

COMPARATIVE ANALYSIS OF FRESHER AND EXPERIENCED USER'S ATTITUDE TOWARDS WINGS SOFTWARE IN KANDEE FACTORY

Submitted in partial fulfilment of the requirements for the award of

MASTER OF BUSINESS ADMINISTRATION

By

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**DEPARTMENT OF BUSINESS ADMINISTRATION SCHOOL OF
MANAGEMENT STUDIES**

SATHYABAMA

**INSTITUTE OF SCIENCE AND TECHNOLOGY
(DEEMED TO BE UNIVERSITY)**

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SATHYABAMA

**INSTITUTE OF SCIENCE AND TECHNOLOGY
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SCHOOL OF MANAGEMENT STUDIES

BONAFIDE CERTIFICATE

This is to certify that this Project Report is the Bonafide work of **PRIYADHARSHINI R (42410117)** who carried out the Project Training “**COMPARATIVE ANALYSIS OF FRESHER AND EXPERIENCED USER’S ATTITUDE TOWARDS WINGS SOFTWARE IN KANDEE FACTORY**” under my supervision from October 2023 to December 2023.

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To,

20th October ,2023

Priyadharshini. R,

10/4, New Subramaniya Swamy Kovil Street,

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To whom so ever it may concern

Subject: Completion Letter for Internship

We are pleased to issue this letter to confirm the successful completion of internship program of **R. Priyadharshini(MBA - HR and Systems)** of **Sathyabama Institution of Science and Technology** at Kandeefactory. We commend your dedication and the contributions you made during your time with our organization.

Your internship program commenced on **04/09/2023** and concluded on **20/10/2023**. During this period, you actively participated in **MIS department** of our company, and your performance was exemplary.

Once again, congratulations on your successful completion of the internship program.

We wish you the very best in all your future endeavours.

Sincerely,

Mahesh J Dharam
Managing Director

TJ Dharam Global Foods Private Limited
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Kottivakkam, Chennai - 600 041.

DECLARATION

I **R.PRIYADHARSHINI (42410117)** hereby declare that the Project Report entitled “**Comparative analysis of fresher and experienced user’s attitude towards wings software in kandee factory**” done by me under the guidance of **Dr. Dhivya Sathish MBA., M.phil., Ph.D.,** at **Kandee factory** is submitted in partial fulfilment of the requirements for the award of Master of Business Administration degree.

DATE:

PLACE: CHENNAI

R.PRIYADHARSHINI

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ABSTRACT

Wings Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. It may depends on virtual thinking. Depending on the purpose, the software can manage budgets, perform accounting tasks for multiple currencies, perform payroll and customer relationship management, and prepare financial reporting. The objective of this project is to conduct a comparative examination of novice and experienced users of the Wings accounting software at the Kandee factory. Planning and decision-making by management rely heavily on accounting software. By adopting Wings software, the company arrives at excellent decision-making and thereby leads the market.

The primary goal is to identify and assess user attitudes towards Wings accounting software based on the following factors: satisfaction, perceived efficiency, perceived effectiveness, perceived ease of use, perceived utility, user engagement, learning curve of the software, user recommendations, challenges encountered, user loyalty, perceived effectiveness of user training, perceived support, user confidence and expectations.

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CHAPTER 1

INTRODUCTION

1.1 INTRODUCTION:

Wings Accounting software has helped businesses worldwide with valuable solution. It is designed to help you keep your finger on the pulse of your business at every moment of every day. Wings is a suite of software products which can help you automate some or aspects of your business to create a seamless setup that is ever alert and vigilant. Wings is comprehensive, it has wide scope and an easy user interface. It can become productive, humming with efficiency, within a few quick days across your enterprise. Built on current generation technology, Wings gets you the benefits of modern technology in many ways. Robust system where size and location do not matter. Wings software offers great value to users Automatic consolidation of data from across all remote branches and locations. There is no need any more to manually copy and consolidate data from branches, Automatic company-wide reports and analysis, software and systems to be managed and implemented only at central server-very huge reduction in maintenance costs and efforts, no management of systems or database at remote locations-either for operations or for synchronization.

FEATURES OF WINGS SOFTWARE:

GENERAL LEDGER:

Provides a comprehensive overview of financial transactions within the organization, facilitating the creation of financial statements like balance sheets and income statements.

ACCOUNTS PAYABLE (AP):

Manages money owed by the company to suppliers, vendors, or creditors. It tracks and organizes invoices, payments, and outstanding balances.

ACCOUNTS RECEIVABLE (AR):

Manages money owed to the company by customers or clients. Tracks invoices, payments and outstanding balances.

INVOICING:

Enables the creation and management of invoices for goods or services provided to clients, including customization options for invoice templates.

FINANCIAL REPORTING:

Generates various financial reports such as profit and loss statements, cash flow statements, balance sheets and other customizable reports essential for decision-making and compliance purposes.

INVENTORY MANAGEMENT:

Tracks and manages inventory levels, purchase orders, sales orders, and stock movements to optimize inventory control and avoid stock outs or overstocking.

PAYROLL PROCESSING:

Automates payroll calculations, tax deductions and other related tasks to streamline the payroll process for employees.

TAX MANAGEMENT:

Helps in tax computation, managing tax liabilities and generating tax reports to ensure compliance with tax regulations.

BUDGETING:

Assists in creating, managing and tracking budgets for different departments or projects within the organization.

MULTI-CURRENCY SUPPORT:

Allows transactions and reporting in multiple currencies for businesses dealing with international clients or vendors.

CUSTOMIZATION:

Often provides customizable features and settings to tailor the software to suit specific business needs.

SECURITY:

Implements measures to ensure data security, access control, and privacy compliance to protect sensitive financial information.

ADVANTAGES OF WINGS SOFTWARE**SAVES TIME:**

Like any new software system, there is an investment of time upfront to set up your accounting software. Still, once you do, it will save you hours of work each week by handling time-consuming manual bookkeeping and accounting processes work hours each week by automatically handling time-consuming manual bookkeeping and accounting processes. For example, you won't need to download CSV files from your credit card or bank accounts and manually enter data on your spreadsheet to review your transactions: Accounting software automatically pulls all the data for you.

GENERATES KEY FINANCIAL REPORTS:

No more waiting while your administrative assistant puts together your monthly reports: Accounting software platforms have built-in reports that are automatically updated. With the click of a button, you can download your P&L Statement (or Income Statement), Balance Sheet, and Cash Flow Statement, showing key insights like income and

expenses for the month, quarter, or year. If you have more specific reporting needs, you can usually customize reports by filtering the data or adding extra detail and save these reports to run again in the future.

SYNC ALL FINANCIAL DATA:

If your data is stored across multiple platforms like bank accounts, credit card accounts, and payroll services. It can take hours of going back and forth between the platforms to collect the data you need. Accounting software will sync the data from all your online accounting tools via API, so you don't need to download financial information from each individual source and spend time on data entry to put together a complete financial record.

DATA ACCURACY:

With accounting software, you don't have to manually update multiple cells in multiple sheets if you make a change to your records. Instead, your financial statements and reports will be automatically updated to reflect any changes you make, helping you keep your data free of errors.

PROFESSIONAL FINANCIAL STATEMENTS

Once you start getting external requests for financial statements, it's important to present documents that look professional. Particularly when you're dealing with potential investors, the financial statements you share need to be accurate, properly formatted, and delivered on time. If they aren't, they give a negative impression of the state of your finances and you could lose out on deals. Accounting software produces financial statements in standardized formats that are ready to download and share when requests come through.

SIMPLIFIED PAYROLL:

While you'll likely need a specialized payroll system at some point, many small businesses use accounting software to handle their payroll while their business is still growing. With accounting software, you can automate payments to employees, calculate healthcare and insurance contributions, and get accurate payroll tax information.

