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The impact of Technological acceptance model (TAM) outcome on implementing accounting software

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Abstract— *Accounting software installation in Iraq's Kurdistan area will be examined in this study's primary objective. Quantitative methods were used by the researchers to determine the readiness factors for installing accounting software, including (technology readiness, human resource readiness, customer readiness, content readiness, educational readiness, leadership readiness, and cultural readiness). Erbil currently has seven small and medium-sized businesses (SME). SME's 120 administrative staff members were given the survey at random. A total of 104 people from various small and medium-sized businesses in Iraq's Kurdistan area participated in this study. Technology readiness was found to be most important, while human resource readiness came in last in Erbil SME's preparation for implementation of accounting software. There is a problem with this study because the survey questions may not be representative of the entire community of instructors and administrators at SME.*

Keywords*— *Readiness Factors, Implementing accounting software, SME, Erbil

I. INTRODUCTION

A wide range of activities, from health care to agriculture to commerce to military operations to education, have been impacted by advances in information and communication technology (ICT). Teaching and implementing accounting software is an important part of gaining a competitive advantage in today's digital, globalized society. Both individuals and institutions are becoming increasingly knowledge-intensive in order to acquire a considerable advantage in order to compete in today's global economy. ICT improves educational standards; to put it another way, learners who use technological gadgets to implement accounting software have a higher success rate. A more efficient implementation of accounting software and implementation of accounting software environment can be achieved through the development of new technologies in SME (Ajibade, 2018). Technology has played a significant influence in determining educational standards. Since 1998, there has been a rise in the usage of ICT in accounting software implementation. The importance of good connections between people and information cannot be overstated, but simply being connected is not sufficient. In

the future, technology will play an important part in helping individuals achieve their goals. As a result, the possibilities for action are no longer constrained by technology in this environment, which is fluid, responsive, and easily adaptable (Scherer et al. 2019). Employees at all levels will benefit from studying in a research atmosphere at Iraq's Kurdistan region's institutions, resulting in graduates who are prepared for employment, further study, and making a positive contribution to society (Lee et al. 2019).

Employees are taught how to use accounting software in a traditional manner in the classroom, which requires both teacher and learner to be physically present at all times. All around the world, this way of teaching remains the most popular. Traditional teaching methods have been rendered obsolete by internet technology, and many academics believe that the future of education lies in using information and communication technology tools, such as accounting software, to educate Employees. Using computers to view interactive implementing accounting software videos, electronic broad for teaching, photos and videos editing, as well as putting sounds during presentation are commonly regarded as deployment of implementing accounting software system. The use of an interactive whiteboard, altering photos/videos, adding sound to presentations, and viewing instructive videos are all examples of how an accounting software system is being implemented. Computer networks, including wireless and satellite systems, as well as mobile technology like cell phones and laptops, often make this possible. Implementing accounting software is gaining traction in many institutions across the world, and some SME have already begun devoting significant resources and manpower to the cause. Many academics believe that accounting software is the future of higher education. Despite this, researchers and other academics concluded that a long way had to go before the implementation of an accounting software system reached its full potential. If the accounting software system implementation is to be completed on time, there are a number of obstacles to face (Mutahar et al. 2018).

II. LITERATURE REVIEW

Accounting software implementation and technology can go hand in hand. Instructors are compelled to use and understand contemporary technology improvements in the classroom; at the same time, the on-the-ground implementation of these advancements in the classroom will have a direct impact on how these advancements continue to evolve. Technology has a far-reaching impact, not just on SME, but also on the academic community as a whole. A Employee's advantage is that he or she can learn about and use technology tools to conduct research, find information, or read advanced libraries. The use of technology as a teaching tool is highly effective. There is a significant lot of coordination between the implementation of accounting software and the many devices and applications that go along with it. In order to improve this technique and make it more dynamic rather than static, this will play a critical role (Guner & Acarturk, 2020). As described by Kamal et al. (2020), the idea of implementing accounting software can be used to highlight various processes and applications, including the removal of implementing accounting software as well as the use of web-based implementation, virtual implementation, personal computers as well as computer-based coordination efforts. Data innovation and instruction play important roles in changing how accounting software education and implementation are managed in the digital environment, and this is true for the implementation of accounting software as well. In addition, the obligation for implementing accounting software is shifting toward the learner, using media devices like DVDs and CDs, as well as PC reproductions and intelligent whiteboards (Malaquias et al. 2018). Using these devices, the learner is able to learn about accounting software in a more efficient manner. Real progress has been made in accounting education by moving away from teaching and toward the use of accounting software. In reality, we live in a learner-centric society. It was investigated the importance of accounting software in the context of removing training in his research of the essentials for implementing in accounting software.

