

Dr. Wagdi H. Hegazy

Professor of Accounting
Head of Accounting Dept
Faculty of Business Administration – Beirut Arab
University

The Determinants of Selecting Appropriate Accounting Software that meets User's Satisfaction: Empirical Evidence from Lebanon

1. Introduction

1.1 Overview

Nowadays, with the increased technological presence, organizations depend on computer information systems to record their operating transactions and report corporate data. Accounting software applications have a central role in a company's financial management strategy.

The selection of an appropriate accounting software package is crucial factor in doing business. Today, accounting software is considered an essential part that enhances the accountants in doing their duties; it also creates satisfaction to the accountants. (Arranya, J., 2016). Thus, accounting software package is a software that is specially developed to be enhance the accountants while achieving their tasks. The software is able to create accounting information effectively, to produce financial reports and to serve users in accordance to their needs. (Arranya, 2016).

Accounting software consists of computer applications and programs. All organizations, including nonprofits, businesses and government agencies, need to record and report financial information. The software may cover specific areas, such as accounts payable or receivable, or broad operating areas, such as financial statements or departmental budgets.

Accounting software plays a significant role in corporate decision-making processes. Accounting managers use the software to prepare the financial statements, such as income statement, balance sheet, equity statement, and cash flow statement. Moreover, the software helps senior management in planning budget work and reporting the activities.

Firms purchase accounting software based on regulatory compliance requirements, operating activities and financial reporting needs, the Accounting Software Advisor, and the accounting and information technology consulting organization. A small business firm usually purchases a limited-scope accounting software, while a large firm usually acquires an enterprise resource planning software.

1.2 Problem statement:

The accounting information system (AIS) is a structure that a business depends on to collect, store, manage, process, retrieve and report its financial data and information, so that it can be used by consultants, accountants, business analysts, chief financial officers (CFOs), managers, regulatory and tax agencies, and auditors. Usually, the aim of the trained accountants from using the AIS is to reach to the highest level of accuracy in a firm's financial transactions and recordkeeping, and to make financial data easily available to those who legitimately need access to it. In addition, they depend on AIS to keep the financial data secure.

One of the main components of AIS is the computer programs. These programs are used to store, process, retrieve, and analyze the firm's financial data. Long ago, before the presence computers, AISs manual and paper-based system, but nowadays, most organizations are using computer software as the basis of the accounting information system (AIS).

Small firms may use Sage Peachtree Accounting, Intuit's QuickBooks, or Microsoft's Small Business Accounting, etc. Small to medium-sized business firms may use SAP's Business. Medium to large businesses may use Oracle's Peoplesoft or Epicor Financial Management, Microsoft's Dynamics GP, Sage Group's MAS 90 or MAS 200, etc.

The key components of effective AIS are quality, reliability and security. Managers rely on the information outputs of AIS to make decisions, and to in order to have sound decisions they need high-quality information.

For small business firms, accounting software can provide many efficient ways of managing daily financial operations, and can provide ownership and management with useful reports to analyze business performance. Without proper consideration, firms sometimes do costly mistakes through investing in the wrong accounting software, after that they struggle to make the software work, sometimes they bear additional cost due to converting to different software.

Selecting an appropriate accounting software sometimes is a very difficult task for many organizations. Some firms who transfer from manual to computerized accounting system lack clear guidelines regarding the main criteria that should be considered in selecting an appropriate accounting software. Such firms may have low and inaccurate expectations regarding the capabilities of the accounting software; they may believe that using such software would result only in faster and more accurate recording and processing for the financial transactions. With respect to organizations that are facing some problems related to their current computerized accounting system, they may expect that the new software would solve their current problems and overlook their future needs. However, sometimes, business strategies and plans might not be taken in consideration taken in such strategic decision. (Abu-Musa, 2005)

The main issue in this study is to investigate how companies can choose appropriate and helpful accounting software that best suits their needs and reduce the problems that might face end users. How does accounting software help managers in decision-making process? How it affects and facilitates users' work-concerning time spending and the ease of using such accounting software? The Users of an accounting software are not only accountants; they might be managers who use accounting software data to make decisions related to organization's issues.

Adopting a new accounting software application in your business is actually one of the most important and essential financial decision that you are likely to make. The effect of choosing the appropriate financial accounting software system may benefit you for many coming years. Choosing a wrong accounting software system may lead to years of hassles, huge increase in expenses, and a dead weight that your

business actually does not need. How an organization should select an appropriate accounting software? What are the main issues that should be taken in consideration? Will the software solutions meet the desired outputs? Are users comfortable with the feel and look of the software?

1.3 Research objectives:

The main objective of this study is to analyze and evaluate the relationship between selecting accounting software and user's satisfaction. The aim of this study is to:

1. Investigate the relation between the user's needs and the success of the organization concerning the accounting software.
2. Investigate, evaluate and analyze the main factors an organization should take in consideration when selecting accounting software.
3. Develop a theoretical framework for the main determinants that would guide an organization in selecting the appropriate accounting software which suits its current and future needs.
4. The theoretical framework developed in this study would be beneficial for organizations transferring from manual to computerized accounting systems.
5. The theoretical framework would help organizations in evaluating competitive accounting software packages and aid them in making a rational selecting decision.
6. Understand how the accounting software selection process should be organized.

1.4 Research significance :

The importance of this study is to assess the relationship between choosing the accounting software and organization needs, to be trustfully that the information generated from this accounting software help managers in decision-making.

In addition, accounting software is important for users with respect to time management and the ease of using the accounting software applications.

2.Literature Review and Hypothesis Formulation

In this section, I discuss the meaning of accounting software and how users might be satisfied from it. The relationship between accounting software and users' satisfaction is also been studied from different aspects. It is clear that there are many problems arise from choosing inappropriate accounting software at workplace, and especially with end users represented by accountants and managers, who have to work with such kinds of software in organizations. I make a test to this relation in order to know what would be the weaknesses in the accounting software that would affect the accounting department and managers satisfaction. Determining the weakness may give an alarm to employees that use the software about the sources of dissatisfaction.

In addition, I reviewed the studies that investigated the link between accounting software and users satisfaction. Many studies in different countries ended with different results about accounting software in organizations.

2.1. Accounting software selection and satisfaction:

Companies (users) should ask software vendors a variety of questions regarding software features before deciding which software to purchase; such as, flexibility, ease of use, processing power and ability to integrate with other systems.

