance to apply the right sort of accounting technique. In this regard, well developed software can play an important role to keep proper accounting record which motivated the authors to take an initiative to explore the applications of accounting software in private universities and obstacles need to be overcome to make it a success. The study also attempted to identify the problems and prospects of using accounting software. The study used a five scale Likert technique to investigate the interviewees' opinions about the application of accounting software in the respective universities as well as to find the cause of differences between actual and expected level of use of accounting software. The results of the study is different from other studies in the sense that researches have conducted about the applications of computer aided technologies in different fields but no research has been found in Bangladesh about the applications of accounting software. The study revealed that almost 80% private universities are now using accounting software. It is revealed that

100% of the respondents think maintaining record in accounting software is easier than manual systems, 97.87% of the respondents think chance of error and difficulties in identifying errors is much less in accounting software and 100% of the respondents showed their opinion in favor of accounting software that it is faster to apply. The remaining portions of this paper are devised as follows: The next section includes review of relevant literatures. Section three expresses the objectives of the study. Section four provides details of the research methods applied in this study. Section five reveals details of findings and analysis of the study and section six summarizes the findings and draw conclusion of the study.

2. Literature Review

Though use of accounting software has been increasing day by day, there are a few literatures available in the research field concerning the application of accounting software among which most of them related to technical discussion of different module of accounting software. Deshmukh (2006) in his book "Digital Accounting: The Effects of the Internet and ERP on Accounting" described the historical evolution of accounting software, where he argued that difficulties in maintaining data manually and cost effectively forces the emergence of accounting software. In different researches it is argued that accounting software packages increase overall operational effectiveness by improving both the quantity and quality of management information available (Collins, 1999; Fisher and Fisher, 2001; and Abu-Musa, 2004). Jones (2002) stated that as computers became more robust and integrated databases are more standardized, accounting software developers are now adding more functions-including cost accounting, manufacturing resource planning, customer resource management, human resources, and payroll. Henry (1997) in his study "A Study of the Nature and Security of Accounting Information Systems: The Case of Hampton Roads", mentioned that, the steady decline in the price of information technology and the increasing availability of off the shelf accounting software have led more and more businesses of any size to automate all or part of their accounting functions. Although accounting software provide many benefits, inherent computer security issues are not often addressed by management as many organizations do not realize the importance of computer security until some unauthorized modification to a payroll file, or some other events, occur (West and Zoladz, 1993). In recent researches it is evident that, nowadays, financial organizations are searching for accounting software as by using accounting software organizations can achieve maximum throughput with minimum resources because accounting software can accelerate business operations with great performance (Shields, 2011). Gold Berg (2010) revealed in his study that uses of accounting software over the paper ledger results in benefits for the organization such as ease of use, backup, ready information, secure storage, and replication of records.

In his study Deshmukh (2002) explored that business' accounting software can provide real-time support for the creation of web-based storefronts and electronic data interchange. Real-time connectivity with the accounting system can enhance forecasting, scheduling, manufacturing, and procurement functions. Changes to inventory or pricing can be made instantaneously. The back-end systems can check and approve credit for new customers, or support an online service that does so. Gurton (2001) argued that power and ease of use are no longer the only criteria for selecting an accounting system. Ease of use is still important but compatibility has increased in importance, too. Mattingly (2001) stated that choosing the right

accounting software is becoming more difficult as the software market becomes increasingly fragmented. In many cases, more product information makes decision-making more difficult rather than less. Basile, Louis and Randy (2002) explored most business owners in USA know little about the accounting software packages available and have only rudimentary ideas about how to evaluate the alternatives. Many owners rely on advice from retail store clerks, recommendations from resellers, or national marketing campaigns as the primary basis for their selections. In Bangladesh some works have been done regarding the applications of computer aided modern technology in different sectors. For example, Kabir (2013) explored the applications of mobile technology in banking sector, Masum, Kabir and Bhuyan (2013) identified the applications of HRIS in Private Universities in Bangladesh and revealed that it plays an important role in recruitment and selection, training & development and payroll administration in private universities. It also explored that there is a gap between the expected and actual application of HRIS the main reasons of which are lack of infrastructural development, high cost and insufficient training. It is important to mention that no such research has been conducted about the applications of accounting software yet in Bangladesh. Thus, the study aims at exploring the application of accounting software in Bangladesh and the constraints in its application.

3. Objectives of the Study

The study mainly aims at finding the applications of Accounting Software in Private Universities in Bangladesh. The specific objectives include:

- 1) To explore the perceptions of the professional accountants about the applications of accounting software.
- 2) To identify the prospects & problems of using accounting software.

