

IMPACTS ON ADAPTATION INTENTION TOWARDS USING ACCOUNTING SOFTWARE IN TERMS OF TECHNOLOGY ADVANCEMENT AT WORK IN MYANMAR

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ABSTRACT: *This study aims to analyse the impacts that are influencing on individual's adoption intention towards using accounting software by discovering the impacts on user's adoption intention towards accounting software, providing the proofs that environment, cost and familiarity can lead user's adoption intention in order to help in expanding the market share of local technology company. The required data for this research has been distributed as online questionnaires to the 500 qualified respondents around Yangon Region and collected to be examined. The collected data was analysed by Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). The findings from the research explained about the important factors that the organization need to consider when developing and promoting for the accounting software.*

Keywords: *Adoption intention, user's intention to use software, technology adoption, accounting software*

Introduction

Howard Tullman who is the CEO of Chicagoland Entrepreneurial Center stated that the world's adoption on technology is moving in ultimate speed nowadays, and it is hopping from new to newer in every second. Today, we are living in a whole new world and the internet brought connectivity and transparency to our lives. That connectivity is the most important game changer of marketing history since it changes the way people see on competition and customers. It has impact on the business about online and offline.

Online businesses have taken up a significant position over the offline, and they will completely replace offline businesses. That replacement was clearly explained and defined by Ismail, Malone and Geest as exponential organizations. The new organizations are ten times better, faster, and cheaper than older organizations (Ismail, Malone, & Geest, 2014). Why they are doing better? Now is a time of exponential change, the most amazing time ever to be alive. The answer is that an exponential organization (ExO) uses the new techniques that leverage accelerating technologies that reduce costs and make more profit by adapting to rapid technological change. Therefore, we need to invent modern marketing programs in order to win the marketing, although skillful marketing is a never-ending pursuit, because some businesses are adapting and thriving in those changing time (Kotler & Keller, 2016). There are also the transparent business concepts, brought by the internet, which enables entrepreneurs from developing countries to draw inspirations from the developed countries. Moreover,

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people become more embracing in social inclusivity at a more micro level. Social media, which take over geographic and demographic barriers, is the most usage way of people to interact with one another, enabling people to build relationships, and gives the sense of belonging to the communities to humans.

Kotler, Kartajaya and Setiawan (2017) mentioned about power shifts to the connected customers by mapping out an authoritative approach to taking customers from awareness to advocacy, and updated strategies of moving from a traditional to digital marketing mindset with the practical advice and intuitive explanations. The economic superpowers are now shifting to the rest of the world over time, and most notably to Asia. According to the Robert Litan's recent data collection, emerging markets are also heading in a better direction, and the trajectory for Asia is quite the opposite. Asean, nowadays is becoming a dynamic region with a fast-changing business landscape that takes the attention of many countries inside and outside of Asia (Kotler, Kartajaya, & Huan, 2015). According to Kotler, et. al., (2015), many local companies are finding themselves achieving remarkable success not just in their own domestic market, but also in the ASEAN region, and for some of them aim to global market. They reported that some of the local companies are now contending with foreign companies in their own markets.

Globalization was the most discussed topic in last 30 years. HE Le Luong Minh, the Secretary-General of ASEAN said that ASEAN has succeeded in many respects in the process of building a community on all three important pillars (Kotler, Kartajaya, & Huan, 2015). Technological advances are included in the obvious changes along with the political policies, legal frameworks, economic development, and socio-cultural diversity. Those changes influence market orientations and business outlooks (Kotler,

et al., 2015). When we look back to the history of globalization, we can see that the dynamic force of change relied on muscle power, horsepower, wind power and steam power in the era of globalization 1.0, and hardware-from steamships and railroads in the beginning to telephones and mainframe computers toward the end of 2.0 era. In the Globalization 3.0 era, which started in 2000 until the present, software, including all sorts of new applications which are in conjunction with the creation of a global fiber optic network became the dynamic force of change.