Technology Acceptance Model

Increasing interest in technology and the beginnings of computerization have led to a rise in the complexity of system coordination. As a result, a new field of study has been developed to minimize the negative effects of possible dismissal of some discoveries. There are many investigations that fail to make clear if something has been acknowledged or not, as Davis shows in his study from 1989. (Alfadda & Mahdi, 2021). A specific level of expertise was added to the Theory of Planned Behavior, with the intention of providing an answer to the question of how to recognize the recognition of specialized goods. For these specialized things, he aims to identify and eliminate the reasons for their removal. A favorable outcome from a financial standpoint is the increased profitability and secure speculation that can be achieved through appropriate modifications. By studying the processes that underlie human sensual experience, Davis developed up a model of the jolt, life form, and reaction (Shukla & Sharma, 2018). For the 'Innovation Acceptance Model', the model developed by Venkatesh and Davis has been enhanced (TAM). The TAM is based on the idea that there are two key factors that influence how an innovation is accepted and

how it is acted upon. The "Demeanor toward utilizing" and the "Behavioral Intention to use" elements are triggered by the "perceived Usefulness" (PU) and the "perceived Ease of Use" (PEOU) (Verma et al. 2018). For example, it has already been established that TAM relies on BI and real-world usage of a framework. In Davis' study, the outside influences were depicted as X1, X2, and X3; later he referred to them as 'plan components'. There is a great deal of interest in this contactless payment theory because it demonstrates the link between framework design and framework use. Because of the lack of immediate reliance, the connection between these two factors is the behavioral goal that is affected by PU and PEOU. Davis asserts that "since configuration highlights fall into the classification of outside factors inside the Fishbein worldview (Vahdat et al. 2021), they are not conjectured to have any immediate impact on mentality or conduct, rather influencing these factors just in a roundabout way through saw handiness and saw simplicity of use" (Taherdoost, 2018). By introducing a new component between the 'State of Mind Toward Using' and the 'Real System Use,' Davis improved his TAM model. The 'Behavioral Intention to Use' (BI) is a combination of Ajzens elements of behaviour and expectation. In 1989, this improved model was made available (Lim, 2018). From the perspective of the framework outline, the major and most significant change between the 1989 and 1996 models is the prohibition of the component of demeanor toward utilization. Venkatesh and Davis also provided instances of outside influences, such as "client preparedness," "client interest in the plan," and the "use process," in their new model (Min et al. 2019). The internals of the TAM can be better studied when dealing with external influences in an open manner. TAM II, a new and improved display, has been developed. TAM II is a new version of TAM, but the TAM as the central model remains unchanged in the meantime.

