

THE CHALLENGES IN IMPLEMENTATION OF ACCOUNTING SOFTWARE SYSTEM IN MALAYSIA

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Abstract. The purpose of this research is to study the challenges faced by organizations when implementing accounting software system in Malaysia. The focus of this research is on SMEs in Malaysia and the respondents are those involved in the implementation of accounting information systems in their companies. The small and medium enterprises (SMEs) are backbone for Malaysia's economy. Hence, the SMEs' successful business operations are significant to economic growth. The advantages of using business accounting software are the measurement of business results. The research uses questionnaires to collect data from the sample size of 102 managers and IT-staff in Malaysian SME whose companies implement accounting software system. The findings indicate that insufficient accounting skills and inadequate training present a significant impact on the implementation of accounting software system. Further, the lack of efficiency does not have any impact on the implementation of accounting software system in SMEs. Hence, it is concluded that insufficient accounting skills has a positive significant impact on the implementation of accounting software system. Finally, our research recommends to managers in conducting more training programs for their staffs who have insufficient capabilities and knowledge in their accounting and finance departments and to learn the basics in operating the accounting software system.

Keywords: *SMEs, implementation of accounting software system, efficiency, accounting skills, training, Malaysia*

Introduction

Accounting software has evolved consistently over the past decades. Consistent improvement has been made from manual approaches to technical alternatives, making accounting simpler and convenient for users (Rao et al., 2017). Simkin et al. (2014) stated that accounting function is vital to the operations of today's businesses as it provides stakeholders with relevant information for planning, decisions making and control. Organizations require fast and accurate information as they operate in fast changing business environment and highly competitive market (Mohd Fadzilah, 2017). The advantages of using business accounting software are the measurement of business results, which indicates whether the organization is improving or depreciating and ensures successful cash flow management. Secondly, business owners with accounting software can perform both basic as well as advanced accounting duties and allow them to assess business performance. For instance, financial services industry companies adapt commercial packages to their own requirements, incurring large quantities of research project, programming and testing before changes are implemented into development (Walker and Oliver, 2005). Accounting software packages have typically increased operating efficiency by increasing both the breadth and usefulness of the management information available (Abu-Musa, 2004). In order to track and analyze financial transactions for decision making, they use digital communications, data search

engines and accounting software tools (Boulianne, 2014). Yano (2003) stated that factors such as management influential capacity, commercial constraints and political demands can lead to purchase of software that may not exactly meet the users' needs. Accounting software packages are becoming enterprise management software as there must provide vital information without compromising security and efficiency. Secondly, research conducted by Pulakanam and Suraweera (2010) identified the challenges where user confusion, lack of external guidance and support, and lack of accounting skills have been identified as major issues faced by small businesses in implementing SBA software.

Besides that, Mohd Fadzilah (2017) identified the significant impacts on business performance by the efficiency and ease of use. Other three characteristics are not found to have a significant impact on business performance such as reliability, data quality and accuracy. Similarly, another research conducted under the title Computerized Accounting System (Mohd Sam et al., 2012) revealed that the adoption of CAS is affected by types of company and business place. The small and medium enterprises (SMEs) are backbone for Malaysia's economy. Hence, the SMEs' successful business operations are significant to economic growth. However, by and large Malaysian SMEs faces considerable challenges in the implementation of accounting practices that covers compliance to accounting, taxation and other regulatory requirements (Husin and Ibrahim, 2014). The aim of this research is to investigate the challenges faced by Malaysian SMEs in the implementation of the accounting software. The objectives of the current research are: (1) to examine the impact of lack of efficiency on the implementation of accounting software system in SMEs; (2) to examine the impact of insufficient accounting skills on the implementation of accounting software system in SMEs; and (3) to examine the impact of inadequate training on the implementation of accounting software system in SME.

Technology acceptance model

Technology Acceptance Model (TAM) is generally used to evaluate the levels of user acceptance of technology and forms known factors influencing user acceptance of usefulness as represented by software and presume ease of use when utilizing software (Sriwidharmanely and Syafrudin, 2012). In accordance to Igbaria and Tan (1997), the Technology Acceptance Model (TAM) has been shown to provide an insight of the user behavior dimension of information system technology, where many information systems (IS) users easily access the information systems and satisfy their needs.