The businesses in ASEAN are progressively increasing with massive expanding of markets. The regional companies must be start to run globally because they have many advantages of "ASEAN's position" and "size" while the international companies are planning to expand by thinking regionally. They suggested that organizations need to set their goal to reach "global standards" by maintaining "regional perspectives" and to be the champions in the new market of ASEAN. In this way, they will be able to stay "competitive" and sustainably "growth" in this modern world. In this case, strategic marketing plays as an important requirement for a changing business landscape, which is needed to apply a basic shift from an inside-out approach to an outside-in principle (Kotler et al., 2015).

Marketing is about developing a mutually beneficial relationship with customers, and it is called customer journey, thus the development of this relationship with customers, prospects, and leads (Deiss & Henneberry, 2016). The ability of Marketing is to support finance, operations, accounting and other business functions in order to make a profit, because it helps to introduce new or enhanced products that ease or enrich people's lives (Kotler & Keller, Marketing Management 15 Global Edition, 2016), stating that the opinions of our family and friends have enormous impact on buying decisions. To lookback the history of marketing; there

were various focuses such as Product driven marketing, which is called marketing 1.0, people targeted on customer centric marketing strategy in the time of 2.0 and yes, Marketing 3.0 human centric marketing, which started to point out the importance of technology in economic and marketing sector. Nowadays, the marketers are broadening the human-centric marketing in the time of Industry 4.0 age, in order to cover every aspect of the customer's buying persona. The reason is that customer types become broader with the emerging of new breed customers who are the major society in the future. Those futures market of new breed customers are young, urban and middle class with strong mobility and connectivity globally. Therefore, the emerging market can enjoy the potential of a younger, more productive population. Fortunately, the mature markets can still deal with an older population. According to Kotler, the most of those young customers will be the middle class or above and they will have enough money to spend. Since, marketing is all about facing with the market which would give you new challenges, a marketer needs to know what the most effective strategy for connected customers is Kotler et. al., 2017.

The connectivity can be categorized into three categories; Mobile Connectivity, Experimental Connectivity and Social Connectivity. Nowadays, the connectivity between business to business, business to customers, and customers to customers based on screens called mobile connectivity. The users usually do mobile research more than watching TV advertisements when they do experimental connectivity. They also use internet to surf experiences of a previous customers and the brands. Most of the customers who find the others' experiences rely on social community connections via various social media channels like "Twitter", "Instagram", "Facebook" and "Blogs" to get inspirations on buying something. Google survey shows that screens are becoming important because 90% of the

interactions with media are now facilitated by screens such as smartphone, tablet, laptop and television screens. The internet is the backbone of those interactions with screens. Therefore, connectivity or connected marketing is considered as the most relevant for younger generation of customers. Gradually, those who are born in digital age will be the major population in near future, and connectivity will not be the new thing as the world population ages over time (Kotler, Kartajaya, & Setiawan, 2017). Kotler and Armstrong pointed out that organizations need to build the mission and strategy which focus on customer by giving the example with Nike's customer-focused mission and strategy that helped Nike to build strong customer relationships and a strong brand community. They discussed that the result is sprinting ahead while other sports gear companies are gasping for breath (Kotler & Armstrong, 2012).

Instead of traditional process automation, the outcomes needed from IT are organizational effectiveness and workplace efficiency in the face of relentless change (Bersin, n.d.). The companies and marketers need to define clear strategy to keep on focusing on the digital marketing campaign and activities, which are always aligned with the company's business goals, target, and engagement to the right people (Ryan D. , 2017). In this paper, Digital marketing strategies, Kotler and Armstrong's Marketing Process Model, Roger's Diffusion of Innovations, and Ansoff's Matrix Model would be used to explore the opportunities for a new technology start-up team to penetrate the market and developing the best marketing strategies, based customer-led approach for sustainability of the business.

Literature Review

The consumer adoption literature derives from the Diffusion Theory or Diffusion of innovations theory, which reveals of how, why and at what rate the

new invention, system, ideas or technology would be spread. In order to explore the individual's impacts on adoption, the researcher will need to study the traits of potential users and their likelihood of adoption towards technology. However, this result may vary according to the situation differences of personality traits. In the previous studies, motivation was the impact of adopting an innovation. In this case, innovations had own symbolic value in encouraging or discouraging of adoption (Ryan & Gross, 1943). Potential adopters from metropolitan areas have more perceptiveness in adoption of innovation.