Some Factors should be taken in consideration in accounting software selection decisions; such as, features and capabilities, ease of customization, compatibility and integration, price, and ease of use. Additional important factor in selecting accounting software is to make sure that the software can be customized to meet organization's needs. Decision makers should put organizational needs on the front end and then select the product that best fits those needs. So, the most important question for them is to know how well the software fits their organization. Also, the accounting software used by organization's competitors should be taken into consideration. Functionality (capabilities) of the software is considered one of the most important features to the users, and within this category, flexibility (customization) is shown to be as the feature of primary importance. Thus, users' satisfaction can be achieved through the presences of these features. (Ivancevich et al, 2007)

Ivancevich et al.,(2007) aimed in their study to analyze the accounting software vendors' perceptions on the major factors that affect the accounting software selection decision and to determine the features they believe to be the most important in their software packages. Also, the study investigated the perceptions of the participants about the reason why companies do not change the accounting software of 43 software vendors, who offer 82 different software packages. Most of respondents were male. The study was made in US; data were gathered from three different companies. The first group of firms those work only in US (locally), the second group are those firms who perform in US and internationally, and the third group (5 companies) perform only internationally. On average, data were collected from 25 accounting/finance employees of different companies. Users and vendors rated Functionality/Capability as the most important factor category in software selection decisions, this category was shown to be significantly more important to users than to vendors. The cost of the software is considered the second most important feature of accounting software for both users and vendors. Training costs were rated as more important to vendors than to users. Vendors usually value training costs higher than users because they provide them.

Vendors rated their support as the third most important factor category. They highly rated the ease of support and other technical support, which are considered as part of the vendor support category, while users rated these factors as the least important factors. Vendors may find it beneficial to focus their efforts on the issues and areas that appear to matter most to users. The results revealed that vendor stability/viability was shown as the fourth most important factor in software selection decision.

Users rated "company's financial health" significantly more important than vendors, this result can justify why users sometimes refuse to change their software. However, the results showed that users had different views with respect to three items, integration with the operating system, integration with hardware, and the training needed to make the change. Users rated the operating system and the integration with hardware as significantly more important than vendors, but vendors rated training much higher than users.

The purpose of the study of Al-Jabri,(2015) is to investigate the effect of four significant influencing factors on user's satisfaction with an in-house developed ERP software module in a big oil and gas organization in Saudi Arabia. This study explores whether training, communication campaigns, ease of use (EoU) and benefits are the key antecedents of user's satisfaction, and investigate the mediating effects of ease of use (EoU) and benefits on user's satisfaction. A questionnaire was distributed to a sample of (104) ERP users who were actively engaged in the implementation process of ERP system. The research model was tested by the partial least square method. The authors used Baron and Kenny's approach to test the mediating effects. The proposed research model suggested by the authors explained 62.7 percent of the variance in ERP user's satisfaction. The results revealed that ease of use (EoU) fully mediates the relationship between the communications and training and the benefits. Both benefits and EoU fully mediate the relationship between satisfaction and training, and partially mediate the relationship between satisfaction and communications. The results of this research revealed that communication campaigns and training programs should be formulated and designed in such a way that foster the (EoU) and convince the ERP stakeholders about the benefits of ERP systems.

The aim of the study of Puncreobutr et al., (2017) is to measure the accountant's Satisfaction level in SMEs companies in Nakhon - Nayok Province. The study investigated the relationship between the accountant's Satisfactions and accounting software package selection. This study was based on the Herzberg's two-factor theory in measuring the satisfaction level of the accountant's and for accounting software selection. Initially a sample of 269 respondents (accountants) was structured; the sample was drawn randomly by using the simple random sampling technique. The results of the study indicated that accountants were highly satisfied from the accounting software adopted in both the Small and Medium sized companies. The study also revealed that the variables related to accounting software selection are highly considered by the accountants. Finally, the study found that there is a relationship between the accountants' satisfaction and the selected accounting software package. Pearson correlation coefficient was high (.853) with significant p-value (< .01 level)

2.2 Trust and accounting software adaptation

In order to provide assurance regarding the reliability of an organization's system, the American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA) developed a type of assurance service known as SysTrust. Trust in the reliability of a system affects the users' intent to use the system. SysTrust aims to establish users' trust in the system of an application service provider.

This study examines two issues. First, it examines whether the SysTrust principles are considered as a single construct that measures potential users' perceptions of the reliability of a software system. It is important to know whether the potential users perceive a reliable system to be the one that meets the principles of security. This may lead to more effective marketing of the SysTrust services.

Second, this study examines the extent to which trust in the reliability of a software system, as defined by the SysTrust principles, affects potential users' intent to use this system.

SysTrust is designed to enhance the confidence of a broad group of audience (i.e. management, customers, board of directors and business partners) regarding the reliability of information systems. Prior research, such as Boritz and Hunton, (2002) found that system reliability assurance influences the managers' likelihood of accepting a contractual agreement with a service provider, and affects the managers' comfort level in the reliability of the service provider's system.

Different from prior studies, this study examines whether trust in the reliability of service provider's system affects the intent of potential users (e.g. business partners and customers,) to use and adopt its online application.

2.3 Online accounting systems

An online accounting system is a web-based application adopted by small and middle-sized businesses. Examples of providers of this service are: Peachtree Inc., Oracle Small Business Suites, and Intacct.com. The authorized users are the firms' owners and employees; they can access to the web site of the online accounting service provider, log into the system, and process all accounting transactions.

Online accounting systems have many advantages. First, multiple authorized users can access these software systems from anywhere and at any time. Moreover, they can instantaneously consolidate account data across different departments, territories, or offices; also, they can generate updated reports in real-time basis. Second, all the user's data are stored in a one centralized database that the service provider operates and maintains. The service provider is responsible for data security and back-ups. Third, the user firm is not concerned about upgrading the software system, since the service provider automatically updates it with the last newest version. The extent to which the advantages of the online accounting systems are achieved and obtained clearly depends on the reliability of the system of the service provider. Moreover, the dependency of the users' on the online systems is related to the type of transactions, users may be more concerned about the reliability of an accounting system because of the nature of accounting transactions (Greenberg et al., 2008).

Greenberg al. (2012) aimed in their study to measure the perceived usefulness, perceived ease of use and the participants' intent to adopt the system.

The perceived usefulness and ease of use were each measured by using four items.

However, the participants' behavioral intention was measured by using two items. A three SysTrust principles were used to measure the trust in the reliability of the Oracle Small Business Suite (OSBS) Online system. The principles were the processing integrity, security, and availability. The responses reflected their opinions using a seven-point, Likert scale type. Trust in the internet was measured by using six items with a seven-point, Likert scale. **The hypotheses of the study were:**

- H1:** Usefulness and perceived ease of use of an online accounting system are expected to be positively associated with potential users' intent to adopt the system.
- H2:** Perceived usefulness is positively and significantly associated with potential users' intent to adopt an online accounting system.
- H3:** Perceived ease of use is positively and significantly associated with potential users' intent to adopt an online accounting system.

- H4.** Trust in system reliability is positively and significantly associated with potential users' intent to adopt an online accounting system.
- H5.** Trust in the internet is positively and significantly associated with potential users' intent to adopt an online accounting system.
- H5.** Trust in system reliability have a more significant effect on users' intent to adopt an online accounting system when trust in the internet is low than when trust in the internet is high.