Hypothesis

Pulakanam and Suraweera (2010) concluded that the lack of confidence of management, lack of IT and accounting expertise and challenges are associated with the implementation of IT systems. Rahman et al. (2017) showed that proper application and use of the accounting software framework ensured the consistent accountability and transparency of the organization and also enabled the owners and decision makers of the company to better understand their performance and development. On the other hand, Awosejo et al. (2013) highlighted on computerized accounting information systems in different financial institutions in South Africa. Authors have concluded that all four TAM factors (perceived ease of use, perceived usefulness, attitudes towards use and behaviors intention) have significant influence in using computerized Accounting

Information Systems. In Malaysia, the challenges faced by organizations in implementing accounting software were examined by Mohd Fadzilah (2017). The results showed efficiency and user-friendliness have significant effects on business performance. Mohd Sam et al. (2012) found that only perceived utility associated with the adoption of CAS is significantly positive.

Impact of lack of efficiency on the implementation of accounting software system

Radu and Marius (2012) found efficiency to be a primary motivator and justification for businesses to implement computerized accounting systems. Moreover, Bruno et al. (2016) concluded that AIS not only aims to increase the quality and effectiveness of business processes and reduce costs, but also to provide accurate real-time demand data, to promote global awareness and new reporting tools, as well as to integrate and collaborate between risk areas and business operations (Shagari, 2017). Markus and Pfeffer (1983) believed that the efficient implementation of accounting systems requires a match between three variables, such as (1) the organization's understanding of the situation, (2) the accounting system must fit when problems are typically solved, and (3) the accounting system must fit with the community, i.e. the organization's characteristic expectations and value system. According to Wynn and Maldonado (2007), an effective project administration in systems operations, and good training and skills development for the systems users are key features in accomplishing efficient AIS.

H1: Lack of Efficiency has a positive significant impact on the implementation of accounting software system.

Impact of insufficient accounting skills on the implementation of accounting software system

Ballantine et al. (1998) claimed that businesses with a shortage of skilled staff contribute to AIS strategies and the organization in failure. Pulakanam and Suraweera (2010) found that the absence of personal accounting expertise among SMEs is a problem which is more frequent than the lack of technical skills. The currently available software packages for SBA are "user- friendly" and the need for accounting skills such as double entry bookkeeping is greatly reduced, one AIS consultant said that "inputting data into incorrect accounts and citing incorrect accounting functions" are common small business errors that require external consultants to help correct such errors.

H2: Insufficient Accounting Skills has a positive significant impact on the implementation of accounting software system.

Impact of inadequate training on the implementation of accounting software system

According to Wong et al. (2014), effective training resulting in improved implementation of accounting software will resolve the lack of IT expertise and a lack of knowledge of IT benefits. Besides that, a good financial support from suppliers or consultants would minimize the risk of small business IT failures, such as technical assistance, training and a healthy climate (Igbaria and Tan, 1997). Nevertheless, the limited time, the abundance of financial resources and the lack of a lifelong learning culture are the key reasons why businesses do not provide training for their employees, especially in the field of IT training. Nevertheless, Duxbury et al. (2003) clarified that

affordability is correlated with the implementation of an IT project in terms of the cost of employee training, and this is a major problem for small-medium enterprises because they work on very limited budgets and do not have enough money to invest in state-of-the-art technologies.

H3: Inadequate Training has a positive significant impact on implementation of accounting software system.

Materials and Methods

Questionnaire

The questionnaire was adopted from previous studies (Sharifah Robiah and Noorhayati, 2017; Boulianne, 2014; Pulakanam and Suraweera, 2010). The questionnaire is composed of two sections: Section A and Section B. Section A of the questionnaire indicates demographic questions about respondent information based on gender, age group, ethnicity, highest level of education, working experiences, experience in accounting software usage, types of industry their company operates in and their preferred accounting software packages used in their current company. Next, Section B consists of the variables to gather knowledge about the challenges (lack of efficiency, insufficient accounting skills and inadequate training) on the managers and staffs' implementation of accounting software system. This study used the Likert scale to collect data on a 5-point rating scale (1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, and 5=Strongly Agree) to gauge the respondents' response towards the questions. The questionnaire items are as provided in *Table 1*.