DETAILED INSIGHTS:

If your chart of accounts is set up properly, you can use accounting software to track your transactions by departments, projects, locations, or classes. This gives you a clear picture of what your income is attributable to and your areas of expense, helping you generate more specific reports and make strategic decisions.

STREAMLINED TAX FILLING:

Having standardized financial statements and accurate, categorized data makes it easier for your tax accountant to file your return and calculate available tax credits. Some accounting programs also have specific tax reports (for example, for sales tax and payroll tax) built in.

REAL TIME DATA:

Wiping out the need for stressful spreadsheets of data and a large storage space that holds data that is no longer useful, ERPs generate real-time data. This enables managers and organizations to take proactive approaches to business problems. Analyzing business processes thoroughly before getting your hands wet is a good approach to using ERP systems.

REDUCES INVENTORY ERRORS:

Some accounting software platforms include basic inventory management tools that automatically update to show the number of each product you have on hand, what's been sold, and when you need to restock. Accounting software is an easy way to get accurate, real-time information on your stock levels instead of relying on error-prone manual data entry.

FLEXIBILITY:

The need to integrate to multiple systems comes with a lot of drawbacks. The ability to store data on Cloud provides 24/7 access to data as well as increased security. ERP software provides solutions based on the size of the business, role and the market conditions.

AUTOMATION:

A more cost-effective way of running a business, is automating processes than employing thousands of employees to do a repetitive task. This leads to more efficiency in calculations and predictions. Since, almost all of the jobs are revolving around automation, ERP systems allows you to produce faster, reliable and fault-free information.

1.2 OBJECT OF THE STUDY

PRIMARY OBJECTIVE:

- The comparative study of novice and experienced user's attitude towards wings software in Kandee factory.

SECONDARY OBJECTIVE:

- To analyze the perception of wings accounting software with respect to fresher and experienced users working in Kandee factory based on software factors.
- To assess the software factors "all factors" and the attitude towards the software among the fresher and experienced employees of the organization.
- To identify if there is any significant difference in user's experience in usage of wings accounting software
- To provide suggestions on how the software can be improvised for fresher users and enabling ease of software use for them.

1.3 NEED FOR STUDY:

- To examine the issues with the Wings Accounting program that both novice and seasoned users encounter.
- To explore how satisfied they are with the wings software and how it has made managing tasks easier for them.
- To examine the degree of wings software satisfaction and the ways in which it has simplified their work in managing activities.

1.4 SCOPE OF THE STUDY:

- Wings software Studying and suggestions on adding new features to the company's existing software will help employees accomplish tasks more easily.
- Difficulties with the Wings software and solutions to the problems encountered by experienced and novice users.

CHAPTER 2

REVIEW OF LITERATURE

2.1 REVIEW OF LITERATURE:

The use of Accounting Information Systems (AIS) by Small and Medium Sized Enterprises (SMEs) in Spain and variables like financial profitability, economic returns, and productivity were the subjects of a 2011 study by Urqua Grande, Pérez Estébanez, and Muoz Colomina. ANOVA analysis is used in the research to survey small and medium-sized businesses to determine how accounting software has evolved. According to the study's findings, there is a strong correlation between small and medium-sized businesses and accounting system software when it comes to performance metrics and productivity indicators for businesses.

Ali, Omar, and Bakar (2016) looked at how the **Accounting Information System (AIS)** affected organizational performance as well as how organizational culture affected the link between AIS success characteristics and performance in the Jordanian banking sector. Data quality, system quality, information quality, and service quality are the variables used in the study. With the aid of the PLS SEM approach, data is gathered using organized questionnaire surveys for analysis. The study's conclusion found that service quality, information quality, and system quality are success factors that aid organizations in improving performance. The study also found that organizational culture aids in improving information quality, data quality, and system quality, and that accounting information software would be very beneficial.

In their 2005 study, Ismail and King measured how well accounting information systems (AIS) requirements and AIS capacity aligned and then looked at whether this AIS alignment was related to business performance. The analysis is conducted utilizing a postal survey on 19 characteristics of accounting information and additional data obtained from small and medium-sized businesses using principal component analysis. The analysis's findings highlight the significance of AIS alignment, a deeper

grasp of the current standards for accounting information, and the use of IT as the primary mechanism for information processing.

According to Sharkasi (2011), an accounting system is a process for gathering and promptly delivering correct financial data for use in economic decision-making. Accounting systems enable stakeholders get the true picture of business initiatives by integrating and streamlining all business activities in a cost-effective manner.

Mithas, Krishnan, & Fornell, 2013) investigated the impact of accounting information systems on the appraisal of two business-unit managers' performance. (Giminez, Vander Vaart, & Pieter van Donk, 2012) and also looked at how the performance of the various business units is affected by the measures that depend on either financial or non-financial categories. The study's conclusion is that the financial category shows performance differences.

In order to increase the effectiveness of accounting information systems in Jordanian industrial companies, Hamzah Mohammad A. Al_Qudah and Siti Norwahida Binti Shukeri conducted a study on the subject. The general managers, finance managers and directors of the company who responded to the 118 questions were gathered using the study-related variable and analyzed using SPSS. Based on the correlation and corrective analysis, the complete analysis was carried out. According to the study's findings, internal controls and data quality have a substantial impact on how effective AIS has become in Jordanian industrial enterprises. The study also included some recommendations for improving organizational performance.

Software is a group of codes with different organized commands that are packed together (ready-made) and run by hardware in the form of a computer to assist in the completion of a task (Shinugi, 2017). The quality of the Accounting Information System, which affects the accounting information generated, is determined by a number

of elements, one of which is the use of software. The software being discussed here is Accounting Package Software, which is used to assist with accounting tasks so that accurate financial information can be produced more quickly and affordably than with manual techniques. Accounting package software can be acquired by businesses in a variety of ways, including by purchasing packaged software (ready-made), creating the software yourself, and more.

The ability to use a computer and the capacity to complete the accounting cycle are the two factors that determine an accounting package software operator's competency (Ngafifah, 2017). A person won't be able to run software if they can't operate a computer. Operators must not only know how to use accounting software, but also be able to maintain it so that answers to any errors or other issues that may arise in the software may be found.

An accounting information system's performance is influenced by factors like user participation in system development, user ability, management support, and education and training programs for the system's users, **which will have an impact on the accounting information generated (Sya, 2019).**

The operational reports and financial reports that an accounting information system generates must be of high quality in order to be useful to users who require them. Quality financial reporting must adhere to standards including relevance, accurate portrayal, comparability, and understandability, per sak emkm 3.3 (sakemkm, 2016).

The goal of Ismail, et al. (2009) is to demonstrate how non-manufacturing SMEs in Malaysia use computerized accounting information systems (AIS). They discover that these companies barely use AIS. While some organizations use AIS, the majority of small businesses struggle to comprehend the significance of accounting information.

To determine the extent to which the creation and installation of AIS occurs in small and medium-sized businesses, Grande et al. (2011) conducted a survey among these businesses. They discover that SMEs who utilize AIS for bank and financial management and assess better performance have a positive relationship with one another.

It is well known that the primary goal of a firm is to maximize profit, either through improvements in organizational productivity or through obtaining rapid expansion of market dominance. Businesses must adapt to environmental changes, particularly the information technology revolution, in order to attain this goal. Information technology is a must in many firms today. Without utilizing this technological innovation in some way, it is difficult to obtain a competitive edge and thrive. According to studies (**Marriot and Marriot, 2000; Riemen Schneider and Mykytyn Jr, 2000; and Ismail, 2007**), the accounting information system is the one that is used the most frequently, particularly for financial reporting.