This theory is a social science theory, developed by E.M. Rogers in 1962. It originally comes from the communication of a social system in order to diffuse or spread the new idea or product to the community by examining how, why and at what a rate innovation would take to gain the momentum in a social system. It is clear that not everyone will buy or adapt the new idea or product. Some people rush out for the first buy or first try while others are waiting until many people have adopted, and those kinds of people decided to act on it only after they could see the results. The purpose of this diffusion is for convincing the emotion of people to adopt the certain new ideas, behaviors or products. The Adoption in this theory means the person acts differently from what they had before. The adoption also means that a person accepts the idea, behavior or product although it is new or innovated. The diffusion is only possible when people started to accept on the new or innovated things and adopted. This theory is widely used in many fields successfully, including in communication, social work, marketing and many others.

The theory supports the notion of using IT depends on control of an individual user, and also founded on attitude of one's consideration. Decision of usage is also under an individual's control that has been influenced by environment but can also base on normative

consideration. It means that attitude is wildly playing as an extensive mediating composer in explaining the intention, more important in volunteering areas (Hartwick & Barki, 1994). In Technology readiness, which is similar to Diffusion of innovation, is also market focus for implying achievement of an organization. (Lai, 2017).

A strong relation of adoption intention and actual behavior were discovered in many empirical studies which were based on TRA or (TPA) model which is a "theory of planned behavior" and these studies also support a significant impact of attitude towards adoption intention (Taylor & Todd, 1995; Chau & Hu, 2001; Hsu & Chiu, 2004; Pavlou, 2006; To et al., 2008; Lu et al., 2009). When the TRA that Davis et al. (1989) proposed become arise, constructing attitude is neglected in TAM and assumed as attitude towards a behavior must be determined depends on relevant beliefs. He discussed as attitude has no significant determinant towards intention in TAM. That is why attitude is an inevitable mediation of explaining adoption intention towards a growing services or products that are in a subjective consumer marketing.

In the investigations of the relationship of attitude and behavior from the view of social psychology and empirical, attitudes of people are claiming as having a significant relationship with their behaviors when their target and action becomes the same. He also points out that attitude and behavior fail to correspond, usually when there are low and inconsistent relations occur. After reviewing the perspective in the findings, attitude toward m-auction and adoption of has high correspondence on the respective service area (Ajzen & Fishbein, 1977).

There are many literatures which have studied about the perceived value which were studied from benefits dimension like functional dimension, social dimension, emotional dimension, economic dimension, relationship dimension, etc., and costs dimension such as effort, time,

reputation, risk and price dimensions. The purposes of those studies are to develop measurement scales that can validate the hypotheses to use in different marketing settings. A multiple values model, where previous dimension and conditional value, which is presented by Sheth et al. (1991a, b) included explaining why a consumer would make the choices as they do. This “model” is also known as Sheth-Newman-Gross model. Value can also be viewed from emotional, functional, and logical dimensions (Ruyter et al., 1997). Sweeney and Soutar (2001) develop “emotional value”, “social value”, “functional value” and and “19-item measurement scales” for explaining attitude of consumers. On the other hand, Petrick (2002) develop a “multi-dimensional scale” in order to measure the perceived value from service dimension concerning monetary values. Moreover, Kim et al. use the dimensions of both benefit facet that are effectiveness and appreciation and forgo facet which are professionalism and identified fee in reflecting the “perceived value of m-internet” in 2007. Perceived value means “the perceived utility acquired from an alternative’s capacity for functional, utilitarian, or physical performance, and derives form part of the positive component of functional value” (Sheth et al., 1991a, b). Perceived value in the study comes from work-related performance although it looks alike to TAM’s perceived usefulness (Davis et al., 1989). In the digital world, commercial mobile internet, contents service and communication are the three ranges of usability to m-commerce (Kim et al., 2007). According to Boyer and Hilt (2005), perceived value is assumed as the key factor for the rise of e-commerce as well as online auctions. This study showed that quality and performance are supporting perceived value and cost to become antecedents of mobile world.

Perceived value is a constructive variable which can vary among various customers, different objects, un-identical times, and various circumstances.

