

## **Determining Factors on Applicability of the Computerized Accounting System in Financial Institutions in Sri Lanka**

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### **Abstract:**

This research aimed to measure the determining factors on applicability of the Computerized Accounting System (CAS) and to examine the relationship among the factors influencing of CAS in the Financial Institutions in Sri Lanka. By using multiple regression analysis, authors found that there is a positive impact with positive statistical significance of human resource and infrastructure as independent factors on the dependent variable, there is a negative impact of the cost on the application of the CAS and there is no statistically significant impact of administrative performance on the applicability of the CAS to Financial Institutions in Sri Lanka.

**Keywords:** Computerized Accounting System (CAS), and Financial Institutions