The Descriptive statistics revealed that there is acceptable and high reliability (Cronbach exceeded 0.78). With respect to convergent validity of the SysTrust principles, the results showed that potential users perceived the three principles measured one single underlying construct. Moreover, the study revealed that the online systems were significantly correlated with participants' intention. Also the results showed that the effect of perceived usefulness of the system on participants' intention was positive and significant. Thus, H1 is accepted, revealing that the more useful the online accounting system is perceived to be, the more likely the potential users are to use and adopt it. However, the results didn't support H2, the effect of perceived ease of use of the system on participants' intention was not shown to be significant. With respect to the third hypothesis, the result revealed that the effect of trust in system reliability on participants' intention was positive and significant. So, H3 is accepted, revealing that trust in system reliability positively influences the potential users' intent to adopt and use an online accounting system.

In addition, the results show that the effect of trust in the internet on participants' intention was positive and significant. This conclusion supports H4 and reveals that the trust in the internet positively influences potential users' intention to use and adopt an online accounting system. Therefore, it indicates that potential users' intention to use an online system is affected by both, trust in system reliability and trust in the internet. When participants' trust in the internet was low, they were more willing to use and adopt the online accounting system if their trust in the system reliability was high.

2.4. Management and user's satisfaction:

Small firms must remember that the appropriate accounting package is the one that best suit the current needs of the business, and can be most easily adapted to their future needs. Therefore, we should think of the software selection decision as a two-fold process: the first step is to determine which features are the most important; the second step is to select the software that best matches the organization needs. The main features of the selected accounting software package must be able to satisfy the firm current and future needs. The computer reliability, ease of operation, and ease of software are the major determinants of the computer user satisfaction. If the parameters of the accounting software users' satisfaction are known, then users' satisfaction could be maximized and the frustration level might be controlled.

The firm must determine all the problems of the current system before deciding to acquire a new software is .All employees in different departments should have an opportunity to explain their problems with the current system and their expectation of the new accounting system. It might be helpful to take in consideration the opinions of all end users of the accounting software and to ask for their feedback on a regular periodic basis. Needs Analysis Document would be helpful in formalizing this process by writing an firm's current and future needs in a precise way. (Abu-Musa,2005).

The aim of the study of Jadhav and Sonar, (2011) is to examine the evaluation and the selection of a software packages. HKBS is an integration of rule based and case based reasoning techniques which assist decision makers to select the suitable criteria for evaluation of the software components, capture users' requirements of the accounting software components through simple or knowledge driven sequence of forms, and to formulate a problem case. During the testing phase of the study, the testers were asked to select only those criteria (features) which they wish to consider for the evaluation of the software package and specify the user needs of the software package using selected criteria (features). They were also asked to check the results (ranking of the candidate software packages) of the accounting system through changing user's requirements of the software package and it's importance (weight) of the evaluation criteria. During the evaluation phase of the study, the testers evaluated the performance of the HKBS

by completing the usability questionnaire. The questionnaire included a list of (10) questions and a free text space for the comments. The testers answered each question using a seven point-Likert scale type. Finally, the testers found that system effectively helped them in choosing the suitable criteria for evaluation of the software packages, specifying user's needs of the software package, and determining the fit between the accounting software package and user's needs of that package. The testers also found that, the interaction between the system and the user interfaces was pleasant and friendly. All the testers explicitly mentioned that, it is easy to determine and change user's needs of the software package using HKBS. It enhances decision makers to determine the fit between software package and user's needs of that package. The testers also mentioned that the results (ranking of the candidates software packages) produced by the system in the form of percentage case matching (the percentage similarity between user's needs of the software package and the capabilities of each candidate software package) are shown to be impressive.

2.5. Accounting Software

The purpose of the accounting software system is to integrate purchasing, financials, payroll, inventory, order fulfillment and many other elements. The financial functionalities of the software provide the user control, and clarity to efficiently operate growing small and medium firms. For those who have a fair idea about accounting, using the accounting software may help them save time and improve the quality of accounting information.

Accounting is a part of the complete firm management solution. The accounting software system allows the user to see the accounting information from other processes, in its relevant and appropriate context, and without using multiple programs. You can access the customer's details, products purchased, sales details etc..., and all the information related to one single sale transaction can be viewed in one single sale receipt. This may help you to view a larger picture due to the integrated solution. It also help track the payables and receivables which facilities the handling of cash in a better way. The software can be configured to adjust credit limits, past due dates of customers, listing and sorting payables, and print checks.

The accounting software system allows only the authorized users to access the general ledgers, which protect the accounts from being changed or altered. It helps the user to analyze how each particular department or product line is performing by segmenting the accounts into a variety of combinations. The software can also help in creating multiple financial statements, which makes it easier to understand individual performances. The accounting software can perform multi-tasks through managing receivables, inventory, payables, vendors and customer advances.

Accounting software packages become commonplace for many firms for recording the different business transactions, preparing all the financial statements and analyzing the firm's operations. Accounting software systems have freed accountants from the time consuming manual recording. By depending on accounting software, financial transactions are recorded more accurately and quickly at a relatively low cost. In addition, accounting software packages increase the overall operational effectiveness through improving both the quality and quantity of the information needed by management.

Accounting software packages may be classified as: general accounting software and specialized accounting software. The Specialized accounting software are designed especially to suit and fit the requirements and special needs of certain users, such as Government Accounting, Property Management, Fund accounting, Oil and Gas, and Farming (Abu-Musa,2005).

The task of selecting the appropriate software package has become more complex, due to the difficulty in choosing the suitable software package that best fit the business needs and requirement. Many factors make this task difficult, such as the presence of large number of software packages in the market, existence of incompatibilities between various software systems and hardware, lack of experience and technical knowledge to decision makers, and continuous improvement in information technology field.

2.5.1. Accounting software benefits and challenges

There are many benefits and challenges from using accounting software. Accounting software can save money by allowing the individuals to do the accounting tasks personally without hiring accountants or cashiers. It also save time, information can be produced in lesser time, the results required about any issue could be done faster. Moreover, many automated accounting documents can be generated, such as statement of account, receipts, invoices, etc. In addition, automatic processing of data can be done from different ledgers and accounts, and financial reports with different combinations of data can be produced.

Challenges of accounting software can be illustrated by few problems that the user might face when using the accounting software. Examples of these challenges are: computer viruses, power failure, and hackers. Security and proper control, both internal and external, should be well established to prevent computer fraud. Moreover, there should be continuous check for all the input of data, because any mistake in the data input would affect the output negatively. The accounting software should be made to suit the firm's requirements or it won't get the desired results.

By Comparing the benefits and challenges of the accounting software, the benefits are considered more important than its challenges. The accounting software provides the firm total control, improve its productivity and maintain real time business performance visibility. It is an effective tool for small-medium business performance tracking.

2.5.2. Accounting software classification

There are different classifications of accounting software; it can be classified by the size of the business.