Table 1. Questionnaire development.

Variables	Questionnaire items	Sources
IV1: lack of efficiency	1. The risk of something going wrong in the accounting software can be affected by users.	Pulakanam and Suraweera (2010)
	2. Financial information could be inaccurate due partly to lack of use of accounting software.	Sharifah Robiah and Noorhayati (2017)
	3. Delay in the reporting could be partly due to accounting software adoption	
	4. Completing the manual accounting processes (i.e. the chart of accounts, ledgers income statements, balance sheets) in the system was a difficult task.	Boulianne (2014)
	5. I believe that the ease-of-use input interface should be available to assist employees, who are not adequately trained, to record data without difficulty.	Bishop (2018)
IV2: Insufficient accounting skills	1. Implementing of accounting software issue may rise between 'poor accounting knowledge of users' and 'the demand of good accounting software knowledge'.	Pulakanam and Suraweera (2010)
	2. Lack of accounting knowledge occurs when the firm is cutting short training to save money.	

	3.	I believe that accounting skills are lacking when a user enters data in incorrect accounts/statements which is a common mistake in companies.	
	4.	Inadequate skilled personnel or users of accounting software reduces the SMEs accountability.	Olatunji (2013)
	5.	I believe that it is important to invest time for taking correct decision for recruiting suitable accounting staffs, their accounting skills and knowledge.	Thottoli (2020)
IV3: Inadequate training	1.	The lack of training and instruction in using the software stresses users when it comes to resolving the issues that have arisen.	Team Software (2012)
	2.	Team training courses on more technical subjects or 'on the job training' may be more cost-effective.	CAL Business Solutions (2015)
	3.	Inadequate training and development affect job satisfaction and work performance of employees.	Ukandu and Ukpere (2013)
	4.	I believe that insufficient training may affect the effectiveness of accounting software system including a reduction in accounting information and internal control quality.	Shagari (2017)
	5.	Successfully implement accounting software system, proper training to employees and top management support are required.	Bredmar et al. (2014)
DV1: Implementation of accounting software system	1.	One way of saving money is by converting data from the old system to a summary level rather than a detailed level.	CAL Business Solutions (2015)
	2.	The accounting software program will provide accurate financial statement to provide the customer with insight into the business's financial health.	Maki (2020)
	3.	Good accounting software programs have internal audit trails that make transactions easy to correct by documenting every phase of the transaction.	Brenner (2022)
	4.	I believe that accounting software programs improve data management by organizing data effectively and provide access to the stored data with security.	Sharifah Robiah and Noorhayati (2017)
	5.	By implementing the accounting software will help the business operation more effective and efficient.	Olatunji (2013)

Sampling

The target population is the managers and staffs or users of accounting software in the accounting and finance department from various SME organizations operating in Malaysia. Data were collected via Google Form. The minimum sample size is 100

respondents, according to Johanson and Brooks (2010). The sample size for this study is 102 respondents. The summary of list of companies and the samples are shown in *Table 2*.

Table 2. Respondent's summary.

Company name	Total number of managers and/or staffs	Number of managers and staffs who participated in the study
Allianz	10	3
SH Corp Sdn. Bhd.	2	2
TM	10	8
Perunding Kejuteraan Madani	10	3
Malaysian-Kuwaiti Investment Co.	15	9
Syarikat Perlatang-Jerneh Plantation Sdn. Bhd.	7	7
Lyana Fresh n Bake	5	5
Qiaz Gemilang	8	8
Balung Palm Oil Mill Sdn. Bhd.	7	7
MKIC Arisprop Sdn. Bhd.	7	7
Pasta Panas	15	5
Proton Edar Sdn. Bhd.	10	5
Street Bites Ampang Jaya	5	5
Rubinga Heritage Sdn. Bhd.	7	5
Menara Tenggara Enterprise	25	5
Setgro Tech Sdn. Bhd.	4	4
Bursa Niaga	7	7
Setgro Academy	3	3
Mentor Corporate House	4	4
Total	161	102