4. Methodology of the Study

The conducted study is empirical in nature. It aimed at exploring the application of accounting software in service oriented organization like universities.

4.1 Sample Selection

The population of the study is the government and UGC (University Grants Commission) approved private universities in Bangladesh. 47 universities out of 76 universities which is 61.84% of all private universities approved by UGC (University Grants Commission) up to 2013, has been considered for this study on a random basis.

4.2 Study Period and Data Collection Method

The data for the study has been collected over the period from September 10, 2013 to November 05, 2013. Data for the study were collected through structured questionnaire from the accountants of the selected private universities. Thus, the nature of the data is primary.

4.3 Demographic Characteristics of the Respondents

A total of 47 accountants of 47 universities were interviewed among them age of 22 personnel ranges from 25-30, age of 22 personnel ranges from 30-35, age of 2 accountants ranges from 35-40 and 1 accountant's age fall in between 40-45. Among the respondents 27 were male and 20 were female. Among the respondents 30 have been awarded degree with major in Accounting and 17 do not have such academic background though they are from Business and Economics faculties.

4.4 Statistical Tools Used

The data collected for the study was analyzed by the statistical software called SPSS-20. Simple statistical tools like, frequency distribution, percentile etc. were applied to highlight to what extend accounting software is being practiced and the perceptions of accountants about the necessity of accounting software and the factors behind making decisions whether to apply accounting software.

5. Results and Discussions

5.1 Present Status of Application of Accounting Software in Private Universities

The below frequency table shows that out of 47 private universities surveyed 38 (80.85%) universities are applying accounting software in recording their transactions and only 9 universities are not using accounting software and the percentage is 19.15.

Table: 1 Frequency Distribution: Overall Application of Accounting Software

Description	Frequency		Percentage	
	No	Yes	No	Yes
Application of Accounting Software in Private Universities	9	38	19.15	80.85

The following table represents the status of software training provided to accountants by the organizations which applied accounting software for maintaining accounts.

Table: 1(a) Status of accounting software training provided to accountants

Description	No. of universities which use accounting software		No. of universities which use accounting software and provide training		No. of universities which use accounting software but do not provide training	
	Frequency	%	Frequency	%	Frequency	%
Training on Accounting Software	38	100	26	68.42	12	31.58

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The table 1(a) specifies that total 38 universities applied accounting software among which 26(68.42%) universities provide special training on accounting software for their account personnel. On the other hand 12 (31.58%) universities do not provide any such training although having accounting software.

5.2 Perceptions of Accountants about the Application of Accounting Software

Table: 2 Features of accounting software

Description	Frequency		Percentage	
	Accounting Software	Traditional/Manual Accounting System	Accounting Software	Traditional/Manual Accounting System
Difficulties in recording transactions	0	47	0	100
Chance of Error	1	46	2.13	97.87
Difficulties in identifying error	1	46	2.13	97.87
Faster to apply	47	0	100	0

The study results in table 2 show that all the respondents agreed about difficulties in recording transactions in the traditional accounting system. 46 (97.87%) respondents think the chance of error and difficulties in identifying error are more in recording transactions in manual/traditional accounting systems and only 1 (2.13%) respondents think that chance of error and difficulties in identifying errors is less in manual/traditional accounting systems of recording. 47 (100%) respondents give their opinion in favor of accounting software that it is faster to apply. The special utilities that accounting software provides are easy maintenance of accounts, chances of error is less, easy to identify errors and faster to apply.

5.3 Problems in Using Accounting Software

Table 3: Causes of not using accounting software

Reasons	Frequency	Percentage
Reluctance of Management	31	65.96
Reluctance of Employee	25	53.19
Initial Cost	22	46.81

Table 3 reveals the main reasons why private universities still rely on manual accounting systems are management's reluctance, employee's reluctance and initial cost. Among the above causes the highest priority has been given on reluctance of management to apply accounting software as 65.96% of the respondents think that the hindrance to implement accounting software or automated accounting record systems is authority's negligence. 53.19% of the respondents think reluctance of employees is another barrier to apply accounting

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software. Another influencing factor in deciding whether to apply accounting software is its initial cost. 46.81% of the respondents think it will create huge cost to introduce accounting software.