2.5.2.1. Accounting Software for Personal Use

This type of private software is for home use. You can get such software through downloading it on your personal computer. It helps you in managing your house, hold budget and finance. The applications included in such software are simple and are formulated to meet all the basic accounting requirements such as, accounting spreadsheet,

budget planner, charts, and accounting, wealth monitor, and automate upgrades, etc.

2.5.2.2. Accounting Software for Small Business

This kind of software is also known as low end accounting software. It is simple and easy accounting software, used by small businesses to fulfill their accounting needs, such as, financial reporting, generating invoices, merging accounts and managing payrolls, e-commerce, etc. Some of the best small business accounting software have amount of applications that are convertible and flexible.

In SMEs, the knowledge and the capability of the accountant is considered essential in recording the transactions and reporting the financial statements of these firms, but selecting an appropriate accounting software package is also considered an important factor too (Arranya,2016). Many studies (e.g. Napaporn and Pailin, 2008; Vanee ,1998) found that there are many factors influence the selection process of accounting software package in the SMEs; such as, user's satisfaction.

2.5.2.3. Accounting Software for Big Business.

Accounting software for big business are also known as high-end accounting software. They are usually used in big corporations, functioning in multiple states or countries. One of the biggest advantages is that, they allow great networking and have (n) number of applications that can be accessed from anywhere. These software systems are very complicated and extremely flexible, it can be used in broad areas, but they are very expensive.

There are other accounting software systems, such as, vertical market software, mid-market accounting software, and hybrid solutions software, etc., that firms can install if it suits its business type.

2.5.3. Evaluating Your Organization's Needs.

Before you begin looking for an accounting software for your firm, you should prioritize your firm's requirements. Some of the key items that you should take in consideration are:

-The Size of Your Organization:The larger the firm (in funding sources, programs, or number of employees) the more likely the need

for powerful and sophisticated accounting software. However, you should avoid overbuying— or else you will end up paying huge annual maintenance fees for a system that you don't yet need. The best option is a software that fits your firm today, and accommodates the growth and change of future.

-The Complexity of the Accounting Requirements: The complex functionality required for nonprofit accounting firms is a primary reason to change accounting systems. Complex issues that a new accounting system should do include the need to track and report on multiple funding sources across different fiscal years, and tracking the performance of multiple departments, programs, and functions.

-The Type, Number, and Frequency of Reports: How much time do you spend on reporting? To whom do you report? (Board of directors, auditors, grant and funding sources, service recipients, donors, national organization, etc.)? How many are the internal reports?

Many nonprofits firms require a great number of reports or need different reporting formats. Many of which are frequently defined through funding sources. The suitable accounting software saves you time and effort, usually featuring easily to-use report, help accountants simplify reporting tasks. If accounting staff should run multiple reports for internal management, they can depend on the accounting software and look for different report form with different options.

-The Key Information and Details: You should decide what type of information as well as the level of details you want to capture and report. Examples are: funding sources, grants, program costs, and restrictions.

- The Future Needs: If you don't want to overbuy and end up with a system that is too complex for your current requirements and needs, you must consider your organization's future accounting needs along with your current needs. For example, do you want to add programs that require new functionality (i.e. increased security, inventory)? Do you want to apply for additional grants funds or?. You should know that purchasing a cheap and limited system that you will outgrow soon, is usually more costly than initially paying more for a system with many features and modules, especially if you know that you need these features for your future growth.

-The Interfacing Systems: You should examine the related functions that you will need to interface with accounting data, such as health care billing, fundraising, student tracking, human resources, inventory, etc.

2.6. Advantages and Disadvantages of Using Computerized Accounting:

• Advantages

- Speed & Accuracy:** Calculations can be done through substantially faster, compared to manual accounting. Repetitive calculations are especially easier in software system. All you have to do is to select the data, then apply the required calculation formula and the software handle the rest. By using the spreadsheets of the software, thousands of entries can be processed in a moment. Unless there are defects in a program, computer never do errors, which provides you a high degree of accuracy in accounting information. As a result, you can save many hours that can be invested in financial analysis.
- Easy Error Correction and Backing up Facility:** By using accounting software, backing up all your data becomes easier. You can maintain a hard copy of all your yearly accounting data in a form of printouts along with a parallel software backup. Another advantage of the software is easy correction of errors, which can be difficult to be done in manual accounting.
- Generation:** Many accounting software have functions and features, such as order-entry and automatic generation of reports and invoices. The employer can create all customer records and add the related applicable attachments to each record. For example, he/she can set up a customer's billing account and then automatically add freight costs and the percentage amount to be charged with each invoice generation.
- Motivates Staff:** Staff members are usually required to do training when the company acquires a new accounting software. This training can motivate them, because they may consider this training can offer them additional knowledge. Usually, the accounting software vendor provide training to the employees and make sure that they are properly trained.

-Easier Auditing: If the employer has accounting software, the undergoing audit process becomes easier. Usually, before the audit process begins, the employer receives a notification from the auditor, including all the documents the employer should submit to the auditor. Examples of such documents: payroll registers, chart of accounts, and tax statements that could be prepared by the accounting software.

-Lessens Theft: Accounting software makes it more difficult for employees to steal money from their employers. For example, if a payroll employee pays himself/herself more without his/her employer's consent, the employer will most likely know because the accounting software save all the transactions done.

• Disadvantages

-Time Invested in Software Training: What could be considered as a disadvantage is the substantial amount of time and money that might be invested in training staff. For persons used to work on manual accounting system, it takes time to switch to software usage system, which sometimes delay accounts processing. For a non-computer workforce, computerized accounting system can be tough. However, the firm needs to invest time and money in training just once.

-Security Risks Involved: If precautions are not taken, such as installation of anti-virus software and securing office network, there is a security risk to lose data due to hacking attacks and spying through internet. It is important, when using accounting software, that adequate security safeguards be put in place.

-Loss of Data or Service: When a business relies on accounting software, any loss of service due to a power interruption or computer outage might cause a work disruption. Work disruption can prevent the input of new data, as well as prevent access to stored data. In addition, if data were not properly backed up, a computer outage would result in loss of financial data.

-Incorrect Information: The information in an accounting system is only as correct as the data put into the system. Since most of the accounting systems require some manual input of data, financial outcomes would be incorrect, unless all input data are reviewed. If there is a tendency to review only the final reports or outcomes of

an accounting system, it may be difficult to discover the faulty information.