Results and Discussion

As per *Table 3*, results shown that 61.8% (63 out of 102) are Female respondents, while only 38.2% (39 out of 102) are Male respondents. According to the Age group, 31.4% (32 out of 102) of the respondents are "less than 25" years of age. Responses from various ethnicity groups are also demonstrated in the demography profile of *Table 3*. According to Ethnicity variable, the respondent's races were mostly However, large majority of the respondents are Malay (74.5%) followed by Chinese (16.7%) and Indian (6.9%) respectively. Based on the respondents' education level, 65.7% (67 out of 102) respondents hold Bachelor's Degree more than other education qualifications. According to the respondents' working experience, 40.2% (41 out of 102) have experience in working for less than 5 years. *Table 4* shows the experience in using the accounting software in their companies were responded accordingly. Results shown that 51% (52 out of 102) of the respondents have experience in using accounting software for at least 2 years. *Table 5* shows that the sectors in which the respondents currently work. Results shown that 37.3% (38 out of 102) respondents worked in Accounting/Financial Services. *Table 6* shows the types of accounting softwares used by the respondents. Results show that there were 35.3% (36 out of 102) respondents selected SAP as their accounting software package used in their current company.

Table 3. Respondent's demographic profile.

Variable	Sub-variable	Frequence (N)	Percentage (%)	Cumulative percentage (%)
Gender	Male	39	38.2	38.2
	Female	63	61.8	100.0
Age	<25	32	31.4	31.4
	26-35	28	27.5	58.9
	36-45	9	8.8	67.7
	46-55	23	22.5	90.2
	56-65	10	9.8	100.0
Ethnicity	Malay	76	74.5	74.5
	Chinese	17	16.7	91.2
	Indian	7	6.9	98.1
	Others	2	2.0	100.0
Education level	SPM	1	1	0.01
	Diploma	24	23.5	23.81
	Bachelor/degree	67	65.7	89.91
	Master	10	9.8	100.0
Working experience	<5	41	40.2	40.2
	5-10	14	13.7	53.9
	10-15	10	9.8	63.7
	>15	10	36.3	100.0

Table 4. Respondents demographic profile summary on accounting software usage experience..

Variable	Sub-variable	Frequence (N)	Percentage (%)	Cumulative percentage (%)
Accounting software usage (years)	0-2	52	51.0	51.0
	3-4	16	15.7	66.7
	5-6	6	5.9	72.5
	>7	28	27.5	100

Table 5. Respondents demographic profile summary on types of industry.

Variable	Sub-variable	Frequence (N)	Percentage (%)	Cumulative percentage (%)
Accounting software usage (years)	Manufacturing	10	9.8	9.8
	Construction	8	7.8	17.6
	Trading	13	12.7	30.3
	Accounting/financial services	38	37.3	67.6
	Agriculture	5	4.9	72.5
	Training services	1	1.0	73.5
	Others	27	26.5	100.0

Table 6. Respondents demographic profile summary on types of accounting software packages..

Variable	Sub-variable	Frequence (N)	Percentage (%)	Cumulative percentage (%)
Types of accounting software	Quick Books	5	4.9	4.9
	Quick Books, MYOB, Oracle	1	1.0	5.9
	Quick Books, SQL, Account,	1	1.0	6.9

Quick Books, SQL, Account, SAP, MYOB, Oracle	1	1.0	7.9
SAP	36	35.3	43.2
SAP, Oracle	2	2.0	45.2
SAP, Sage	1	1.0	46.2
UBS, Oracle			
SQL Account	14	13.7	59.9
SQL Account, MYOB	1	1.0	60.9
SQL Account, MYOB, Sage	1	1.0	61.9
UBS			
SQL Account, Oracle	3	2.9	64.9
SQL Account, SAP	1	1.0	65.9
AQL Account, SAP, Sage UBS	1	1.0	66.9
Sage UBS	6	1.0	72.8
MYOB	4	3.9	76.7
MYOB, Master Accounting System	1	1.0	77.7
Oracle	6	5.9	83.3
Others	17	16.7	100.0