Technological Readiness

The availability and viability of technology to support the implementation of online accounting software are evaluated using the concept of "technological readiness." As a result, there is a debate of whether a school sector has the necessary technology and software to successfully use online accounting software Online deployment of accounting software has been categorized by Liu & Yang, (2018) into distinct concentrations. A "first generation" online accounting software implementation is shown, where the technology base was initially established and required or utilized only later. Strategy for an online implementing accounting software defines the need and expectations for consumers and teachers, as well as prospective pedagogical techniques, before picking the related technology for the "second generation" software. It was because of this shift in focus on technology's impact or influence that the question arose of whether or not the educational sector has the technological infrastructure required to install an online implementing accounting software (Assaker, 2020). Although it's possible that the technology might be used for both official and unofficial training, CD ROMs were previously used for online implementation of accounting software; however, today's delivery techniques are very reliable, simple to use, and based on either internet or intranet distribution. Customers must be able to entrée material in order for delivery to be effective. Simply said, "access" simply implies that everyone will have the ability to connect to the internet. Despite the fact that Isaac et al. (2018) only mention internet access, many educational institutions make use of intranets. From a customer's home or a small business, access is possible. To access an online accounting system, consumers will need to have all the necessary software installed on their computer before they can log in. "What are the major and necessary consumers' requirements in order to use online implementing accounting software?" and "How should the internet speed be while utilizing online implementing accounting software?" are some of the questions raised. In their study, Pal & Vanijja, (2020) propose that the least technologically demanding techniques of technology deployment be used. As a result, teachers who don't frequently use computers at SME will also be affected by the implementation and use of the lowest possible technical qualifications (Rahimi et al. 2018).

Human Resource Readiness

There are two groups of people involved in online installing accounting software: the learner, who will use the framework, and the group that will be involved in the implementation and maintenance of it. For the online accounting software implementation, both groupings necessitate information, aptitudes, and skills. Concerns about the selection process and implementation are the focus of this section. Employees' fascinating issues in online implementation of accounting software are being explored because they have been demonstrated (Wang et al. 2020). There are two features of human asset preparation are emotional support and ensuring that fundamental pre-imperative abilities exist for accounting software implementation in the new condition. In addition to evaluating whether or not preparation is successful and being completed, HR departments are also responsible for keeping records connected to preparation exercises (Taherdoost, 2018). This is a fundamental aspect of information management (KM). The Human Resources (HR) department routinely monitors information, and knowledge management is frequently an element of accounting software implementation. Data flows through

HR because they are in charge of hiring new employees. They are aware of the abilities of workers and should be kept up to date on the accomplishments of their representatives. "Creation, filing, and sharing of esteemed data, skill, and information inside and between groups of persons and associations with comparable interests and needs" is the definition of knowledge management in this context (Vanduhe et al. 2020). It is possible to use KM successfully to make accounting software more hierarchical if it is used properly. Teachers and customers often know the information, but may have difficulty conveying it to one other. It's known as "implied information." The secret to successfully deploying accounting software is to have a firm grasp of the subject (Chayomchai, 2020). As an example, consumers and teachers may be able to investigate and make the printer operate without a manual, but when asked to explain how it is done, they may have difficulty conveying how to do it and even when the data is shared, another client may have different results. Detailed information can be gleaned from the simplest of statements (Masombuka & Mnkandla, 2018). Implementing accounting software becomes notably authoritative at the point where the implied individual may be converted to clear information and communicated. There was a strong presence of information formation at all levels in Salimi et al. (2020), from the cutting edge to the administration. They depict information generation as a symbiotic relationship between the brain and the body. Having an understanding of the societal views expected to aid in the expansion of accounting software implementation can go a long way toward achieving an aggressive association. Knowledge management (KM) has been transformed from an archive hoarding function to a more prominent role in the formal and informal implementation of accounting software forms within an organization by fostering information sharing. We began by asking: What are the general characteristics of those who will be using the online implementation of accounting software? While individual characteristics are important, for example, it is necessary to recognize what capabilities and mental states are available for implementing accounting software online, this audit found that the role of HR in implementing accounting software online is substantially more extensive than initially thought. Human Resources (HR) needs to be aware of what faculty exist and are needed, regardless of their ability to use online accounting software. In both the execution and appropriation phases, HR is critical. Knowledge management (KM) has a key role to play in this since it can determine what capabilities are available and use this data to prepare for the future. It can aid in the detection of holes. This is a good situation to use accounting software in since employees are more likely to be aware of their own changing demands. The HR department must also be able to foresee the skills and fitness requirements of a project to adopt accounting software online (Sohn & Kwon, 2020).