Therefore, the parts of perceived value must be emphasized with differentiation. According to cost-benefit theoretical framework, positive factors such as perceived functional, social, and emotional value are influencing perceived value, while consumer’s attitude can be affected by perceived cost which is the negative factor of it (Ratchford, 1982). However, we cannot say that the original value is completely recognized by all the consumers because generally, the evidences of value are amount of payments (Zeithaml, 1988). Sweeney and Soutar (2001) said that the most widely known meaning of value is ratio or trade-off between quality and price. That means money is the reflection of product’s original value but do not effect on consumer’s perceived value. The researchers discuss that highly charging does not have negative influencing on attitude always.

Self-efficacy is defined as “a multidimensional and context-specific construct” (Zimmerman & Cleary, 2006). Bandura said that “there is no all-purpose measure of self-efficacy beliefs”. Researchers focused on efficacy-beliefs as it need to be assessed in the way as beliefs have affected on the target-action, and customer’s major interest (Hsu & Chiu, 2004). There are many studies which researchers have managed to discover the “impacts of self-efficacy” in IT field. They defined the computer-self-efficacy as individual assessment of one’s capability in using a computer (Compeau & Higgins, 1995; Marakas et al., 1998). People who have higher confidence usually tend to act high challenges since they aim for better results and never disobey to their own aims because those people can play various level of construct from many dimensions. Therefore, self-efficacy is defined as universal confidence that encourage one’s ability of adoption among various situations (Schwarzer et al., 1999). Self-efficacy has different concept levels and how specific it is. It may generality be varied depending to the context. Therefore,

it should be hypothesized in an explicit situation manner (Schwarzer & Schmitz, 2005).

At the same time, “self-efficacy” may come from surveying others’ action or behaviors. Generally, the researchers described self-efficacy as “a belief on one’s capabilities to manage intractable and unexpected events based on vicarious experience and verbal persuasion word-of-mouth”. In Bandura’s (1986) point of view, most of the human’s behaviors based on general findings may convey by different modeling influences. That means “effective coping strategies can boost the self-efficacy of individuals who have undergone many experiences confirming their inefficacy, as well as self-efficacy”. However, assuming on judgment of individual is the most useful infringement, comparing with being influenced from abilities of other people and act on it although a judgment about the certain technology is giving alternative result (Skaalvik & Skaalvik, 2007).

People’s choice of using the new system is affected by self-efficacy because people always choose or adopt new things only when they are ready for it with need time for them to get over the restrictions without anxiety (Igarria & Iivari, 1995; Lurn & Lin, 2005). Therefore, self-efficacy can also be explained as giving comments on one’s ability to use the proper system that a researcher is trying to do survey. Prior research suggests that self-efficacy is directly relating to user’s “perceived usefulness” and “perceived ease of use” in the context of information systems (Hasan, 2007; Wang et al., 2003). Moreover, Jashapara and Tai (2011) conducted another study and also found that there is a significant positive relationship between self-efficacy and perceived ease of use.

According to environmental psychology, the atmospherics grown by environment can stimulate and expect to be benefited on purchasing decisions of customers (Kotler, 1974). According to Mehrabian and Russell (1974), the three

emotions, which are created by environmental cues; pleasure, arousal and dominance can push forward to the goal. Approach behaviors are demonstrated by the shoppers’ behaviour of going to stores that are pleasant and stimulating. The present literatures emphasize on the functions these emotions appear because of environmental stimuli, and the suggestions to retailers for using this as tools for marketing in order to create market differentiation (Vieira, 2013).

However, pleasure and arousal were captured sufficient results of stimulating the suitable emotional responses and they can be considered as the key motivations of customers (Holbrook & Hirschman, 1982), while some other researchers argued that “dominance” isn’t an “emotional component” therefore, it was eliminated in the future (Russell, 1979; Koo & Ju, 2010). Therefore, the researcher would directly focus to pleasure and arousal dimensions as the majority of this study (Ha & Lennon, 2010; Wu et al., 2008).

Social influence nowadays is becoming the trendiest technique for the e-commerce. Several research has been studied concerning on the role of social influence and was considered it as a backbone of adopting intension to a technology (Venkatesh & Davis 2000; Venkatesh et al., 2003). It has been found as a subjective norm in influencing the usage of mobile commerce in the context of mobile services (Pedersen, 2005). Trust plays the important factor for any technological businesses. Concerning with that trust, security aspect is the most important to the financial and personal information in technology services such as internet banking and mobile banking systems (Pavlou, 2003). They said that the importance of security systems become increase as the financing technologies are using not only on desktop, but also in the mobile phones. The role of trust on adoption of technology arises together with the advancement of technology for financial information (Kim et al., 2009).