Reliability test

Cronbach's alpha is the most widely used test to assess the internal accuracy of an instrument and the most appropriate measure of reliability when using Likert scales, according to Heale and Twycross (2015). The result of Cronbach's α is a number between 0 and 1 as well as Whitley (2002) and Robinson (2009) agreed that a minimum internal consistency coefficient is .70 and higher (Tahordoost, 2016). Results are shown in Table 7.

Table 7. Cronbach's Alpha values of variables.

Variable	No of items	Cronbach's alpha
Implementation of accounting software system	5	.752
Lack of efficiency	5	.740
Insufficient accounting skills	5	.648
Inadequate training	5	.802

Descriptive analysis

Table 8 presents the descriptive statistics of the variables. The responses for the statement of "Lack of Efficiency" ranges from a minimum of 1.8 to a maximum of 5. The mean value for "Lack of Efficiency" variable is 3.925 which reflects that they highly agreed that Accounting Software System is adopted by their companies to improve efficiency of reporting. This indicates that the users facing some problems in the accounting software is rather high and can lead to the efficiency in data records and

reporting in the SMEs. Interestingly, the results based on data collected show that the respondents are highly agreed that “Insufficient Accounting Skills” is one of the challenges that they faced. The responses for this statement range from a minimum of 2.4 to a maximum of 5. This is reflected by the high mean value of 4.156. In the question of “Inadequate skilled personnel or users of accounting software reduces the SMEs’ accountability” had brought an impact on the implementation of accounting software system. An indication to the employees or managers’ belief that the SMEs’ accountability can be affected by inadequate skilled users of accounting software.

Table 8. Descriptive statistics of variables.

	N	Minimum	Maximum	Mean	Std. Deviation
Lack of efficiency	102	1.8	5.0	3.925	.680
Insufficient accounting skills	102	2.4	5.0	4.156	.543
Inadequate training	102	3.0	5.0	4.315	.556
Implementation of accounting software system	102	2.8	5.0	4.305	.570
Valid N (listwise)	102	-	-	-	-

Inadequate Training shows the highest mean value of 4.315. According to the question “To successfully implement accounting software system, proper training to employees and top management support are required” had a strong impact on the implementation of accounting software system. Assumptions of the managers or employees can indicate that it is required to obtain a proper training and top management support in the SMEs when there is an inadequate training. In contrast, the implementation of accounting software system scored the second highest mean value of 4.305. This indicates that from the view of managers and employees, they believed that the business operation can be more effective and efficient by implementing the accounting software.

Pearson correlation analysis

Table 9 shows the results from Pearson correlation analysis. The results show that there is no correlation between Implementation of Accounting Software System and Lack of Efficiency. Insufficient accounting skills is positively correlated with the implementation of accounting software system with a value of .518 and the relationship between the variables is weak. Hence, the results show that insufficient accounting skills is found to have a positive weak significant relationship with the implementation of accounting software system. Inadequate training is positively correlated with the implementation of accounting software system. Thus, there is a positive weak significant relationship with the implementation of accounting software system. The results show that there is a correlation between Implementation of Accounting Software System and Inadequate Training.

Table 9. Pearson correlation matrix (n=102).

		Lack of efficiency	Insufficient accounting skills	Inadequate training	Implementation of accounting software system
Lack of efficiency	Pearson correlation	1	.559**	.312**	.156
	Sig. (2-tailed)	-	.000	.001	.117
Insufficient accounting	Person correlation	.559**	1	.584**	.518**

skills	Sig. (2-tailed)	.000	-	.000	.000
Inadequate training	Pearson correlation	.312**	.584**	1	.554**
	Sig. (2-tailed)	.001	.000	-	.000
Implementation of accounting software system	Pearson correlation	.156	.518**	.554**	1
	Sig (2-tailed)	.117	.000	.000	-

*Notes: ** correlation is significant at the 0.01 level (2-tailed).