Customer Readiness

Customers should be the driving force behind online accounting software implementation initiatives (Alasmari & Zhang, 2019). Due to the fact that online implementation of accounting software can take several structures; mixed, teacher-taught and self-guided, These selections will appeal to a diverse range of Employees. Free pick-up exercises may or may not be of interest to customers, depending on how they are set up and what they hope to accomplish with them. Those are the topics that Putra, (2019) categorize as self-improvement concerns. Implementing accounting software preferences and inspiration are examples from Peñarroja et al. (2019) twenty elements of learner traits that he identifies are important to online implementation of accounting software. Innovation is linked to learner abilities, according to Talukder et al. (2020). Implementing accounting software and innovation is influenced by three factors: learner qualities, specialized capacities, and mentalities about using online implementing accounting software. Sophisticated aptitudes, such as those found in Jalil et al. (2019), have been identified as a factor in the online implementation of accounting software. Employees are tested on their knowledge and pre-requisite skills for certain courses. An inquiry into the online implementation of accounting software should include specialized abilities and relevant PC expertise (Fuentes-Moraleda et al. 2020).

Cost Readiness

When making a decision, we need to take into account the pros and negatives of each option, as well as the costs involved. When determining the most cost-effective option, financial, managerial, and operational factors all need to be taken into account (Siyam, 2019). Ronald Coase first proposed the concept of the "Economy of Costs", when he published The Nature of the Firm, a book that examined the origins of corporations (Ajibade, 2018).

To paraphrase, Martins (2003) describes cost management as a discipline of accounting that deals with strategic problems about expenses that are influenced by other factors other than financial data. Consequently, the goal of cost management is to provide the conditions for organizations to make decisions that will ultimately improve their competitiveness (Scherer et al. 2019). Companies need to know their costs if they want to stay in business. Managers must be familiar with the organization's expenses (Lee et al. 2019). That being said, the company must make sure that the product's cost and costs are covered by the sale price and that it generates a profit margin that is acceptable. In the context of a company's production

system, a Cost System is the financial parameterization of that system (Mutahar et al. 2018). Accounting for costs plays a critical role in gathering, processing, and communicating information about how the resources used to produce things or provide services affect a company's outcomes (Guner & Acarturk, 2020). Generally speaking, external financial reports are what Kamal et al. (2020) defined as "cost," which is a sacrifice of resources, spending, and a starting against the prescription in a predetermined countable time period. Cost, according to Malaquias et al. (2018), is the relative expenditure of or service used in the production of other goods or services by the well itself. The accounting of costs is a branch of accounting whose purpose it is to provide information to various levels of management within an organization in order to aid in the functions of determining performance, planning, and controlling operations, as well as making decisions (Alfadda & Mahdi, 2021).

Content Readiness

The estimation of substance status is the primary instrument of any framework, according to Shukla & Sharma, (2018), and online implementing accounting software availability is governed by the assessment of substance status from an instructive perspective. That is, is the substance easily accessible?, Is it extremely well organized?, and so forth. It also has the added benefit of being reusable. Teacher access to eImplementing accounting software content will be assessed, as will their satisfaction with the content. It will also be evaluated to determine whether instructors require training in eImplementing accounting software content development. It is vital to plan ahead of time for eImplementing accounting software preparation, and it should be taken into consideration during the process of implementing accounting software online. It is determined by the model whether any further preparation is required in the enhancement of online implementing accounting software materials in the future. According to the findings of Verma et al. (2018) study, the motivation for the study was to determine the amount of availability of accounting software in Kenyan SMEs, which was conducted in 2014. This was part of a larger strategy to manage the reception and use of accounting software at SME that was implemented across the entire organization. There were two primary goals for the review, which were to: evaluate the level of implementation of accounting software availability by setting up a pattern aggregative file; and prescribe exercises to improve the preparation that encourage viable implementation of accounting software innovations in instructing, implementing accounting software, and conducting research. Within the ADDIE model of instructional design, a number of different methods for gauging e-availability were investigated and compared. Engineers' model for evaluating implementation progress of accounting software gave the review the calculated foundation it needed, as well as the goals and techniques it needed to accomplish those goals.