A system that processes data and transactions to give users the information they need to plan, manage, and run their enterprises is referred to as an accounting information system by **Romney and Steinbart (2000)**. Here, accounting information systems are seen as a system that aids management in planning and directing operations by supplying accurate and up-to-date data for making decisions. It implies that the objectives of accounting information system operations are not restricted to the generation of financial reports. This conventional viewpoint is just one aspect of its role. It is advisable to use an accounting information system to plan and oversee business operations. It might also serve as a method of control similar to budgeting. To fully enjoy the system's advantages, full system adoption is therefore necessary. Three key areas are the emphasis of employing accounting information in business decision-making processes. First, they contain study on the value of accounting data in the company decision-making process. Additionally, authors looked into users of financial information and the propensity for using accounting data in the decision-making process. Eventually, studies looked on the type, quality, and availability of accounting data for

making decisions as well as the role of accountants in supplying that data. **In his research, Metre (2006) came to the conclusion that accounting information is most frequently used by middle management, followed by upper management, and least frequently by lower management.**

The rise of creative accounting and the manipulation of accounting data to provide useful information for stakeholders have necessitated internal and external audit, as Silviu-Virgil (2014) elaborates. He emphasizes the need for accurate accounting information without underestimating its importance in the decision-making process. The author asserts that because management is responsible for providing accurate information, "the management team capitalizes the information in the decision-making process, forced to take the best decisions in the shortest amount of time, based on information known to be precise, provided by the accounting system."

Bebeșelea (2014) also provides a comprehensive list and description of the users of accounting data in company decision-making. Investors, bank creditors, trade partners (customers and suppliers), social partners (employees), public power (government), and other external users (stock analysts) are among the users of accounting information. The author highlights that "managers are the main category of users of financial information" on the other hand. The unpublished reports essentially satisfy their informational needs. Generally speaking, these reports are created using data from both financial accounting and managerial accounting.

Research by Purwati, et al. (2014) offers early data regarding the impact of accounting information content on small and medium-sized businesses when making business choices, notably investment in Indonesia. The usage of accounting information has a statistically significant impact on performance outcomes and effort, according to the test results of the regression. Numerous accounting data from financial statements and the accounting system were listed by the authors. The study's findings also revealed that the respondents said they would base their decisions on loans or investments on the data they learned from the financial statements. Simply

being able to articulate the entire financial state of the company. A component of the Management Information System (MIS) the accounting information system. According to the American Institute of Certified Accountants' (AICPA) Statement of Basic Accounting Theory, which was first released in 1966, "Accounting actually is an information system; to be more precise, accounting is the application of general theories of information in the area of effective economic activity and comprises a significant portion of the information that is presented in the quantitative form." **According to this claim (Grande et al., 2010), accounting is a component of an economic entity's general information system. Therefore, AIS might be defined as systems used to record a company's financial transactions.** These systems blend accounting principles, controls, and processes with information technology.

Bocholt (1999) defined AIS as systems that carry out data collection, processing, categorization, and reporting financial event functions with the aim of delivering pertinent information for score maintaining, attention directing, and decision-making.

AIS, according to Nicolau (2000) are a computer-based system that improves cooperation inside the company and boosts control. Various activities with distinct quality components are being undertaken by management. Additionally, non-financial information is needed, such as statistics on production, production quality, etc. But the quality of the data produced by AIS is crucial for management.

According to Kim (1989), the users' impression of the information's quality determines how well AIS is used. The dependability, reporting style, timeliness, and decision-relevantness of the information all affect its quality. The perception of the information supplied by the system by decision-makers as being valuable in meeting informational requirements for operational procedures, managerial reporting, budgeting, and control within the organization is another factor influencing the effectiveness of an AIS.

The effectiveness of the output information must satisfy the users in order for AIS to be effective (**Cameron, 1986; Lewin & Minton, 1986; Quinn & Rohrbaugh, 1983; Delone & Mclean, 1992; Kim, 1989**). According to Zimmerman (1995), AIS are crucial organizational processes required for decision management and control efficacy in organizations.

Accounting systems, according to Otley (1980), are a crucial component of organizational life and must be assessed in the context of their broader managerial, organizational, and environmental contexts. As a result, the effectiveness of AIS depends on both the intended uses of such systems as well as the organizational contingency factors. The information produced by AIS is deemed to be effective when it meets the needs of a large number of system users. Information with the essential ability to influence decision-making should be consistently provided via effective mechanisms.

Ball and Brown (1968) offered some data about the response of the stock market to earnings releases. Based on their research, they concluded that accounting data may be a useful tool for investors in predicting expected values and risks associated with security returns, and the findings indicated that earnings were value relevant. In 1967, Benson studied publicly available corporate accounting data and stock prices and asserted that investors used these data to assess their expectations of the firms. Additionally, he contends that changes in investor expectations brought on by disclosed accounting data have to be reflected in the stock market price of companies

A creative and ambitious laboratory experiment was conducted by Pankoff and Virgil in 1970 to determine the value of accounting and other information to professional security analysts who took part as test subjects in the laboratory stock market. "The extent to which information facilitates decision making" is the definition of information's usefulness. They provided five approaches to evaluate the utility of an information item based on this definition. They are the subject's desire for the item, how much the item influences the subject's forecast, how much the item

contributes to accurate forecasts, how much the item contributes to accurate decisions, and how much the item affects the subject's decisions.

Information is defined as data or facts that have been processed in a meaningful way, according to Considine, Parkes, Olesen, Speer, and Lee (2010). Information is processed into data that is employed in decision-making, according to Romney and Steinbart (2012). In addition, according to Romney and Steinbart (2012), knowledge can minimize uncertainty, enhance decision-making, enhance planning, and enhance scheduling. The following are essential qualities of information: (1) Useful: "The ability of information to affect a decision by assisting users in formulating predictions about the results of past, present, and future events or to confirm or correct prior expectations." (2) Reliable: "The characteristic of information that guarantees that information is essentially free from bias and error and accurately represents what it purports to represent." 69 Accounting Information for Small and Medium Enterprises (SMEs) Business Decision Making and Performance Assessment (3) Completion: "The inclusion of all material required for accurate representation of the relevant phenomena in the reported information." Timely information is information that is made available to a decision maker before that information loses its ability to affect decisions. (5) Perceivable significance: "The ability of information to be understood by users." (6) Verifiable: "The capacity to ensure, by agreement among measurers, that information represents what it purports to represent or that the selected method of measurement has been applied without error or bias." (7) Accessible: Provided at the right time (see timely) and in a practical format.

Financial Reports accounting, according to Warren, Reeve, and Fess (2005), is an information system that generates reports about economic activity and a company's financial health for the parties interested. Information that is helpful for making decisions is the main goal of accounting. It implies that accounting is a function of information delivery. According to Warren et al. (2005), accounting's sole purpose is to generate data that managers may use to govern their organization. Accounting also

provides relevant parties with details regarding the state of a company's finances and performance.

Considine et al. (2010) claim that accounting's purpose is to collect information about a company's operations, offer a way for that information to be stored and processed, and then transform that information into something usable. According to Williams, Haka, Bettner, and Carcello (2008), an accounting system is made up of the people, processes, tools, and records that an organization uses to create accounting information and transmit it to decision-makers. According to Jones, Price, Werner, and Doran (1996), accounting information is simply transaction-related raw data that has been converted into financial figures that may be used by decision-makers in the economy.

Jones et al. (1996) also claimed that accounting information is knowledge or news regarding a tally of financial affairs. Numerous actions, both inside and outside of an organization, revolve around accounting information. For a corporation to run smoothly, accounting information is crucial. Williams et al. (2008) assert that the types of accounting information that a firm creates depend on a variety of elements, including the organization's size, whether it is publicly held, and the management's information requirements. Depending on the management's business decisions, different sorts of accounting information are needed. In other words, accounting data's purpose is to help managers make strategic business decisions.