- System Configuration:** each business has a unique aspects which may cause difficulties when the firm tries to tailor a generic accounting software package to satisfy its needs. Although customization is available for many programs, it may lead to downtime and potential inaccuracy if it is not done correctly. In addition, as a business grows, there might be a need to change the accounting software packages; this could cause a big disruption, because information should be migrated and new training would be needed for staff.
- Cost:** One of the disadvantages of accounting software is the cost involved. In addition to the initial payment to purchase the software, there is the cost of customization, maintenance, training, and computer hardware. Although time saving may justify the big cost, for some small businesses it may take long years before an accounting software investment pays for itself. (Phatak, 2011)

2.7. Decision making framework for software selection:

- **Requirement definition:** To identify the functional and non-functional requirements of the software. It should be accurate, detailed, and complete because it is used to select the most appropriate software package.
- Preliminary investigation of the availability of software packages:** To investigate the availability of the software packages that might be appropriate candidate, including high level examining of the major functionalities and features supported by the software system package. Helpful resources for preliminary investigation would be web based resources, including professional association catalogues, vendor's web site, and other third party reports. The outcome of this step is a list of available software packages that could be candidate for evaluation.
- Short listing packages:** Candidate software packages that are identified in the second step and that does not provide essential functionalities and features or does not match with the existing operating system hardware, data management software or network should be eliminated in this step. The Criteria that is related to the vendor or the price of the software package may also be used to eliminate some of the candidate software packages. The outcome of this step

is list of candidate software packages to be taken in consideration in the detailed evaluation.

- Establishing criteria for evaluation:** The criteria to be used for the evaluation of the software packages are identified and arranged in hierarchical tree structure form. Each branch in the hierarchy ends up to a well defined and measurable basic attribute. The outcome of this step is a set of criteria arranged in a hierarchical tree structure form.
- Evaluating software packages:** The metrics are defined and weights are assigned to each basic attribute in criteria hierarchy. Then rating is done against each basic criterion in the hierarchy for each software package that is considered for detailed evaluation. After that aggregate score is calculated for each software package.
- Selecting software package:** In this step, we should rank the available alternatives in descending order of the score and then select the best software. Aggregate scores gives only an idea about which software is better than the other; however, the final decision of selecting the best software package, as in other selections, is human dependable. (Jadhav and Sonar, 2011)

2.7. 1 Accounting Software Evaluation:

Software evolution is related to the study and management of the process of making changes to software systems over time (Mens and De- meyer, 2008). The aim of software evolution is characterized by IEEE's definition: "the process of modifying the software system or component after delivery to correct faults, improve performance or other attributes, or adapt to a changed environment" (IEEE Std. 610.12-1990 1991). The purpose of software maintenance or evolution is to make possible significant changes in the software system to ensure the flexibility and reliability of the system (Okwu and Onyeje, 2014). As a big software system continues to develop, the complexity of the system continue in growing, which means that more efficient and effective evolution methods are so needed (Yu and Mishra, 2013).

The Continuous demanding for software change is the main driver for system evolution. Lientz B.P., (1980) summarized **the driving forces of the four maintenance activities as:**

- . **Adaptive maintenance:** to adapt to the changes in the system environment.
- . **Perfective maintenance:** to adapt to the user's emerging needs and requirements.
- . **Corrective maintenance:** to patch system flaws.
- . **Preventive maintenance:** to prevent the expected problems in the future.

Among the four problems mentioned above, the incorporation of the user's emerging needs and requirements is the main problem for software evolution and maintenance. That pertains to the research of Breivold et al., (2012). The ability and capability to efficiently and accurately obtain the users' emerging intentions, and emerging needs and requirements, was a core issue addressed by Breivold et al., (2012).

The importance of the software has been growing rapidly due to the development of different Internet and e-commerce applications. One of the main research areas in software system is related to its evaluation models or methods. The previous traditional approaches to software system evaluation were based on the development process point of view; their major concerns were not much related to user's needs or customer-oriented evaluation of software. Leem and Yoon, (2004) argued that the maturity model and the corresponding evaluation should focus on software users' satisfaction. The authors focused in their study on 18 software companies and their 180 customers located in Korea to prove their suggestions and practical values.

Evolution is inevitable for almost all software systems, and is usually driven by users' continuous demands for improvement and changes. That is why, the evolution of software services may be seen as the evolution of system-user interactions. The ability to efficiently and accurately consider users' increasing requirements is essential in making timely system improvements. The improvements should reflect the rapidly changes in environments. The authors of Xie, et al., (2017) proposed a methodology that uses Conditional Random Fields (CRF) as a tool to provide quantitative exploration of system-user interactions, which usually leads to exploring users' potential requirements

and needs. Through analysing the users' run-time behavioural patterns, experts could make prompt expectations on how users' intentions shift timely propose software system improvements to help determine emerging requirements and needs. The main goal of this research is to speed up software system service evolution with automated tools. The authors used the evolution of an online research library service to evaluate and illustrate the proposed approach.

There are many types of software process evaluation approaches and models; such as, ISO 900-3, SPICE, CMM, PSP, BOOTSTRAP, and Tick IT (Tantara, 2001) and SEPRM (Wang and King, 2000). Among these models, CMM (Paulk et al., 1992, 1993) and SPICE (ISO/IEC TR 15504, 1998a, b) are the two most basic software evaluation models and the most famous. They are implemented to evaluate the capability level of system software with the aim of improving the software development process. (Leem and Yoon, 2004).

Subjectivity is much related to the notion of quality, which does not allow the development of a universally accepted mechanism for software system quality evolution. That is why recent research focuses on seeking for mechanisms to enable producing a software quality models, which can be easily modified to custom user requirements. One of the studies that was interested in this issue is Siavvas et al., (2017). This study introduced QATCH, which is an integrated framework that implements static analysis to benchmark repositories for the purpose of generating software quality models which takes in consideration stakeholders' specifications. Fuzzy multi-criteria decision-making was employed for the purpose of modeling the uncertainty imposed by experts' judgments. Those judgments may be expressed into linguistic values, that makes the model more intuitive. In addition, a robust software system quality model was generated by the system, which was used for the verification for the experiments of QATCH system. This study provided a comprehensive analysis of QATCH, and discussed in details its benefit and validity in the field of software quality by a number of individual experiments.

2.8. Accounting software types:

2.8.1. QuickBooks Premier Edition 2010

QuickBooks is one of the most popular small business accounting tool on our market nowadays. It was published by the finance software giant Intuit. QuickBooks has many editions, which are targeted to different audiences.

The QuickBooks Premier Edition 2010, picked as “PC Magazine's Editors Choice”, is a comprehensive accounting software package. It is full of accounting modules and several payroll-processing options. One of the desirable attributes of the QuickBooks franchise is the ease to use Setup Wizard, which guides the users through the setup process. This package has a reporting module which includes more than 100 standard default reports, it also provides users with the tools to create customized reports.

2.8.2. Peachtree Premium Accounting 2010

The Peachtree franchise of accounting software is a well-known choice among small- and medium-size businesses for its excellent security, payroll features, and its ease of use. The software package contains an easy-to-use interface, which allows users to choose the module that they want to work with. As QuickBooks Premier 2010, Peachtree Premium Accounting 2010 contains an easy-to-use setup wizard, which guides users in the setup phase of the software process.

Peachtree contains a more comprehensive inventory management module than it's alternative “QuickBooks”. Peachtree also has an essential reporting module, with more than 140 default standard reports which may be customized. Moreover, the users can create their own reports to analyse data.