Compatibility is defined as the level of familiarity towards the technology is identical to current values, needs and past experiences of future clients or users. This is also the determination of the technology that would fit into the disparate aspects of one's personality as well as one's professional life. Koenig-Lewis *et al.* (2010) found out about the compatibility as it can drive the willingness of adoption in the banking sector. He even agreed compatibility as a major antecedent in prediction of behavioral intention. Wu and Wang (2005) said that "Compatibility can be a significant factor in terms of predicting the intention to use mobile commerce".

Research Framework

This framework is incorporated with all the variables which are important for innovation adoption intention, comparing to previous empirical models. The variables such as perceived value, perceived cost, self-efficacy, pleasure and arousal are described in first section on framework as variables towards attitude of experienced users. For the second segment of the framework, the relationship of variables such as attitude, social influence, trust, compatibility, perceived usefulness and perceived ease of use to adoption intention towards accounting software. The third relation is between age and adoption intention towards accounting software which is to show the impact of age variable on adoption intention. The last arrow contributes to display the impact of age difference towards attitude.

The conceptual framework is developed regarding to the proposed objective of the dissertation to assist in describing the impacts of user's adoption intention towards new systems or accounting system for this research.

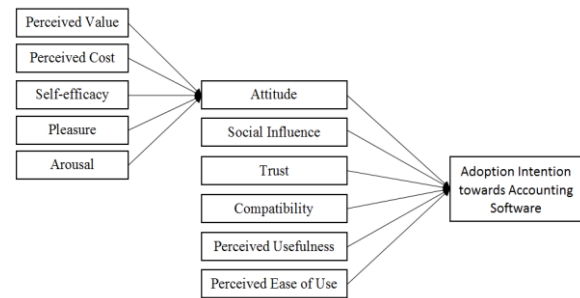


Figure 1: Conceptual Framework

H1: Perceived value has significant impact on the attitude towards accounting software.

H2: Perceived cost has significant impact on the attitude towards accounting software.

H3: Self-efficacy has significant impact on the attitude towards accounting software.

H4: Pleasure has significant impact on the attitude towards accounting software.

H5: Arousal has significant impact on the attitude towards accounting software.

H6: Attitude has significant impact on adoption intention towards accounting software.

H7: Social influence has significant impact on adoption intention towards accounting software.

H8: Trust has significant impact on adoption intention towards accounting software.

H9: Compatibility has significant impact on adoption intention towards accounting software.

H10: Perceived usefulness has significant impact on adoption intention towards accounting software.

H11: Perceived ease of use has significant impact on adoption intention towards accounting software.

Methods

The methodology that is employed to this research is quantitative. This study examines how the featured variables support the people's adoption intension on the technology, thus using or adopting the accounting software into their works. Survey technique is used to gather data

from the target respondents in this study. The sample of the variables was collected, and statistical techniques were used to test the relationship based on the paths and hypotheses in the conceptual framework, mentioned in the previous chapter.

The study is conducted with the intention of technology adoption on the people who are working in accounting area and the results are generally to explain the people who are going to accept the innovation technology into their working lives. For collecting the required data, the researcher developed the questionnaire section by forming with four parts as (1) Screening question, (2) Demographic characteristics of respondent, (3) attitude on adoption intention towards accounting software, and (4) impacts on adoption intention towards accounting software. Those questionnaires were distributed randomly to 30 respondents for pilot testing in order to check the reliability of the instrument by using online survey form and commonly standardized with the values of “Cronbach’s alpha analysis for the reliability test”.

After analyzing the reliability test, the tested questions were delivered to 500 respondents through google survey form. The researcher employed the “convenience sampling techniques” as “non-probability sampling” for data collection stage and analyzed by SPSS 24.0 and AMOS 18.0. For the “validity testing”, the researcher applied Confirmatory Factor Analysis (CFA) for confirming that the data is fit with the conceptual framework for the research. Structural Equation Model (SEM) was adopted to examine the influences among variables while the measurement model fit gives the overall fit about data by seeing the result of “validity and reliability of the model”.