According to the advantages for users, Fiorelli, Zifaro (2008), and Handayani (2011) divided accounting information into three categories: 1. statutory accounting information is data that needs to be prepared in compliance with laws currently in effect. 2. For internal planning, evaluation, and decision-making, budgetary information is accounting data that is presented as a budget. 3. Additional accounting information is additional accounting data compiled by the company to improve decision-making.

In a few Nigerian organizations, according to Onaolapo and Odetayo (2012), the accounting information system significantly influences organizational success. In particular, the study looked at how the effectiveness of the financial reporting and decision-making processes were affected by the accounting information system's results. Data analysis tools included evocative and inferential statistics. According to the findings, an organization's efficiency might be impacted by its accounting information system. The performance of the finance department can be improved with financial and project accounting package software. The advantage of the AIS (Accounting Information System) demonstrated how much progress was made in terms of the decision-making process and the caliber and efficacy of the financial information.

Accounting information aids a business in supplying processed information, claims Hadi (2014). This processed data aids management in making decisions, which greatly affects the profitability of the organization. The useful information offers more effective managerial decision-making strategies and suitable internal controls. Since no literature has ever addressed the significance of accounting information systems for strategic decision-making in the banking sector.

According to Tychalas and Karatza (2020) and Arcega et al. (2015), respondents tend to finish their jobs successfully when utilizing a computerized accounting system, which also improves their output in terms of both quantity and quality. According to the respondents, while they can carry out their tasks accurately using a manual or traditional accounting system, launching a computerized accounting system is more practical (Xu, 2020).

According to Ibrahim et al. (2020) and Amanamah et al. (2016), the performance of SMEs has significantly increased as a result of the use of computerized accounting systems. Increased costs, a lack of understanding of the advantages of usage, and a shortage of competent staff are all drawbacks of using accounting software. Ibrahim et al. (2020) and Pulakanam and Suraweera (2010) conducted analyses and discovered that small firms encounter numerous obstacles while installing

small business accounting software, such as the lack of user-friendliness and the absence of software manufacturers' help and guidance.

A computerized accounting system, according to Anwar (2015, Hameed & Anwar, 2018), is one that uses computers to input accounting information into financial reports, process that information, store it, and then output it. The phrase "computerized accounting system" refers to a piece of software used by businesses to process financial data. He continues by saying that all transactions that are routinely linked to incidents that have an impact on an entity's financial status and performance are kept track of by an accounting system.

Fitrios (2016) discovered that the effectiveness of AIS, the caliber of the accounting information, and top management commitment are all directly impacted by AIS adoption and employee training. Additionally, AIS boosts productivity, helps professionals work better, and aids staff in gathering high-quality data and improving their decision-making.

The use of technology generally improves everyone's quality of life. To execute various duties and operations, all organizations rely heavily on numerous technologies, including AIS **(Mandala & Astika, 2019)**. Depending on the quality of the application system, AIS users, such as accountants, managers, and auditors (internal and external), tend to be more content and delighted with the caliber of their job.

Employee performance immediately affects the performance of the company as a whole and boosts efficiency and effectiveness **(Fatima et al., 2021; Sariwulan, 2020)**. **The higher the degree of employee satisfaction with AIS, the higher the employees' performance.** But AIS is an essential tool that all businesses should use to raise employee performance (Hla & Teru, 2015). A vast amount of financial data may be processed quickly by users and accountants with the aid of accounting systems, which also incorporate AIS (Hla & Teru, 2015).

According to certain researchers, AIS does not directly affect performance measures (Medina et al., 2014). This conclusion mostly arises when users or staffs are not given enough training before adopting any AIS or when the system is subpar and underwhelming. Additionally, according to Saganuwan et al. (2015), implementing a new technology or system may cause techno stress. This idea describes the fear and tension that workers experience when new technology is implemented at work. Employees may initially behave adversely and show opposition when organizations use new technology, but gradually they will be inspired to adapt to the new development.

The recording, summarizing, and validating of information regarding corporate financial transactions was the main focus of earlier AIS. Previously manual accounting procedures can now be carried out with the aid of computers. As a result, advancements in information technology have made cost and management accounting systems easier to utilize. Recent decades have seen significant advancements in IT, which have led to the globalization of markets and societies (Castells, 1996). Employees may initially behave adversely and show opposition when organizations use new technology, but gradually they will be inspired to adapt to the new development.

According to Flynn (1992), the efficacy of accounting information systems can be obtained by giving management information to support important choices. According to Corner (1989), the effectiveness of AIS can be measured by the value of its benefits. According to Gelinas (1990), the success of AIS in achieving the predetermined objectives can be measured by its efficacy. When AIS is successfully implemented, it is widely used by one or more satisfied users and enhances their performance in a way that is profitable for the organization.

Other factors, such as the accounting profession and its code of ethics, the training and retraining of accounting specialists, accounting scientific research, etc., are also crucial for the system of accounting (Mackevicius, 2007; Bruzauskas et al., 2005). Other elements, such as the degree of primary information automation, the functioning of computer software, the integration of accounting and

other forms of economic information, etc., also affect the quality of accounting information. Other types of economic information, such as normative and target information, and especially analytical information (or analysis results), are closely related to accounting information. Accounting, when used broadly, refers to not only accounting itself but also to the evaluation of managerial effectiveness, internal audit, and economic success.

Power and usability are no longer the sole factors to consider when choosing an accounting system, according to O. Gurton (2001). Even though compatibility has grown in importance, convenience of use still matters. According to Mattingly (2001), the increasingly fragmented software market makes it harder to choose the best accounting software. More product information frequently makes making decisions more challenging rather than easier.

Soudani S.N (2012). An accounting information system's value for efficient organizational performance. Investigating the value of accounting information systems (AIS) for efficient organizational performance is the goal of this project. The term "AIS" refers to the collection of all associated parts that function as a unit to gather, store, and distribute data for planning, control, coordination, analysis, and decision-making purposes. Consequently, an analysis is conducted about the influence of AIS on aspects of organizational performance, including financial performance and performance management.

Perceived Ease of Use (PEOU): According to Davis (1993), PEOU is the extent to which a person believes that utilizing a specific technology would need no physical or mental effort. On the other hand, PU is a response to user assessment of the extrinsic or task-oriented outcome: how IT helps the user achieve task-related objectives, such as task efficiency and effectiveness. PEOU is concerned with the assessment of the intrinsic characteristics of IT, such as ease of use, ease of learning, flexibility, and clarity of IT interface. These two ideas may foster a positive attitude or intention to use the AIS.

Attitudes towards use: The TRA attitude paradigm, upon which TAM is built, outlines the methodology for measuring the behavior-relevant aspect of attitudes.

It makes a distinction between beliefs and attitudes, focusing on the ways in which beliefs, attitudes, and behavior are tangentially related to external inputs such objective characteristics of attitudes towards an object (Davis 1989). According to Fishbein (2000), attitude towards usage.

The whole of accounting's "information usefulness" research is based on a shared foundation of information concepts that were initially created to record report users' responses to the qualitative aspects of accounting information. **Accordingly, the definition of AIS effectiveness in this study is based on decision-makers' views that the output information provided by systems for budgeting, management reporting and transaction processing satisfies their needs for organizational control and coordination (Nicolaou, 2000).**

Information technology is used in the management process; the managed information system may be improved and made more useful. This is because information technology has several advantages that will offer significant value to the system. **Lestari (2020) contends that the company's total performance criteria, including the efficacy of the accounting information system, will be significantly impacted by the combination and integration of the current manual information system with supporting technologies.**

According to Seddon, system quality refers to the degree of consistency, usability, documentation quality, and programmed code maintainability that characterize information processing systems. Bailey and Pearson assess the quality of information systems using four metrics: system reaction time, accessibility, adaptability, and integration. Additional factors that indicate the quality of a system are its dependability, adaptability, usability, data quality, integration, interaction, and accessibility.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 METHODOLOGY:

The primary goal of research methodology is to define the research process and the designs and instruments that will be employed for the project. Methodology for research aids in determining employee involvement within the business.