2.8.3. Simply Accounting Pro 2010

Simply Accounting Pro 2010 is a famous small business accounting software package that was published by Sage (the company behind the Peachtree accounting software franchise). Simply accounting is considered a less comprehensive and accounting solution only for small businesses. The package contains an optional service for payroll tax, which provides an efficient method for calculating withholding

taxes from employee paychecks. The software includes a helpful setup wizard that guides the users through the setup step of the software. (Karpathy et al., 2015).

2.9.Determinates of selecting an appropriate accounting software:

The aim of selecting an appropriate accounting software is to match the product's features and functions with the user's needs. Vendor reliability would be also essential. Regardless how good a product is, users still have to depend on the vendor. It is usually recommended to avoid dealing with vendors who have limited resources. Since the primary objective of any financial accounting system is to produce reliable and accurate financial statements on a timely basis, one must be sure that the accounting software being considered could produce the type of financial reports that are required.

First, the firm should conduct a Business Process Review, the most important goal of the business process review is to reach to a set of 'x-rays' that paint an accurate picture of the firm's business strategy, systems processes, and people. The analysis of the results of these tests may then provide a clear picture of the software needs and its adequacy. Then the initial product selection, with the top in mind is software reporting capabilities, pricing, and scalability. In addition, identifying a potential partner is important. The potential partners are responsible, not just for selling the software solution, but also for the implementation and the continuous software support in the future.

After that a "gap/fit Analysis" should be performed, because "One size doesn't fit all". A "gap/fit analysis" shed the light on the functionality of the software in comparison to the requirements of the organization. Based on the research compiled and the "gap/fit analysis" findings, a joint planning between the technology partner and the client can be started, the purpose is to compare those requirements with the functionality in the selected software system.

Then a detailed project plan and an associated scope documents can be prepared in order to set the path for a successful implementation. We must also gain visibility of the dedicated project management

team, who will be responsible for the successful implementation of our software solution.

Customization may then be considered when necessary. After the business process review has been conducted, the outcomes should be analysed, and requirements should be compared against the feature and function sets of contending software solutions. Customization may range from basic addition of specialized data field, to complete code changes to processes.

Before making our final purchase decision, a conference room pilot is essential to ensure that the software solution that was chosen, meets the various business requirements and scenarios encountered within our organization. Which means, to engage the end users and to have them take the solution for a 'test drive'.

Finally, the selection (purchase) of the software, the most important thing in this stage is to keep in mind that we select a solution – not a product. The vendor may sell you the software, set it up, and leave your firm, having a little or no interest in your firm's future. However, a business partner provides a solution because he/she wants to make sure that can get a competitive advantage over other companies. The partner also may provide ongoing support, future upgrades, training, and may continue working with you to address future probable changes in your software.

According to Abu-Musa,(2005), choose a solution that suits your business today and will serve your needs tomorrow.

Adhikari et al., (2004) investigated the relationships among firm's characteristics (degree of internationalization and size), international features of accounting software (multilingual, multicurrency, and multi-reporting) and general selection criteria (flexibility and cost, support and security, and hardware and operating platforms). The authors prepared a list of international features that might be included in accounting software system through using published checklists developed by O'Brien, (1995) and Lebow and Adhikari, (1995), investigating international accounting software systems manuals, and implementing a pilot study on 10 U.S.A. firms with international operations. The authors reported the results of a survey of international U.S.A. firms,

which selected international accounting software systems. The authors found that companies' reported preferences for international features varies depending on the size and the degree of internationalization. Nevertheless, the relationship between firm's characteristics and general selection criteria is insignificant). The implication from these results is that company's characteristics must be a vital consideration in the selection process of international accounting software system.

2.10. Factors should be taken in consideration while choosing an accounting software:

Users must ask vendors some questions regarding software features before deciding which software to purchase. Specifically, the users must ask questions related to risk guarantees, references, updates, customer service, regulatory, training documentation, software manufacturing procedures, price, and legal considerations before taking the decision of purchasing a new software (Delf,1989).

Questions that should be asked by the users before selecting the best accounting system are related to flexibility, ease of use, processing power, and ability to integrate with other software systems. (Wasti,1996).

Some factors should be taken in consideration in accounting software selection decisions, such as: compatibility and integration, features and capabilities, ease of use, ease of customization, and price. Gamblin and Siegel (1997) suggested that the fundamental task (i.e. purpose) of accounting software system is to automate the recording and posting of journal entries. The most important factor in selecting accounting software is whether the software can be customized to meet the requirements and needs of the firm.

Collins,(1999) argued that vendor reliability is important in the selection decision and good users must be sure that the software can produce the ratios and the financial reports needed by the firm.

Frey,(2001), mentioned the factors to be considered in making accounting software selection decisions for non-profit firms. The author provided a list of questions to help the organizations to select the best accounting system to meet their needs.

Mattingly, (2001) provided additional advice for selecting the best accounting software, which is understanding the organizational needs on the front end and then to select the product that best fits those

needs. In addition to this, the user must take in consideration features, cost, and other factors along the way.

Features and functionality are very important in selecting a new software. Specifically, the ability of the user to customize the software system is a very important factor in the software selection decision. Many firms refuse to replace their current software with a new one due to the cost of switching. Switching costs may include the costs of re-training employees, the cost of disruption to the business, and the cost of converting data. (Berlin,2002).

Another advice related to software selection process was provided by Day,(2003). The author investigated the factors that should be considered in making software decisions; he suggested that the most important question is how well the software fits the organization? Car-ey,(2002) reached to similar results.

According to Little,(2006) several questions are important and should be taken in consideration when evaluating, selecting, and implementing the accounting software. Especially, the companies must consider what type of software their competitors are adopting, and whether these competitors had customized their software to maximize their benefits. The author indicated that companies should examine and investigate the software product itself (in terms of how easy it is to be upgraded and how easily it can accommodate growth in the business), as well as the companies must consider their relationship with the vendor (for example, what custom documentation and /or training should be provided with the software).

According to Elikai et. al. (2007), user's perceptions on the factors and software features are very most important to software selection, satisfaction, retention and change. The authors found that the functionality (capabilities) of the software is very important to users, and within this category, flexibility (customization) is considered as the feature of primary importance. Surprisingly, the results revealed that users rated vendor support low in importance. They also identified key areas that are important in software selection, satisfaction, dissatisfaction and change. In this study, the survey instruments were sent to 126 vendors of accounting software.

The purpose of surveying the accounting software vendors was to ascertain their perceptions on the major factors and software features, which they believed to be most important in developing their software packages. The authors then compared these results to the ratings done by the users of the software data ratings. Users rated the factors and features that they considered most important in software selection decisions.