Leadership Readiness

The investigation identified a wide range of qualities that education leaders need in order to facilitate the integration of ICT into teaching and deploying accounting software. In the following list, the members have selected some of the best attributes of administration. Some of the accompanying ascribes appear to be non-exclusive in character. We propose that these terms be translated in light of their significance for incorporating ICT into accounting software education and implementation. Education leaders must be brave people when dealing with ICT, as was the case at each of the concentration gatherings (Vahdat et al. 2021). Many participants shared examples of what they had planned as a bold person in a school education leadership. It is possible that some of the illustrations show a low level of risk taking by ICT-savvy persons, but many members understood "risk" to include the individual's danger and the potential expense of their incompetence as well as school. In order to demonstrate to the staff how he or she is integrating ICT into their work, a school essential who is a novice at using ICT demonstrated the types of risk-taking strategies that were presented. In certain large schools, the yearly budget implications of delivering ICT were allegedly a major danger to the school group in their entirety. Courageous educational leaders drive an entire school shift around the ICT combo and provide time for teachers to experiment with new methods of instructing and deploying accounting software based on ICT. Innovative and adaptable educational leadership was exemplified, for example, by finding creative ways to manage the expense of expertly installing accounting software. ICT must be incorporated into 21st-century school leadership's specific and bland ascribes, according to Dialog's findings. Members emphasized the need for all educational authorities to support the integration of ICT into accounting software instruction and implementation. Members further emphasized that this assistance is currently a prerequisite that cannot be avoided (Taherdoost, 2018).

Culture Readiness

One of the pillars of adopting change management methods is cultural characteristics that influence behavior. Employees from various cultural backgrounds may shy away from online degrees due to the prevalence of online courses and degree programs in SME. As a result, research on the cultural influences on online education is urgently needed in order to execute effective reform initiatives. A culture is a way of life for a group of people living in a

specific place and time. A person's culture includes their thoughts, actions, and the goods they create. Therefore, culture is a way of life that is based on a shared set of values and beliefs. It is possible that cultural differences may impede the use of ICT's in education, such as language, socio-economic and religious difficulties and technology. As a result, the usability of the majority of online accounting software systems is heavily influenced by the cultural backgrounds of its users (Lim, 2018). Researchers were obliged to identify substantial cultural differences between nations because of their diverse origins. Hofstede identified six cultural features that can be used to identify countries. Specific to Arab cultures is a significant power distance, collectivism rather than individualism, masculinity, and a high tendency for uncertainty avoidance (Min et al. 2019). Arab societies have been proven to be less change-ready than other Western nations, according to research. In the Arab world, change is seen as a process rather than a destination; it is geared toward a specific objective. As a result, authorities tasked with bringing about change are often pro-active in doing so in a way that benefits both themselves and the society at large. As a result, gradual change is better depicted by a zig-zag pattern. Therefore, the primary goal of change here is to keep things stable. Resistance to change, a huge power gap, and a refusal to accept efforts that are not Arab-based were the key factors that contributed to the disparity in change implementation in the Arab world. There are a lot of reasons why Arab communities may be reluctant to contribute and enhance their own performance and reject new ideas because of their unfavorable features. When it comes to figuring out how to disperse accounting software data, powerful separation societies seek specialists on their team, according to Liu & Yang, (2018). Societies with high levels of instability are looking for ways to prepare that reduce their vulnerability when learning new material. It is considered dangerous to deploy accounting software online because of the difficulties that Employees may encounter, such as mechanical or navigational challenges, throughout the implementation process. As a result of their shared enthusiasm for adopting accounting software and their expressed concern for the collective's implementation results, collective societies tend to favor an assembly-style approach to dealing with accounting software implementation. Since aggregate concordance is proved to be a strong collecting point, As a result of their preference for a deductive thinking approach, they favor accounting software that allows for the collective implementation of ideas from broad to narrow standards. Because online accounting software is less participatory when it comes to implementation, these findings may serve as main imperatives in the acceptance of online accounting software in Arab countries. Online implementing accounting software may not be widely accepted until specialists who have the upper hand in the new instructional stage provide the essential establishments, foundation, tenets and instructions and stimulating implementing accounting software situation. An important part of this examination will be Egypt's place as one of the leading Arab nations in innovation and online implementation of accounting software, due to its status as a leading innovator in the Arab world, which can be described by social metrics that are indistinguishable from those used to describe the rest of the Arab region. An important question here is whether or if advanced education partners are available and willing to embrace installing accounting software, given the potential benefits that online accounting software implementation projects could bring to the advanced education framework (Assaker, 2020).