Regression analysis

Results from multiple regression analysis are presented in *Table 10*. Lack of Efficiency has a negative impact and it is significant value of .053 which is higher than 0.05 rule applied. Hence, lack of efficiency is doesn't have an impact on the implementation of accounting software system. It can be concluded that the first hypothesis is not supported. In the Insufficient Accounting Skills variable, there is a positive impact where the beta value is .402 with a significant value of 0.00 which is lower than 0.05 rule applied. Hence, insufficient accounting skills is found to have a positive significant impact on the implementation of accounting software system. It can be concluded that the second hypothesis is supported. In the Inadequate Training variable, there is a positive impact where the beta value is .377 with a significant value of 0.00 which is lower than 0.05 rule applied. Hence, inadequate training is found to have a positive significant impact on the implementation of accounting software system. It is concluded that the third null hypothesis is supported.

Table 10. Regression result (n=102).

Variables	Coefficient	Std. Error	t-value	Significant
Constant	1.494	.402	3.718	.000*
Lack of efficiency	-.156	.080	-1.955	.053
Insufficient accounting skills	.422	.117	3.606	.000*
Inadequate training	.387	.100	3.874	.000*
F statistics	-	-	-	-

* $p < 0.1$

The factors affecting the efficiency and effectiveness of the accounting information system are trained human resources, software and hardware and databases, according to Ramly (2011). Similarly, Amin et al. (2016) claimed that technology and human interaction is the main challenge of accounting information system. It is a waste of time and a waste of scarce resources to incorporate AIS in an organisation that has not been generally embraced by the employees. Taticchi et al. (2008) reported that the vast majority of small and medium-sized enterprises (SMEs) are marked by a lack of financial stability and face difficulties fixing expensive errors. The lack of resources to leverage advanced technologies has led to low efficiency, not implementing the best accounting standards and not obtaining appropriate data for analysis and facing legal restrictions on their procedures (Nyathi et al., 2018).

Most accounting computerization software has a high system initialization workload and bulky volume, and it is difficult for businesses to select the feature according to their own needs. Besides, in the Retail Customer Experience (2010) revealed that adoption of accounting software results in benefits for the organization such as ease of use, backup, ready information, secure storage and replication of records. Similarly, in the study of Fletcher et al. (2014) stated that ease of use may have a more significant impact than perceived usefulness in line with the limitation of the Technology

Acceptance Model. From the review of lack of efficiency towards the implementation of accounting software system using TAM model, ease of use is considered one of the variables where it links to the factors influencing the adoption of CAS through the past literature (Said et al., 2011). Said et al. (2011) supported that ease of use and usefulness are often related to applicability concepts such as the decision to change and cost.

The second hypothesis is supported as shown in *Table 10*. Thus, it shows that insufficient accounting skills is strongly associated with the implementation of accounting software system. The findings support findings from previous studies. For instance, Thottoli (2020) said that some of the freshly graduated accounting major candidates do not have enough practical accounting expertise. Wei et al. (2007) recognized that skills are necessary for those who use some other organizational method. This appears to be more important as the complexity of the accounting information system has arisen (Haleem and Low, 2018). According to Nyoni and Bonga (2018), the primary explanation why most SMEs do not practice and use correct accounting information to the fullest is due to the lack of expertise and knowledge by employees. In contrast, employers expressed their dissatisfaction that the new graduates have inadequate accounting skills to meet the company's standards when adopting accounting softwares (Hancock et al., 2009). Alnajjar (2016) also found that accounting managers' knowledge is considerably have an impact on the accounting information system. Firstly, it is a common mistake in companies where accounts were entered incorrectly as users' accounting skills are lacking. Since SMEs are appointing fresh graduates for dealing accounting functions will face prone to make errors when entering transactions through computerized accounting. This statement is evidently supported from the accounting practices of SMEs in Zimbabwe by Nyathi et al. (2018), moreover in the study of Nelson and Onias (2011) which showed that due to the lack of technical accounting skills and high cost of retaining an accountant within the firm lead to a failure in keeping adequate accounting records. Lack of accountability, regulations, mandatory audit requirement and lack of resources are the main factors of poor accounting environment. According to the research study conducted by Nelson and Onias (2011), only a portion of individuals are recognized with basic computerization due to the absence of accounting computerization in some SMEs and the need for basic computerization personnel in the business units have access to accounting computerization.