A structured questionnaire is used to gather data in order to understand the employees' attitudes.

3.2 RESEARCH DESIGN:

Research design is the framework of research methods and techniques chosen by a researcher to conduct a study. Quantitative research method is used. Quantitative research methods are necessary for the growth of any organization. Insights drawn from complex numerical data and analysis prove to be highly effective when making decisions about the business's future.

3.3 SAMPLING SIZE:

The sample size for this research project is 100

3.4 SAMPLING TECHNIQUE:

Stratified Sampling – a population is divided into groups or segments where each group based on a certain characteristic (e.g., age, geography, income range, etc.). A sample is formed by randomly selecting members from each group(fresher & experienced).

3.5 SOURCES OF DATA:

A data source is any location where you can find facts, figures, or other relevant information to support your research. You may create your own data source through experimentation, surveys, or observations, or you may choose to use data produced by other researchers.

Internal data sources are employed in this study. We have collected data in the form of questionnaire from two groups fresher's and experienced from the employees working in Kandee factory

3.6 STRUCTURE OF QUESTIONNAIRE:

Questionnaire was divided into two sections. First part was designed to know the General information about employees and the second part contained the respondent's opinions about Their attitude towards the Wings Accounting software.

- Personal Details
- Research related Questions
- Likert Scaling Questions
- Suggestion Question

3.7 PERIOD OF STUDY:

The period of the study is to determine that research process is carried out for 1 month.

3.8 AREA OF THE STUDY:

The targeted people are the employees working in KANDEE FACTORY.

3.9 HYPOTHESIS STATEMENT:

Null Hypothesis (H₀): A null hypothesis is a type of statistical hypothesis that proposes that no statistical significance exists in a set of given observations.

Alternative Hypothesis (H₁): the alternative hypothesis is a direct contradiction of the null hypothesis.

HYPOTHESIS 1: CHALLENGES FACED

H₀: There is no significant difference in the challenges faced when using the wings software between fresher's and experienced users.

H₁: There is a significant difference in the challenges faced when using the wings software between fresher's and experienced users.

HYPOTHESIS 2: EFFICIENCY

H₀: There is no significant difference in the efficiency of the wings software between fresher's and experienced users.

H₁: There is a significant difference in the efficiency of the wings software between fresher's and experienced users.

3.10 TOOLS FOR ANALYSIS:

Questionnaire was created in order to receive the necessary response required from the sample to achieve the research objective.

3.10.1 PERCENTAGE ANALYSIS:

Descriptive statistics, usually in the form of a mean or percentage, are always used to answer research questions. When it's critical to determine the proportion of participants who provided a specific response, a percentage makes sense. In general, the percentage is reported in cases where the answers fall into distinct categories.

3.10.2 ANALYTICAL TOOLS (SPSS):

Data analysis tools help researchers make sense of the data collected. It enables them to report results and make interpretations. How the data is analyzed depends on the goals of the project and the type of data collected.

The Analytical Tool collection includes examples in these areas, as well as special types of analytical tool used for data specific applications and data visualizations. Quantitative and Qualitative methods both use deductive, inductive, and adductive processes to understand a process or phenomenon, just in different ways using different data.

Tool for testing hypothesis

- T - test

The Independent Samples t Test compares the means of two independent groups in order to determine whether there is statistical evidence that the associated population means are significantly different.

CHAPTER 4

DATA ANALYSIS AND INTERPRETATION

DATA ANALYSIS:

Data Analysis is the process of systematically applying statistical and/or logical techniques to describe and illustrate, condense and recap, and evaluate data. Data analysis is the process of cleaning, analyzing, interpreting, and visualizing data using various techniques and business intelligence tools. Data Analysis tool help you discover relevant insights that lead to smarter and more effective decision-making.

The purpose of data analysis is to gain meaningful insights from raw data to support decision-making, identify patterns, and extract valuable information. Some of the key objectives of data analysis include: Identifying trends and patterns, Making data-driven decisions, Finding correlations and relationships, Detecting anomalies, Improving performance, and Predictive modeling.

DATA INTERPRETATION:

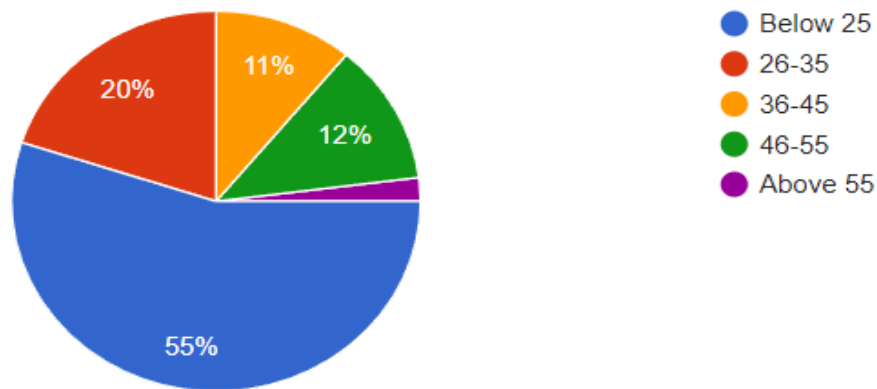
Data interpretation refers to the process of using diverse analytical methods to review data and arrive at relevant conclusions. The interpretation of data helps researchers to categorize, manipulate, and summarize the information in order to answer critical questions.

The importance of data interpretation are the well-analysed and well-structured data help the managing board to examine the data before taking action to implement new ideas. It helps in predicting upcoming trends and future competition. The process of data interpretation provided the business with various cost .

4.1 PERCENTAGE ANALYSIS

4.1.1 AGE CATEGORIZATIONS

AGE (in years)	NO OF RESPONDENTS	PERCENTAGE
Below 25	55	55%
26-35	20	20%
36-45	11	11%
46-55	12	12%
Above 55	2	2%
TOTAL	100	100%



INTERPRETATION:

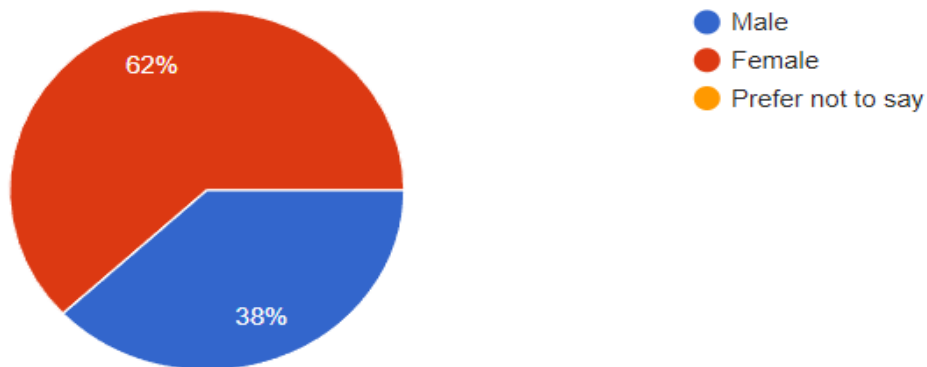
From above table it was noted that 55% of the respondents were under the category of below 25 years, 20% were under the age category of 26-35 years, 11% were under the age category of 36-45 years, 12% were under the age category of 46-55 years and 2% were under the age category of above 55 years.

INFERENCE:

- Majority 55 % of the respondents belong to the age group of below 25 categories.