Conceptual Framework

Research Model

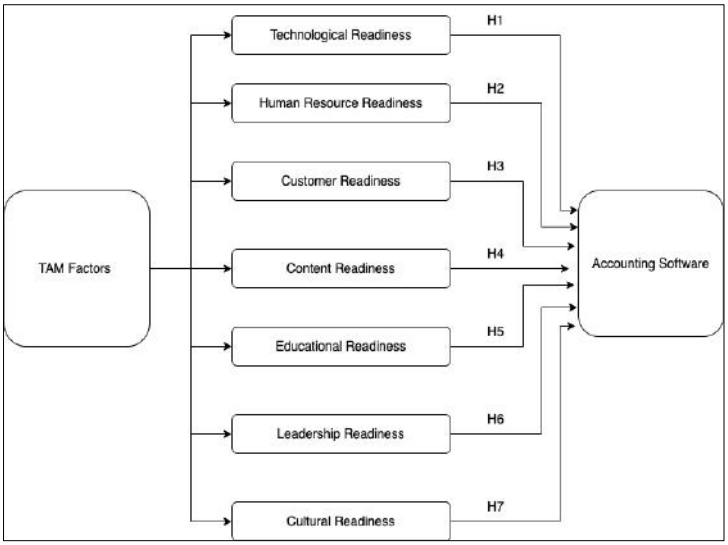

Fig.1- Research Model

Research hypotheses

H1: Technological readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H2: Human resource readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H3: Customer readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H4: Content readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H5: Educational readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H6: Leadership readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

H7: Cultural readiness has a positive and significant influence on implementing accounting software at SME in Erbil.

III. METHODOLOGY

The research was conducted at small businesses in Erbil. When it comes to installing accounting software, researchers used a quantitative study approach to determine the readiness factors (technical, human resource and customers' preparedness), as well as educational, leadership and cultural readiness. Erbil currently has seven small and medium-sized businesses (SME). SME's 120 administrative staff members were given the survey at random. More than 100 small and medium-sized enterprises (SMEs) in the Kurdistan region of Iraq participated in this study. The Likert scale ranges from 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, and 5=strongly agree, with 1=strongly disagree to 5=strongly agree. SPSS was used to analyze all of the collected data to determine the accounting software implementation's readiness factor level.

IV. DATA ANALYSIS

Table 1: Reliability Analysis

Items	Cronbach's Alpha	N of Items
Technological Readiness	.810	9
Human Resource Readiness	.864	8
Customer Readiness	.730	8
Content Readiness	.801	9
Educational Readiness	.783	7
Leadership Readiness	.778	7
Cultural Readiness	.847	6
Implementing Accounting Software	.715	8

In order to measure readiness factors in implementing accounting software, the study used 7 independent variables including (technological readiness, human resource readiness, customer readiness, content readiness, educational readiness, leadership readiness, cultural readiness) and implementing accounting software as dependent factor. The results of reliability analysis showed that as for technological readiness was .810 for nine questions used to examine technological readiness, the result showed the reliability for all nine questions used to examine technological readiness. As for human resource readiness was .864 for eight questions used to examine human resource readiness, the result showed the reliability for all eight questions used to examine human resource readiness. As for customer readiness was .730 for eight questions used to examine customer readiness, the result showed the reliability for all eight questions used to examine customer readiness. As for content readiness was .801 for nine questions used to examine content readiness, the result showed the reliability for all nine questions used to examine content readiness. As for educational readiness was .783 for seven questions used to examine educational readiness, the result showed the reliability for all seven questions used to examine educational readiness. As for leadership readiness was .778 for seven questions used to examine leadership readiness, the result showed the

reliability for all seven questions used to examine leadership readiness. As for cultural readiness was .847 for six questions used to examine cultural readiness, the result showed the reliability for all six questions used to examine cultural readiness, and finally as for implementing accounting software as dependent factor was .715 for eight questions used to examine implementing accounting software as dependent factor, the result showed the reliability for all eight questions used to examine implementing accounting software as dependent factor.