Table 4: Perception of accountant regarding security in using accounting software

Description	Fully Insecure		Insecure		Neutral		Secured		Fully Secured	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Use of Accounting Software is a threat to Security	1	2.13	1	2.13	8	17.02	4	8.51	33	70.21

The table above shows the responses from the accountants about the question regarding security concern in using accounting software in which 37 (78.72%) respondents showed their response in favor of accounting software that it is secured to apply among which 4 (8.51%) respondents think it is secured and 33 (70.21%) think it is fully secured, only 4.26 % respondents think it is insecure and 17.02 % made no comment in this aspect.

Table 5: Perceptions of accountant regarding easiness of using accounting software

Description	Very difficult to use		Difficult to use		Neutral		Easy to use		Very easy to use	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
The functions of Accounting Software is easy to use	0	0	0	0	5	10.64	13	27.66	29	61.70

The table 5 shows the responses from accountants about easiness of the accounting software. From the table we see that none of the respondents think it is difficult to use the functions of accounting software. 42 respondents (89.36%) respondents think the functions of accounting software is easy among which 61.70 % think it is very easy to use and 27.66% think it is easy to use, while 10.64% remains away from giving any opinion.

Table 6: Perceptions of accountant regarding recovery of lost data in using accounting software

Description	Very difficult to recover		Difficult to recover		Neutral		Easy to recover		Very easy to recover	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Difficulties in recovery of lost data in Accounting Software	1	2.13	1	2.13	6	12.76	14	29.79	25	53.19

The table 6 represents the perceptions of the accountants about the scope recovery of lost data in using accounting software in which we see that 25 (53.19%) respondents think it is very easy to recover the lost data and 14(29.79%) think it is easy to recover the lost data in accounting software. Only 2 (4.26%) respondents think it is difficult to recover lost data among which the percentage of respondents in both cases is 2.13 respectively.

Table 7: Perception of accountant regarding possibilities of fraudulence in using accounting software

Description	Highly Impossible		Impossible		Neutral		Possible		Highly Possible	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Possibilities of fraudulence in using Accounting Software	16	34.04	4	8.51	16	34.04	9	19.15	2	4.26

The study table above shows mixed reaction from the respondents about possibilities of fraudulence in using accounting software. Among the respondents 20 (42.55%) thinks fraudulence is impossible in using accounting software. On the other hand 11 respondents think there are possibilities of fraudulence. Among which 19.15% think there are possibilities and 4.26% think there are highly possibilities of fraudulence in using accounting software.16 (34.04%) respondents did not give any comment.

Table 8: Perception of accountant regarding possibilities of un-employment in using accounting software

Description	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Use of Accounting Software is a threat to un-employment	19	40.42	8	17.02	10	21.28	5	10.64	5	10.64

The table 8 shows the responses of the accounting personnel about the un-employment threat due to use of the accounting software. 27(57.44%) respondents disagreed on this aspect among which 40.42% showed their responses as strongly disagree and 17.02% showed their response as disagree. The percentage of respondents remained neutral on this matter is 21.28 and 10 (21.28%) respondents' think the use of accounting software is a threat to un-employment among which 10.64% agreed with this factor and 10.64% strongly agreed with this factor.

6. Summary and Conclusion

The present study aims at finding to what extent accounting software is being used by the private universities in Bangladesh. The study revealed that almost 80% private universities are now using accounting software. So we can say the level of application of accounting software is satisfactory in private universities. Major influencing factors in consideration to decide on going automated accounting systems are reluctance of management, reluctance of employees' and initial cost. The result of the study shows that 100% of the respondents think maintaining record in accounting software is easier than manual systems, 97.87% of the respondents think chance of error and difficulties in identifying errors is much less in accounting software and 100% of the respondents showed their opinion in favor of accounting software that it is faster to apply. The study unfold some interesting findings which are different from other studies in the sense that researches have conducted about the applications of computer aided technologies in different fields but no research has been found in Bangladesh about the applications of accounting software. It revealed that 78.72% accountants think it is secured to apply accounting software, 89.36% of the respondents think functions of accounting software is easily understandable, 82.98% of the respondents think recovery of lost data is easy in accounting software. Mixed reactions have been shown regarding fraudulence possibilities in using accounting software.42.55% of the respondents denied the fact that fraudulence is possible in using accounting software whereas 23.41% of the respondents think there are possibilities of fraudulence and 34.04% remained neutral about this. When we see the following figures, the opinions of the accounting personnel regarding threat of employment

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due to application of accounting software also represented a mixed reactions where 57.44% disagreed with this statement, 21.28% remained neutral and 21.28% agreed with this statement. The study also revealed a surprising matter that while having accounting software in practice some of the universities do not provide any special training on accounting software and almost 36% of the accounts personnel doesn't have academic background on accounting discipline.