4.1.2 GENDER CATEGORIZATIONS

GENDER	NO OF RESPONDENTS	PERCENTAGE
MALE	38	38%
FEMALE	62	62%
TOTAL	100	100%



INTERPRETATION:

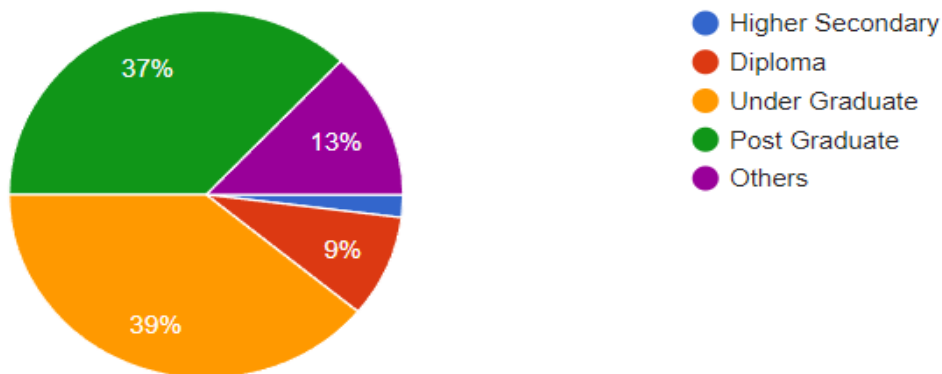
From the above table it was noted that 38% of the respondents were male and 62% of the respondents were female.

INFERENCE:

- Majority 62% of the respondents are Female.

4.1.3 EDUCATION QUALIFICATION

EDUCATION QUALIFICATION	NO OF RESPONDENTS	PERCENTAGE
HIGHER SECONDARY	2	2%
DIPLOMA	9	9%
UNDER GRADUATE	39	39%
POST GRADUATE	37	37%
OTHERS	13	13%
TOTAL	100	100%



INTERPRETATION:

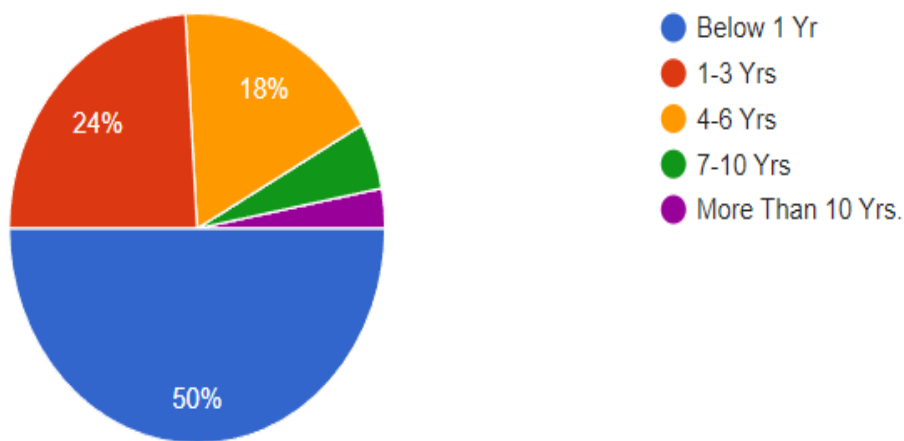
From above table it was noted that 2% of the respondents were Higher secondary, 9% of the respondents were Diploma, 39% of the respondents were Under Graduate, 37% of the respondents were Post Graduate and 13% of the respondents were Others.

INFERENCE:

- Majority 39 % of the respondents belongs to UG educational qualification.

4.1.4 YEARS OF EXPERIENCE

YEARS OF EXPERIENCE	NO OF RESPONDENTS	PERCENTAGE
Below 1 yr	50	50%
1-3 yrs	24	24%
4-6 YRS	18	18%
7-10 YRS	5	5%
MORE THAN 10 YEARS	3	3%
TOTAL	100	100%



INTERPRETATION:

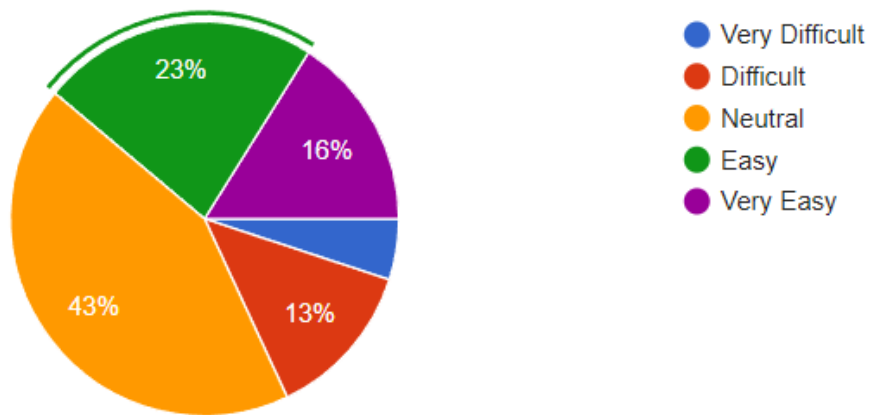
From above table it was noted that 50% of the respondents were under the category of Below 1 year experience, 24% were under the category of 1-3 years of experience , 18% were under the category of 4-6 years of experience, 5% were under the category of 7-10 years of experience and 3% were under the more than 10 years of experience.

INFERENCE:

- Majority 50% of the respondents belongs to below 1 yr category.

4.1.5 EASE OF USE IN WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Very Difficult	5	5%
Difficult	13	13%
Neutral	43	43%
Easy	23	23%
Very easy	16	16%
TOTAL	100	100%



INTERPRETATION:

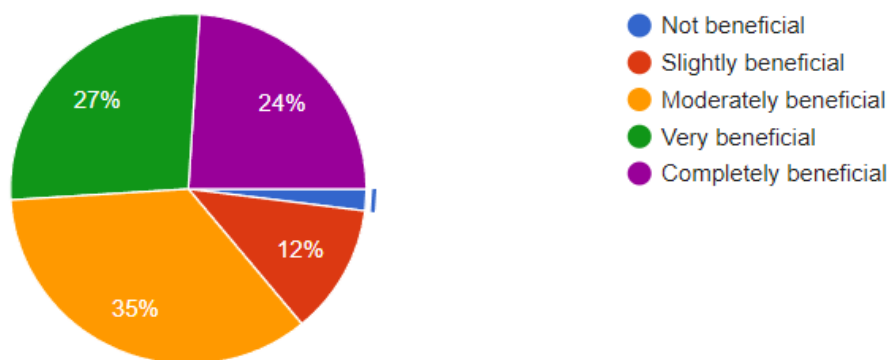
From above table it was noted that 5% of the employee selected Very difficult, 13% of the employee selected difficult, 43% of the employee selected neutral, 23% of the employee selected Easy and 16% of the employee selected Very Easy.

INFERENCE:

- Majority 43% of the respondents said that the wings software neutral to use.

4.1.6 BENEFICIAL OF USING WINGS SOFTWARE FOR WORK OR REQUIREMENTS

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not beneficial	2	2%
Slightly beneficial	12	12%
Moderately beneficial	35	35%
Very beneficial	27	27%
Completely beneficial	24	24%
TOTAL	100	100%



INTERPRETATION:

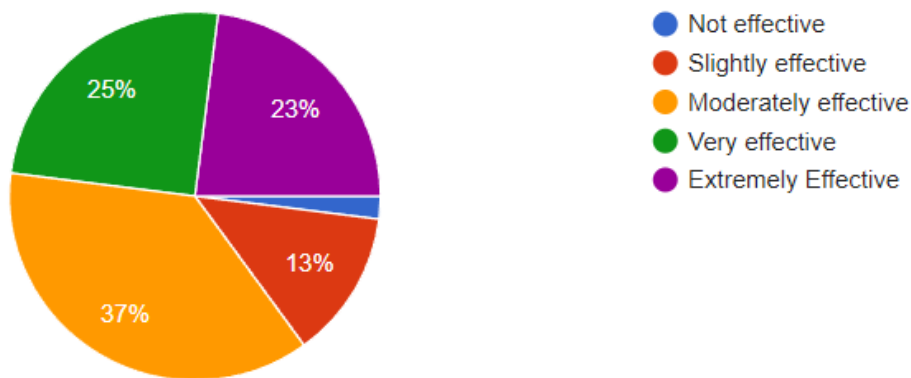
From above table it was noted that 2% of the employee selected Not beneficial, 12% of the employee selected Slightly beneficial, 35% of the employee selected Moderately beneficial, 27% of the employee selected Very beneficial and 24% of the employee selected Completely beneficial.