The authors' first area of study was to determine the major factor categories deemed to be the most important to vendors, and then compare vendors' responses to those of users. The results of this study revealed that both vendors and users rated Functionality/Capability as the most important factor category in software selection decisions. While the numerical ranking was the same, the mean for the users was significantly lower than the mean for the vendors with respect to functionality/Capability, which revealed that this category is significantly more important to users than to vendors. The next most important factor for both vendors and users was the cost of the software. The results also revealed that users rated "compatibility with other software and/or systems" significantly higher than vendors, but vendors rated "vendor support" significantly higher than users. Vendors rated their support as the third most important factor category, because they are sure that they invested many resources to provide good vendor support.

However, users were much more concerned with compatibility issues and rated "vendor support" as the least important category. These differences are very important, since vendors create a product to serve customer needs, and they may be investing huge resources in areas that are not as highly valued by users.

Three vendors selected "other" items and rated them highly in importance. The other comments were related to ease of support and other technical support, both of which the authors would have considered as part of the vendor's support category.

2.11. Four Reasons to Consider Accounting Software for Your Small Business

2.11.1 Record Keeping at the Click of a Button

Rather than writing down every business transaction, accounting software system permits you to download activity through the click of

a button. Even if you prefer to type in an activity by hand, doing so will be much faster and easier on the computer, especially that, most accounting programs contains a memory of frequent transactions. This memory recall these transactions with only few keystrokes.

The ease of putting the transaction information in a computerized ledger will save you much time and permit you to focus your efforts on other important issues, such as on attracting new clients.

2.11.2. Easy Tax Preparation

Determining your business' taxes for the season becomes easier with the usage of accounting software. Some accounting software programs are designed to be compatible with other accounting software programs that prepare and e-file your taxes. This means that you have to do very little work to determine your company's taxes. If you hire an accountant to determine and prepare your Company's taxes, he/she will find that printing out the tax reports will be much easier by the presence of the accounting system, as a click of the button. Many basic reports, such as the company's income, are included programmed already in the software prior to your purchase.

2.11.3. View Where the Money Goes

If you are owner of a small business, you should keep a close eye on your firm's cash flow. Accounting software system enables you to divide the transactions into different categories and prepares different reports with few clicks in the mouse. This means that, at any time you can know where and how your firm is spending money. Possibly, this can lead you to reduce overhead or to restructure your business' cash flow in a better way, and you can even get a system that is more productive.

2.11.4. Inexpensive Cost

Nowadays the number of software users is on rise and the competition among the vendors increases. Moreover, the cost of acquiring an accounting software decreased significantly because the vendors are offering different types of software with different prices. This means that the company can invest in acquiring a new software without bearing much cost. In addition, many software programs have warranties, and a year or two of free upgrades usually can be downloaded through the internet.

Finally, maintaining the account books in a good way is important to have proper monitoring for your business performance. For someone who is new in running a small business, it looks very complex task with many details, like expenses, profit, sales, and taxes. Adopting an appropriate accounting software is a good idea, which helps much in doing business in a right way.

2.12. Hypotheses Development

After we discussed and analysed the prior studies that investigated the relationship between accounting software and users' satisfaction, and other studies that focused on the technological development and the need for change. We can conclude that the managers have a very important role in decision making concerning the accounting software selection. Moreover, we can suggest that there is significant association between accounting software and users' satisfaction. The researcher examined this association through distributing questionnaires among a sample of accountants working at accounting firms in Lebanon. **The following are the hypotheses that were tested by the author.**

- H1:** There is a positive relationship between choosing the suitable accounting software and making correct decision by managers.
- H2:** There is a positive relationship between adopting a suitable accounting software and end-users' satisfaction.
- H2-a.** There is a positive relation between adopting a suitable accounting software and time management for work to be done.
- H3:** There is a positive relationship between technological development and the way of selecting a new effective accounting software or updating the current one.
- H3-a.** There is a positive relation between software evaluation and choosing the best one

3. Research Design

3.1 Population and sample of the field study

The field study population is the end users of accounting software in accounting firms in Lebanon, which constitute of 10 firms. Thirty questionnaires were distributed among accountants and managers working in these firms.

There are three main reasons for choosing this sector. First, the extent to which the satisfaction of accountants and managers is associated with suitable accounting software. Second, the extent to which accounting software helps accountants to reduce time of work to be done. Third, the extent to which technological development helps in selecting the best accounting software that best fits organizational needs.

3.2 Research Methodology

The researcher used a questionnaire as a method for collecting data. The questions were designed according to the five points Likert scale standard (from 5: strongly agree to 1: strongly disagree.)

The measurements of the hypothesis could be made at different levels. The questions were designed in the simplest form so that they are clear and easy to be answered.

Sample size

$$n = \frac{z^2 N P (1 - P)}{D^2 \times (N - 1) + z^2 \times P \times (1 - P)}$$

$$= \frac{(1.96)^2 \times 10000 \times 0.5 \times (1 - 0.5)}{(0.05)^2 \times 9999 + (1.96)^2 \times 0.5 \times (1 - 0.5)} = 369.983 = 370$$

Whereas:

n: Sample size

N: The size of the original community.

P: The maximum percentage of available properties to be studied in any community, and the researcher considered it 50%, because this will give the largest possible sample size.

D: accuracy as reflected by the permissible error, and was considered by the researcher 5%

Z: The standard score for Z distribution corresponding to the confidence coefficient chosen by the researcher is: 95% at the degree of freedom = 1, thus the corresponding standard is equal to 1.96.

Therefore, the empirical study was based on a random sample. The sample size (370).

3.3 Measurements

The questionnaire is constituted of questions related to the users' satisfaction, management decision, and technological development. These questions aim to investigate:

1. The relationship between Users' Satisfaction and accounting software.
2. The relationship between accounting software and time reduction for work to be done.
3. The relationship between technological development and choosing the suitable accounting software.

According to this, the study tests the relationships between choosing the suitable accounting software and its end users' satisfaction.

3.4 Testing the Hypotheses

For testing the hypotheses of the study, SPSS software was used; the results are as followed:

Cronbach's (Alpha Coefficient) :

Is a function of the number of items in a test , the average covariance between item item – pairs, and the variance of the total score, it test the reliability .

Validity coefficient : A scale that processes what is measured to measure it equal a square root of Cronbach's Alpha coefficient .

The researcher used the method of calculating stability scale using, Alpha Coefficient for all statements of the study by next table:

No. of statements	Cronbach's Alpha	Validity coefficient
18	0.834	0.913

From the previous table Cronbach's Alpha 0.834 it greater than 0.6 then it is accepted viability. To calculate Cronbach's Alpha if deleted statement as next table :

variables	Cronbach's Alpha if Item Deleted
v1	.785
v2	.808
v3	.799
v4	.797
v5	.784
v4	.802
v5	.799
v8	.787
v9	.784
v10	.781
v11	.802
v12	.784
v13	.783
v14	.784
v15	.782
v14	.782
v15	.783
v18	.807

The summery Cronbach's Alpha coefficient of researcher's study for every variable used the method of calculating stability scale using, Alpha Coefficient for all statements of the study by next table:

Variable	Number of statments	Cronbach's Alpha	Validity coefficient	Total Cronbach's Alpha	معامل الصدق الاستبيان
	3	0.749	0.865	0.834	0.913
	3	0.782	0.884		
	3	0.804	0.897		
	3	0.782	0.884		
	3	0.812	0.901		
	3	0.802	0.896		

From the previous table Cronbach's Alpha for every variable is greater than 0.6 then it is accepted viability .the validity coefficient for every variable is greater than 0.7 then it is accepted .