Table 2: Correlation Analysis

Correlations		
Items	Pearson Correlation	Implementing accounting software
Technological Readiness	Pearson Correlation	801**
	Sig. (2-tailed)	.000
	N	104
Human Resource Readiness	Pearson Correlation	.712**
	Sig. (2-tailed)	.000
	N	104
Customers Readiness	Pearson Correlation	.791**
	Sig. (2-tailed)	.000
	N	104
Content Readiness	Pearson Correlation	.781**
	Sig. (2-tailed)	.000
	N	104
Educational Readiness	Pearson Correlation	.803**
	Sig. (2-tailed)	.000
	N	104
Leadership Readiness	Pearson Correlation	.739**
	Sig. (2-tailed)	.000
	N	104
Cultural Readiness	Pearson Correlation	.772**
	Sig. (2-tailed)	.000
	N	104
**. Correlation is significant at the 0.01 level (2-tailed).		

The study intended to measure the correlation between seven independent variables and a dependent variable. As for the correlation between technological readiness and implementing accounting software, was showed 801**, this demonstrated a strong and positive correlation between technological readiness and implementing accounting software. As for the correlation between Human resource readiness and implementing accounting software, was showed 712**, this demonstrated a strong and positive correlation between Human resource readiness and implementing accounting software. As for the correlation between Customers readiness and implementing accounting software, was showed 791**, this demonstrated a strong and positive correlation between Customers readiness and implementing accounting software. As for the correlation between content readiness and implementing accounting software, was showed 781**, this demonstrated a strong and positive correlation between content readiness and implementing accounting software. As for the correlation between educational readiness and implementing accounting software, was showed 803**, this demonstrated a strong and positive correlation between educational readiness and implementing accounting software. As for the correlation between leadership readiness and implementing accounting software, was showed 739**, this demonstrated a strong and positive correlation between leadership

readiness and implementing accounting software. As for the correlation between cultural readiness and implementing accounting software, was showed 772**, this demonstrated a strong and positive correlation between cultural readiness and implementing accounting software.

Table 3: Multiple Regression Analysis

Independent variable	Coefficients	t-value	P-value
Technological readiness	.717	41.902	.000
Human resource readiness	.713	19.921	.000
customer readiness	.756	29.882	.000
Content readiness	.618	31.003	.000
Educational readiness	.729	29.544	.000
Leadership readiness	.633	19.091	.000
Cultural readiness	.728	22.331	.000
R2	.729		
F value	191.236		.000