INFERENCE:

- Majority 35% of the respondents said that the wings software is moderately beneficial for work or requirements.

4.1.7 EFFECTIVENESS OF WINGS SOFTWARE IN COMPLETING TASKS ON TIME

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not effective	2	2%
Slightly effective	13	13%
Moderately effective	37	37%
Very effective	25	25%
Completely effective	23	23%
TOTAL	100	100%



INTERPRETATION:

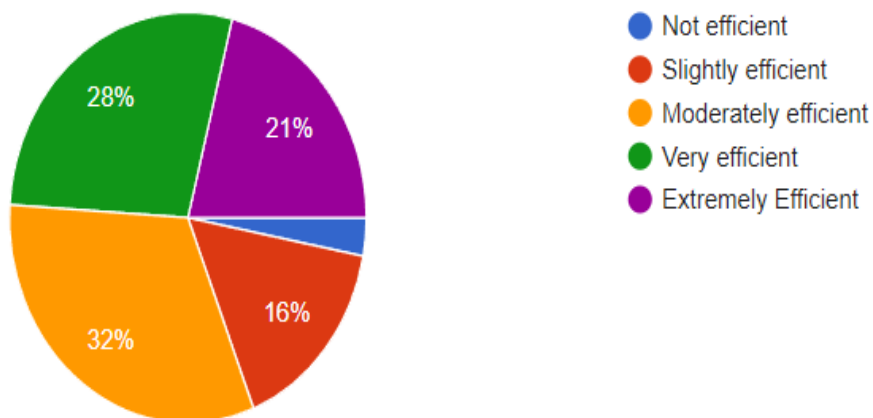
From above table it was noted that 2% of the employee selected Not effective, 13% of the employee selected Slightly effective , 37% of the employee selected Moderately effective , 25% of the employee selected Very effective and 23% of the employee selected Completely effective.

INFERENCE:

- Majority 37% of the respondents said that the wings software is moderately effective to complete my task on time.

4.1.8 EFFICIENCY OF WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not efficient	3	3%
Slightly efficient	16	16%
Moderately efficient	32	32%
Very efficient	28	28%
Completely efficient	21	21%
TOTAL	100	100%



INTERPRETATION:

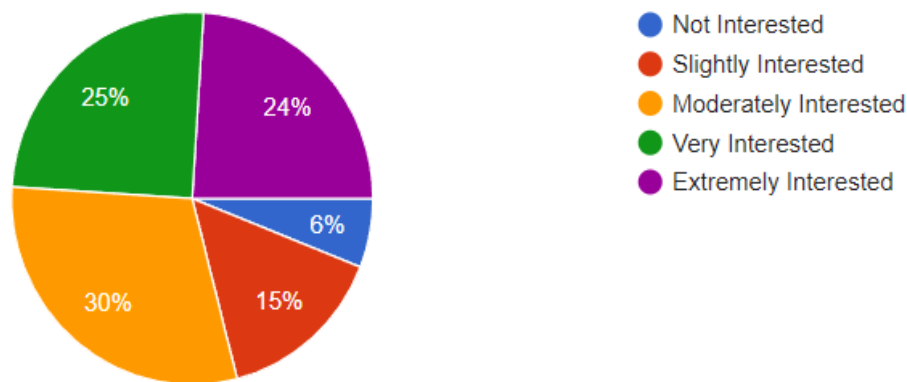
From above table it was noted that 3% of the employee selected Not efficient, 16% of the employee selected Slightly efficient, 32% of the employee selected Moderately efficient, 28% of the employee selected Very efficient, and 21% of the employee selected Completely efficient.

INFERENCE:

- Majority 32% of the respondents said that the wings software is moderately efficient in assisting in finishing the task.

4.1.9 INTEREST IN WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not Interested	6	6%
Slightly Interested	15	15%
Moderately Interested	30	30%
Very Interested	25	25%
Completely Interested	24	24%
TOTAL	100	100%



INTERPRETATION:

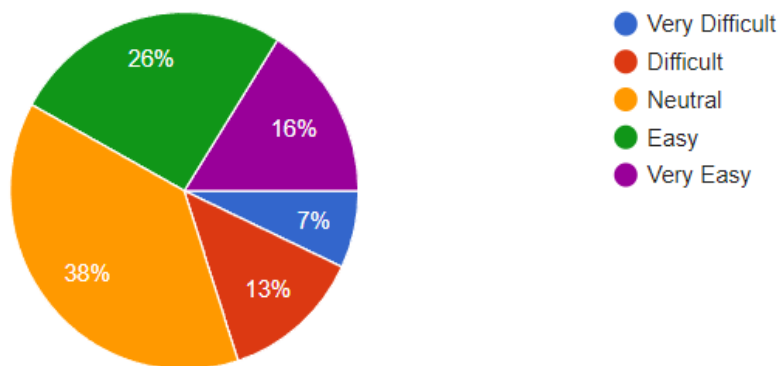
From above table it was noted that 6% of the employee selected Not Interested ,15% of the employee selected Slightly Interested ,30% of the employee selected Moderately Interested , 25% of the employee selected Very Interested and 24% of the employee selected Completely Interested.

INFERENCE:

- Majority 30% of the respondents said that the wings software is moderately interested in completing activities.

4.1.10 LEARNING CURVE IN WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Very Difficult	7	7%
Difficult	13	13%
Neutral	38	38%
Easy	26	26%
Very easy	16	16%
TOTAL	100	100%



INTERPRETATION:

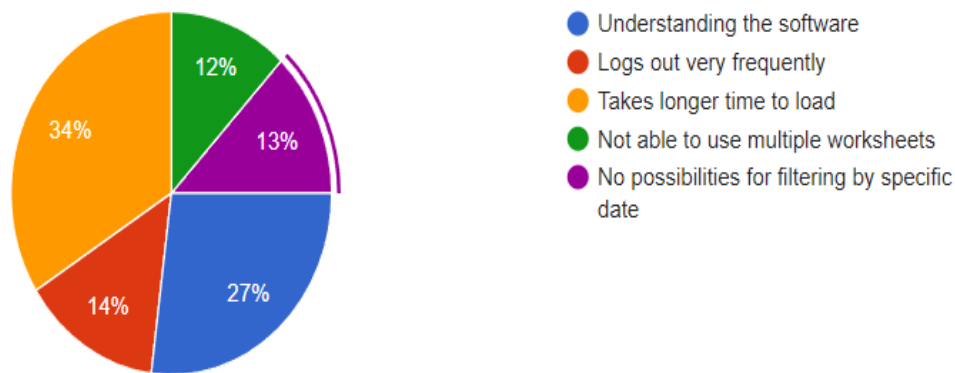
From above table it was noted that 7% of the employee selected Not Difficult, 13% of the employee selected Slightly Difficult, 38% of the employee selected Moderately Difficult, 26% of the employee selected Very Difficult and 16% of the employee selected Completely Difficult.

INFERENCE:

- Majority 38% of the respondents said that the wings software is neutral in learning curve.