Results

The data collection of this research has been done during the academic year 2018-2019. The statistical analysis included a descriptive demographics

analysis but the personal information such as respondent names, identification numbers, company names or email addresses has not been collected. Therefore, all respondents could submit anonymously while letting them choose only the industrial types. There are altogether (30) respondents for the pilot testing survey and 500 respondents to the research.

Demographics

In descriptive section, demographic profile of respondents is explained, the reliability test and validity test are presented in factor analysis stage, the measurement model and statistical criteria determination in confirmatory factor analysis stage, and the final stage shows hypothesis testing results which were examined via statistical techniques to out jet the results of direct effect, indirect effect and total effect of variable influences.

According to the respondents, there are (98%) of female and (2%) of male respondents who live in Yangon, Myanmar at least two years. The age groups are; 19 – 29 years old (68%), 30 – 40 years old (27%), and 41 – 51 years old (35%) respectively. Most of the respondents were young because the research filtered only for the people who are familiar with using accounting software. The results of most familiarity with using software is (83%) with 1-3 years of usage experience, and mostly are audit firm with (40%) while (20%) bank, (17%) construction, (13%) trading, (5%) manufacturing and (5%) of other business categories respectively.

Discussion

This research was conducted for discovering Impacts on adaptation intention towards using accounting software in terms of technology advancement at work in Myanmar. In this section, the results of the research findings are discussed after gathering around with the research questions as shown in previous chapter. The author wanted to encourage the people

who are still using manual accounting system while the government is now supporting for softcopy for taxation report and encouraging digitized accounting system.

The study aims to find out what are the major impacts of adoption intention towards using accounting software for individuals in Myanmar so that the firms in Myanmar will intend to adapt digital finance since. Therefore, the author chose to find out that there are people who are still using manual accounting system although the government is now asking for softcopy for taxation report and encouraging digitized accounting system although some companies started to use accounting software such as MYOB, Peachtree, etc., and then, stop later after using some time.

The results of structural model and hypothesis testing

Hypothesized Relations hip	Standard ized Path coefficie nts (β)	T- Value	Test Result s
H1: PV => AT	0.759	8.799 ***	Support ed
H2: PC => AT	0.318	7.084 ***	Support ed
H3: SE => AT	-0.031	0.135	Not Support ed
H4: PL => AT	0.018	0.275	Not Support ed
H5: AS => AT	-0.007	0.686	Not Support ed
H6: AT => AI	0.867	8.754 ***	Support ed
H7: SI => AI	0.010	0.998	Not Support ed
H8: T => AI	-0.034	0.084	Not Support ed

H9: COM => AI	0.114	5.302 ***	Support ed
H10: PU => AI	0.330	9.134 ***	Support ed
H11: PEOU => AI	0.098	3.394 ***	Support ed

Note: ***represents $P < 0.05$

Conclusion

H1: Perceived value has significant impact on the attitude towards accounting software.

In this study, perceived value has positive impact on the attitude towards accounting software. The results showed that there was a significant relationship between perceived value and attitude with **Standardized Path coefficients (β)** value 0.759 and $p < 0.05$ which means there was supported for hypothesis 1 (H1). In previous research, perceived value is the overall assessment of defining the utility of products or services by customers based on perceptions (Zeithaml, 1988). It is also shown as the attitude of user is depending vividly on the value of accounting software for this research.

H2: Perceived cost has significant impact on the attitude towards accounting software.

Perceived cost is also coming from consumer's perceived value as "benefit" and "cost" for determining component for users in previous research (Zeithaml, 1988). In this study, perceived cost has positive impact on the attitude towards accounting software. The results showed that there was a significant relationship between perceived cost and attitude with **Standardized Path coefficients (β)** value 0.318 and $p < 0.05$ which means there was supported for hypothesis 2 (H2). Therefore, it is confirmed that user's attitude of using accounting software based on what he or she will get for giving this cost on this product.

H3: Self-efficacy has significant impact on the attitude towards accounting software.