The third hypothesis is supported based on the results in *Table 10*. Hence, inadequate training has a positive significant impact on the implementation of accounting software system. This shows that inadequate training does have an impact on the implementation of accounting software system. Factors that contribute towards this finding can be seen from "The lack of training and instructions in using the accounting software stresses users when it comes to resolving the issues that have arisen". Lack of training and instructions can be fall under organizational constraints. According to Peters et al. (1980), organizational constraints have been identified as aspects of the immediate working environment, such as inadequate information and disruptions or insufficient support from other individuals. Also, in the findings of Truitt (2011) predicted that poor training could result in poor performance behaviours, which could then lead to poor performance.

However, in accordance to the research conducted by Abuhashesh et al. (2019), said that training assists employees to develop their present abilities to a higher level, thus increasing efficiency and helping them to improve in the workplace. According to Al-

Shagari (2017), the risk of internal control for AIS will address the complexity of the organization's control environment, increase the security risk of accounting information, and extend the application of IT tools. In the review of inadequate training on the implementation of accounting software system, the Contingency Theory and Technology Acceptance Model were defined and supported. In the study of Friedler (1972) where a contingency model was adopted, suggests that providing human relations training is an attempt to improve a leader (manager) ability to interact with staffs. Training the staffs in the technical and managerial skills in their jobs would assists them in assessing his group's progress and step-by-step procedures. In the review of TAM theory, Igbaria, Zinatelli, Cragg and Cavaye, cited in Amoako-Gyampah and Salam (2004), found that internal training had a major impact on perceived usefulness, whereas external training had a major impact on perceived ease of use. Thus, the impact of training on PEU and PU might be dependent on its nature and source. In their study, Amoako-Gyampah and Salam (2004) found that training has an effect on the correlation between the TAM variable (perceived ease of use) and the ERP system.

Conclusion

The lack of efficiency does not have any impact on the implementation of accounting software system in SMEs. Accounting skills in general are the abilities that allow the accountants or users to accurately manage financial transactions, analyse financial data and generate financial reports. In this research, it is concluded that insufficient accounting skills has a positive significant impact on the implementation of accounting software system. Over decades, the reach of accounting and finance positions has grown and practitioners or experts need to consult and communicate with colleagues in other departments more often. In order to obtain sufficient accounting skills in implementing the accounting software is to have a better management accounting skill and commercial awareness. In addition, managers could learn the company's general business expertise, knowledge and understanding, as well as the field in which it operates. In addition, not only collect financial data and use one's expertise and experience to obtain staff perspectives, the main financial data must be clearly summarized in order to efficiently produce a good data information.

Training is a cohesive function used through learning experience which focused on enhancing the level of skills, knowledge, behaviors and competency to achieve better success in a particular task. In this research, it is concluded that inadequate training has a positive significant impact on the implementation of accounting software system. This is in line with global studies from Pulakanam and Suraweera (2010), Rahman et al (2017) and Medina et al. (2014), concluded that lack of training is correlated with the implementation of SMEs accounting software system. There are variety of reasons that contribute to this conclusion. Ineffective management issues or outdated processes may slow down the staffs. Some workers are overwhelmed with learning new technologies or modified systems and are burned out. When someone comes in from the top down and makes a transition, they may only start to feel comfortable with one. In addition, often current technical training needs to be revised to represent changes in components, versions, or upgrades. This could be the reason why most companies adopted more than one accounting software system. On the other hand, to ensure the training is comprehensive and well-received, managers should prioritize by allocating the time and resources.

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Conflict of interest

The authors confirm that there is no conflict of interest with any parties involved with the study.

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