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New End-user Computing Satisfaction Model for Computerized Accounting System: Selected Accounting Firms

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Abstract

Over the years, technology has brought a drastic effect on businesses through different information systems, like Computerized Accounting Systems. The COVID-19 pandemic has caused more enterprises to engage in automated operations, as the pandemic compelled them to move to a work from home setup. An End-User Computing Satisfaction model was introduced to measure the effectiveness of these systems. The continuous development of technology warranted the need to modify the model. With various issues and threats in the use of information systems, it is vital to include system security as an additional independent factor together with the user expectation. The study developed a new model for the Computerized Accounting System using triangulation mixed-method, and confirmatory factor analysis to analyze and interpret the data. The respondents of the study were determined through snowball sampling. The study conducted a structured interview with selected Information Technology developers and surveyed the accountants in the Accredited Accounting Firms/Partnerships in the National Capital Region. The data gathered along with the theories and frameworks were utilized in designing the new model. The analysis of the data together with the perception of the developers showed that the proposed model exhibited an excellent level of reliability and can

effectively measure End-User Computing Satisfaction using the nine factors. The study has shown strong evidence that the proposed new model is valid and can be used in evaluating the effectiveness and efficiency of the System.

Keywords: End-User Computing Satisfaction (EUCS), Computerized Accounting System (CAS), Confirmatory Factor Analysis, System Security, User Expectation