It means the questionnaire is reliability.

The descriptive statistics:

	Valid	Mean	Std. Deviation
v1	370	3.54	1.418
v2	370	4.13	0.752
v3	370	3.39	1.351
v4	370	3.61	1.298
v5	370	3.46	1.465
v6	370	4.64	0.978
v7	370	4.34	0.965
v8	370	3.69	1.257
v9	370	3.52	1.445
v10	370	3.37	1.473
v11	370	1.61	0.63
v12	370	3.52	1.473
v13	370	3.53	1.432
v14	370	3.53	1.435
v15	370	3.45	1.468
v16	370	3.41	1.431
v17	370	3.43	1.479
v18	370	3.24	0.702

From the previous table the greatest was the statement 6 it was 4.64 and the smallest was the statement 11 it was 1.61 and standard deviation was between 0.63- 1.479

It is small it mean the dispersion is weak.

H1: there is a positive relationship between choosing suitable accounting software and making correct decision by managers.

By using kruskal Wallis

	accounting software
Chi-Square	157.175
df	4
Asymp. Sig.	.000

The previous Table shows the significant 0.00 it mean there is a relationship and by using Spearman's Correlations was 0.485 that there is a low correlation between user choosing suitable accounting software and making correct decision by managers level of significance 0.00.

H1 (there is a positive relation between choosing suitable accounting software and making correct decision by managers).

H2: there is a positive relationship between suitable accounting software and end-users satisfaction.

By using kruskal Wallis

	accounting software
Chi-Square	33.663
df	4
Asymp. Sig.	.000

The previous Table shows the significant 0.00 it mean there is a relationship and By using Spearman's Correlations was 0.28 that there is a low correlation between user satisfactions and accounting software level of significance 0.00 ,

H2 (there is a positive relation between time reduction and accounting software).

H2-a. There's a positive relation between suitable accounting software and time management for work to be done.

By using kruskal Wallis test

	accounting software
Chi-Square	153.225
Df	4
Asymp. Sig.	.000

The previous Table shows the significant 0.00 it mean there is a relationship and By using Spearman's Correlations was 0.385 that there

is a low correlation between suitable accounting software and time management for work to be done level of significance 0.00

H2 (there is a positive relation between time reduction and accounting software).

H3: there is a positive relationship between technological development and the way of selecting a new effective accounting software or updating the current one.

By using kruskal Wallis

	technological development
Chi-Square	159.365
Df	4
Asymp. Sig.	.000

The previous Table shows the significant 0.00 it mean there is a relationship and By using Spearman's Correlations was 0.528 that there is a low correlation between technological development and the way of selecting a new effective accounting software or updating the current one for work to be done level of significance 0.00

H3 (there is a positive relation between technological development and the way of selecting a new effective accounting software or updating the current one).

This means that the independent variable (accounting software) explains the dependent variable (user’s satisfaction). This supports the hypothesis of the study, and then we can conclude that there is a relation between accounting software and users’ satisfaction in accounting firms in Lebanon.

And the independent variable (accounting software) didn’t explain the dependent variable (time reduction).So, hypothesis of the study, which suggested that there is a relation between accounting software and time reduction in accounting firms in Lebanon, is not conducted.

Therefore, the hypothesis of the study, which suggested that there is a relation between technological development and choosing best accounting software in accounting firms in Lebanon, is conducted.

3.5 Summary of Results

The results are summarized as follows:

First, the results of descriptive statistics:

- The results of the descriptive statistics show that the evaluation of the quality of accounting software in accounting firms in Lebanon is high, and this is normal, because of the importance of the availability of such software in the workplace of accounting firms and accounting departments of many firms. This software help the accountants to succeed and achieve their needs.
- The result with respect to time reduction of work to be done, are still of high quality, even though accountants need training to best perform with accounting software. This result can be justified by the willings of the accountants to well perform their work and stay committed to the organization.
- The results with respect to technological development are of high quality, and also its normal, because everything needs development in order to succeed. Technology is very important for accounting firms, one of the ways to facilitate the work of accountants is to enhance them with a suitable accounting software. If the software best fits the organization needs and facilitate the work of the users, will able the users to succeed and perform their tasks in excellent way.

Second, the results of the correlation tests are as follow:

- There is a positive weak correlation between users satisfaction and accounting software, and there is a high correlation between time reduction of accomplishing work and accounting software. Also, there is a high correlation between technological development and best choosing an accounting software.

Third, the results of the regression analysis are as follows:

- The results of the regression analysis revealed that there is a relationship between accounting software and user's satisfaction, and there is a relation between technological development and best

choosing accounting software. This means that the two hypotheses of the study that are suggested the presence of these relationships are met.

- With respect to the relation between time reduction of work to be done and accounting software, the results of the regression analysis revealed that, it is lower than the relation between users' satisfaction and accounting software. But it was noticed that the six variables explains the relationship between accounting software and its end-users' satisfaction in Lebanese accounting firms.

4. Conclusion:

In old days, the financial affairs of a company used to be regulated by a person who kept track of them in books. This form of bookkeeping was very tedious but extremely important to the success of the firm. Nowadays, the creation of the computer and certain software systems have made the process much easier for everyone.

Selecting an effective accounting software can be accomplished by comparing the needs of the firm with what the software can offer. For example, if you pick a software that is similar to the one that your bank uses will make the transfer of financial transactions much easier and smoother. Good accounting software will also help in regulating the taxes of your firm and eliminate many of the problems that taxes may cause.

Selecting the best software for your company may take a lot of time and effort, but the rewards may be great. A smoothly operating system improves, not just accounting functions, but also the efficiency of the whole operations of the organization. Armed with complete, timely, and accurate information, companies can make much better decisions and respond more quickly to changes. Throughout the evaluation and purchasing process of a new software, you will find many resources to help you in your search. If you consider the purchase of a new accounting system as a long-term investment, you will be able to select a software system that has the capabilities you are seeking for, and a software company that will be a long-term partner supporting you in your success.

5. Recommendations

By shedding the light on some of the key areas, where vendors and users differ in their perceptions of important items, the researcher hope to help bridge the gap between user desires and vendor efforts. If vendors know their customers better and focus on the areas that they value, will be able to develop software that better fits users' needs and, in turn, leads to higher users' satisfaction. Training programs and communication campaigns should be designed in such a way that illustrate to stakeholders the benefits and values of accounting software's.

6. Research limitations:

The study was only conducted on information technology departments that are responsible for choosing the accounting software, and on accounting departments in Lebanon. Therefore, the results of this research can't be applied to other departments.

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