In this study, self-efficacy has negative impact on the attitude towards accounting software. The results showed that there was no significant relationship between self-efficacy and attitude with **Standardized Path coefficients (β)** value -0.031 and p-value not less than 0.05 which means there was no supported for hypothesis 3 (H3).

H4: Pleasure has significant impact on the attitude towards accounting software.

In this study, pleasure has negative impact on the attitude towards accounting software. The results showed that there was no significant relationship between pleasure and attitude with **Standardized Path coefficients (β)** value 0.018 and p-value not less than 0.05 which means there was no supported for hypothesis 4 (H4).

H5: Arousal has significant impact on the attitude towards accounting software.

In this study, arousal has negative impact on the attitude towards accounting software. The results showed that there was no significant relationship between arousal and attitude with **Standardized Path coefficients (β)** value -0.007 and p-value not less than 0.05 which means there was not supported for hypothesis 5 (H5).

H6: Attitude has significant impact on adoption intention towards accounting software.

In previous studies, attitude was the main component to user's favorability as either the liking or disliking of an object (Alsaggaf et al., 2018). In this study, attitude also gives positive impact on adoption intention towards accounting software with the results showing that there was a significant relationship between attitude and adoption intention with **Standardized Path coefficients (β)** value

0.867 and $p < 0.05$ which means there was supported for hypothesis 6 (H6).

H7: Social influence has significant impact on adoption intention towards accounting software.

In this study, social influence has negative impact on adoption intention towards accounting software. The results showed that there was no significant relationship between social influence and adoption intention with **Standardized Path coefficients (β)** value 0.010 and p-value was not less than 0.05 which means there was not supported for hypothesis 7 (H7).

H8: Trust has significant impact on adoption intention towards accounting software.

In this study, trust has negative impact on adoption intention towards accounting software. The results showed that there was no significant relationship between trust and adoption intention with **Standardized Path coefficients (β)** value -0.034 and p-value was not less than 0.05 which means there was no supported for hypothesis 8 (H8).

H9: Compatibility has significant impact on adoption intention towards accounting software.

In this study, compatibility has positive impact on adoption intention towards accounting software. The results showed that there was a significant relationship between compatibility and adoption intention with **Standardized Path coefficients (β)** value 0.114 and $p < 0.05$ which means there was supported for hypothesis 9 (H9). The variable, compatibility has been proves as the norm that has influence the user's preference of adoption in Mobile banking system and mobile commerce in previous studies (Wu & Wang, 2005).

H10: Perceived usefulness has significant impact on adoption intention towards accounting software.

In this study, perceived usefulness has positive impact on adoption intention towards accounting software. The results showed that there was a significant relationship between perceived usefulness and adoption intention with **Standardized Path coefficients (β)** value 0.330 and $p < 0.05$ which means there was supported for hypothesis 10 (H10). Perceived usefulness was mentioned as one of the significant predictors of M-banking adoption in previous studies together with social influence, compatibility and perceived ease of use (Sharma et al., 2016).

H11: Perceived ease of use has significant impact on adoption intention towards accounting software.

Together with perceived usefulness, perceived ease of use has been mentioned as a significant predictor of adopting the object as mentioned above. In this study, perceived ease of use has positive impact on adoption intention towards accounting software. The results showed that there was a significant relationship between perceived ease of use and adoption intention with **Standardized Path coefficients (β)** value 0.098 and $p < 0.05$ which means there was supported for hypothesis 11 (H11). Therefore, Perceived usefulness and perceived ease of use are also being the factors that encourage user's adoption intention of using accounting software, altogether with perceived value, perceived cost, attitude and compatibility.

Recommendation

The dissertation was conducted only on the experienced accounting staffs that are working with accounting software for staying in Yangon for more than one year. Therefore, the results may not be generalized to other technological organizations such as manufacturing and product selling companies, since it is only focused on the Technology companies, who

are providing services such as developing websites, applications and software. The size of the focal firm in this research is the well-known ones and the consumer firms are limited to only register SMEs based on their nature of the businesses.

Moreover, this study has a few limitations thus the percentage of the population and the generalizability of the results only apply to this period of time because the technology is changing rapidly and there are more people who start to use mobile connections each year. Therefore, further studies will be needed in the future period.

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