The authors have identified a few limitations which should be bear in mind in using the findings of the study. Firstly, the study focuses on accounting software application of the private universities only. Secondly, the study does not consider public and international universities. Furthermore, it was mainly based on perceptions of the accounting personnel. Considering the limitations mentioned above the study recommends the following areas of application of accounting software for conducting further research such as, Application of Accounting Software in both public and private universities, Application of Accounting Software in different industries in Bangladesh. To get the real scenario further study also required to observe comparative analysis of application of Accounting Software in different companies of Bangladesh.

The main purpose of accounting information is to prepare and communicate necessary information to the interested parties and as an aided tool, accounting software also have to play an important role in the process of accounting information. The present study is an exception in this regard that private university does not fall in the mainstream business fraternity and its accounting process also differs from other business types. The study revealed that the overall status of application of accounting software in private universities is at satisfactory level. It also identified some of the reasons that influence the choice of accounting software such as easy to maintain records, fewer errors, easy to identify error and less time required to maintain records. The study also identified some of the factors namely reluctance of management, reluctance of employees and initial cost that interrupted the applications of accounting software. Although possibilities of fraudulence and possibilities of threat of un-employment may tend to distort the application of accounting software but the advantages in terms of getting full control of privacy, easy understandability of the recording process/accounting systems and facilities to recover the lost data can strongly eradicate such impediment. However it can be concluded that facilitation of proper training for the accountants and eradication of the hindrance of initial cost, the application of accounting software would enable private universities to perform more effectively and efficiently.

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Appendix: Questionnaire

Questionnaire On:

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Name of Institution:

A. Personal and Professional Minutiae of the Respondent:

1. Name:

2. Position of the respondent:

3. Name of Department/ Section:

4. Duration of Service: Year: Month:

5. Educational Qualifications:

6. Which Accounting training/experience do you have? (Please put tick)

Worked / Working as a bookkeeper Attended appropriate course(s) in Accounting

Hold Accounting Qualifications: (Tick from below)

a) B.Com/B.B.S † b) M.Com/M.B.S c) B.B.A (Major in Accounting)

d) M.B.A (Major in Accounting) d) C.M.A e) C.A f) M. Phil g) Ph. D None

7. Age of the respondent: Age Group (Put a tick mark)

Age Group	Respondent's Belonging
Below 30	
30-35	
35-40	
40-45	
45-50	
50-55	
55-60	
60 +	

8. Do you have academic background on accounting discipline?

Yes No

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9. Professional Qualification (if any)

a. ACA/FCA b. ACMA/FCMA c. ACCA d. Other (Please specify)

B. Respondent's Perception about Accounting Software

10. Do you have Special Training on Accounting Software?

Yes No

11. Do you apply Accounting Software in your organization?

Yes No

12. In which method recording transactions is difficult?

Accounting Software Traditional/Manual Accounting Systems

13. In which method chance of error is more?

Accounting Software Traditional/Manual Accounting Systems

14. In which system difficulties in identifying errors is more?

Accounting Software Traditional/Manual Accounting Systems

15. Which one is faster to apply?

Accounting Software Traditional/Manual Accounting Systems

16. Why do you think using accounting software is a problem? (You may tick as many as you think suitable)

Reluctance of management Reluctance of employee Initial cost Other
.....

17. Do you think that the use of accounting software is a threat to security? (Put a tick)

↑ Fully Insecure (5)	Insecure (4)	↑ Neutral (3)	↓ Secured (2)	↓ Fully Secured (1)
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18. The functions of accounting software are easy to use. (Put a tick)

Very difficult to Use (5)	Difficult to Use (4)	Neutral (3)	Easy to Use (2)	Very easy to Use (1)
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19. There are difficulties in recovery of lost data in accounting software. (Put a tick)

Very difficult to recover(5)	Difficult to Recover(4)	Neutral (3)	Easy to Recover (2)	Very easy to Recover (1)
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20. There are possibilities of fraudulence in using accounting software. (Put a tick)

Highly Impossible(5)	Impossible (4)	Neutral (3)	Possible (2)	Highly Possible (1)
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21. The use of accounting software is a threat to un-employment. (Put a tick)

Strongly Disagree (5)	Disagree (4)	Neutral (3)	Agree (2)	Strongly Agree(1)
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Thank you very much for your kind co-operation