Dependent Variable: Implementing accounting software

In order to determine the association between each independent variable and each dependent variable, the multiple regression analysis was used. Researchers attempted to establish a link between the factors of interest (seven independent variables) and the dependent variable (implementation of accounting software) in this section. As can be seen in Table 3, the outcome of the first hypotheses shows that the technical preparedness component has a considerable impact on the outcome. Accounting software implementation (the value Beta =.717, p.001, and the researchers came to the conclusion that technological preparedness is ready to implement accounting software in education sectors in accordance with this). The first research hypothesis was supported, and the second hypotheses revealed that the human resource readiness component was substantially associated with success. Accounting software implementation (the value Beta =.713, p.001, and as a result, the researchers came to the conclusion that human resource preparedness is ready to adopt and use accounting software within education sectors in accordance with the findings). The second research hypothesis was supported, and the results of the third hypotheses revealed that the consumers' preparedness factor was strongly predicted. Accounting software implementation (the value Beta =.756, p.001, and as a result, the researchers came to the conclusion that customers' preparedness is ready to implement accounting software in education sectors in accordance with the findings. The third study hypothesis was supported, and the results of the fourth hypotheses showed that the content preparation factor was substantially associated with the outcome. As a result, the researchers came to the conclusion that content readiness is ready to implement implementing accounting software in education sectors in accordance with the fourth research hypothesis supported, and as a result of the fifth hypotheses, educational readiness factor has significantly predicted implementing accounting software in education sectors, as a result of the fourth research hypothesis supported Implementing accounting software (the value Beta =..729, p.001, therefore the researchers came to the conclusion that educational readiness is ready to implement implementing accounting software in education sectors in accordance with the fifth research hypothesis supported, the result of the sixth hypotheses, leadership readiness factor has significantly predicted the implementation of accounting software in education sectors Implementing accounting software (the value Beta =.633, p.001, therefore the researchers came to the conclusion that leadership readiness is ready to implement implementing accounting software in education sectors in accordance with the sixth research hypothesis supported, and the result of the seventh hypotheses, cultural readiness factor has significantly predicted the implementation of accounting software in education sectors. As a result, the researchers came to the conclusion that cultural preparedness is ready to implement implementing accounting software in education sectors, which was supported by the seventh study hypothesis. Implementing accounting software (the value Beta =.728, p.001)

V. DISCUSSIONS

This segment discusses together the findings and analyses based on the study objective and purpose in order to interpret the results of research hypotheses. It also includes a discussion of the research methodology. In-depth discussion on the concept of adopting accounting software,

its features and qualities, as well as the benefits and drawbacks, was possible for the researchers to conduct. All of the obstacles to using accounting software have been identified, and within each category of obstacle, there are a variety of crucial elements to take into mind. There have been numerous studies that have identified important barriers to the adoption of accounting software systems, which might cause the system to fail throughout the implementation process, either negatively or positively impacting the customers' achievement (Isaac et al. 2018). A key hurdle to deploying accounting software, according to the findings of this study, is factors' readiness to do so. The research is looking for not only the readiness aspects for installing accounting software, but also whether or if the benefits of using accounting software are worth the investment in time and money. One of the most significant advantages of deploying accounting software in small and medium-sized enterprises is that it creates a pathway to a graduate degree. One of the most important considerations for small and medium-sized enterprises (SMEs) is to take into account all of the readiness elements that influence the implementation of accounting software. There are many different viewpoints and points of view on the readiness aspects and efficacy of accounting software when it comes to applying it in educational sectors. Information on whether or not education sectors are ready for accounting software implementation is critical for making additional decisions on the implementation of accounting software (Pal & Vanijja, 2020). Because it serves to remind scholars and education practitioners of the importance of preparation elements for using accounting software, which has become a key instructional form in the education area, this research is of particular significance. As a result of this study, it was discovered that the technology readiness factor, which was ready to deploy accounting software in SME in Erbil, had the highest value, while human resource readiness component had the lowest value.

VI. CONCLUSIONS

According to the research, the preparedness variables for deploying accounting software in the Kurdistan area of Iraq need to be investigated. Customer education is now being delivered on the Internet in many developing countries by means of accounting software tools. As the world's population continues to rise, numerous developing nations' education sectors are attempting to facilitate complex web sites by giving various features that allow them to work in a more efficient manner in order to assist clients. The findings revealed that the highest value was assigned to the technology readiness component, which was ready to install accounting software in SME in Erbil; on the other hand, the lowest value was assigned to the human resource readiness factor. When it comes to its utility and convenience of use, the consumer segment of an online education system appreciates the advantages offered by the new procedure. The discovery is crucial for small and medium-sized enterprises (SMEs) in developing countries who wish to begin integrating accounting software with the goal of improving and expanding access to high-quality services.

VII. FUTURE STUDY AND LIMITATIONS

The survey questions may not necessarily generalize to a larger population of teachers and administrative staffs in small and medium-sized enterprises (SMEs), and the research question does not provide enough information to demonstrate a clear association between readiness factors and the implementation of accounting software, among other limitations. As a result, it is advised that follow-up studies be undertaken with a bigger sample size and a greater diversity of sample groups included in the population in order to broaden and validate the findings of the current study.

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