4.1.11 DIFFICULTIES IN USING THE WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Understanding the software	27	27%
Logs out very frequently	14	14%
Takes longer time to load	34	34%
Not able to use multiple worksheets	12	12%
No possibilities for filtering by specific	13	13%
TOTAL	100	100%



INTERPRETATION:

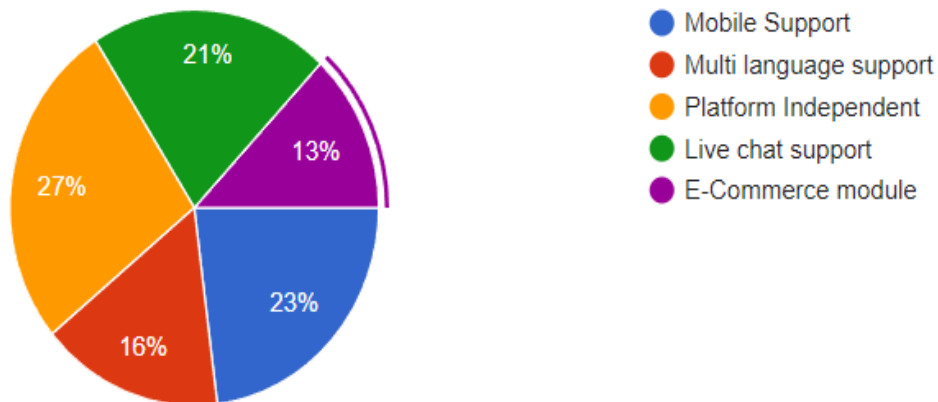
From above table it was noted that 27% of the employee selected Understanding the Software, 14% of the employee selected Logs out very frequently, 34% of the employee selected Takes longer time to load, 12% of the employee selected not able to use multiple worksheets and 13% of the employee selected No possibilities for filtering by specific date.

INFERENCE:

- Majority 34% of the respondents said that the difficulties faced in wings software is it takes longer time to load.

4.1.12 FEATURE TO BE ADDED IN WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Mobile Support	23	23%
Multi language support	16	16%
Platform Independent	27	27%
Live chat support	21	21%
E-Commerce module	13	13%
TOTAL	100	100%



INTERPRETATION:

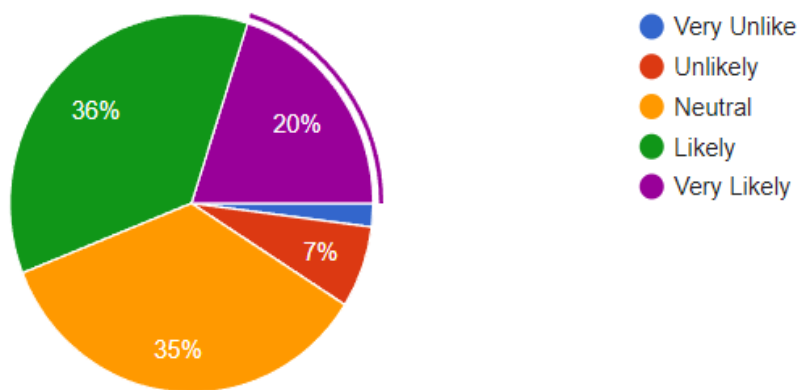
From above table it was noted that 23% of the employee selected Mobile support, 16% of the employee selected Multi language support, 27% of the employee selected Platform independent, 21% of the employee selected Live chat support and 13% of the employee selected E-commerce module.

INFERENCE:

- Majority 27% of the respondents said that they advised to include platform independent in wings software.

4.1.13 LIKELY TO CONTINUE USING WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Very Unlike	2	2%
Unlikely	7	7%
Neutral	35	35%
Likely	36	36%
Very Likely	20	20%
TOTAL	100	100%



INTERPRETATION:

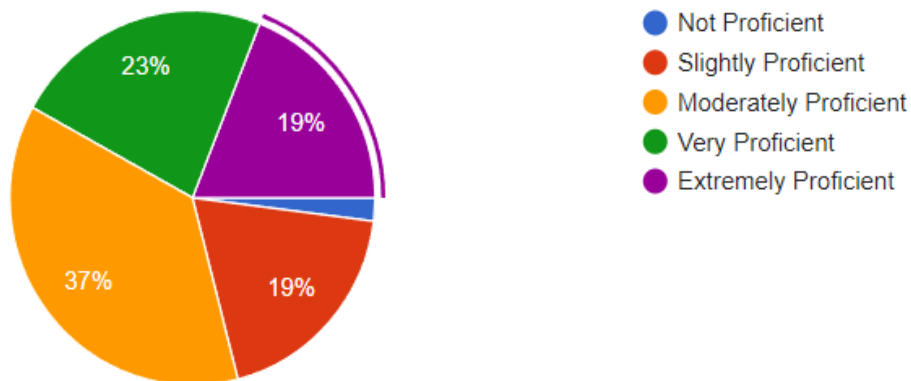
From above table it was noted that 2% of the employee selected Very Unlike, 7% of the employee selected Unlikely, 35% of the employee selected neutral, 36% of the employee selected likely and 20% of the employee selected Very likely.

INFERENCE:

- Majority 36% of the respondents said that neutral for continuity of the wings software usage.

4.1.14 PROFICIENT IN TRAININGS OF WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not Proficient	2	2%
Slightly Proficient	19	19%
Moderately Proficient	37	37%
Very Proficient	23	23%
Extremely Proficient	19	19%
TOTAL	100	100%



INTERPRETATION:

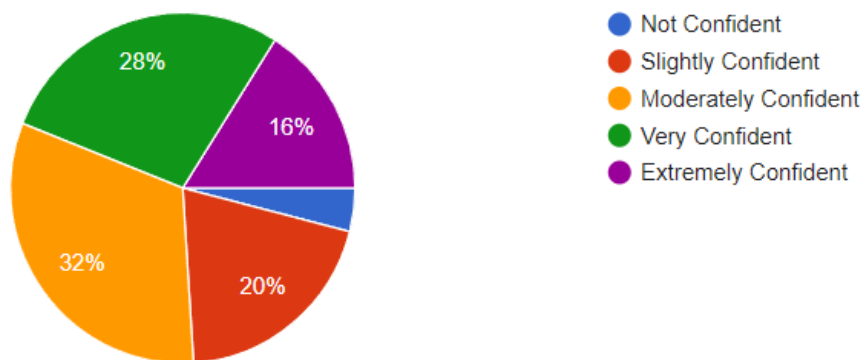
From above table it was noted that 2% of the employee selected Not Proficient, 19% of the employee selected Slightly Proficient, 37% of the employee selected Moderately Proficient, 23% of the employee selected Very Proficient and 19% of the employee selected Extremely Proficient.

INFERENCE:

- Majority 37% of the respondents said that the training for the wings accounting software is moderately proficient.

4.1.15 CONFIDENT IN USING WINGS

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not Confident	4	4%
Slightly Confident	20	20%
Moderately Confident	32	32%
Very Confident	28	28%
Extremely Confident	16	16%
TOTAL	100	100%



INTERPRETATION:

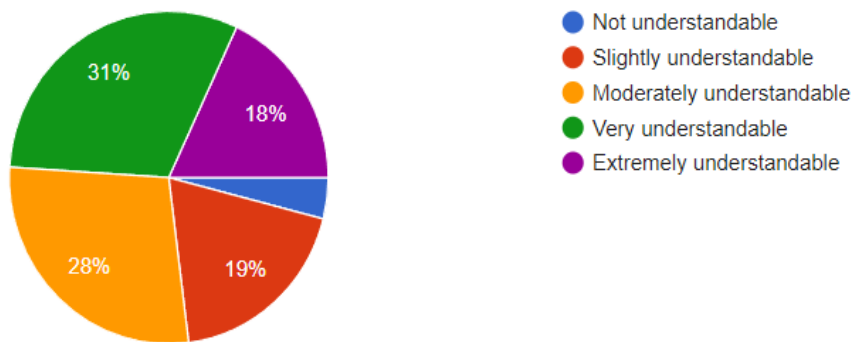
From above table it was noted that 4% of the employee selected Not Confident, 20% of the employee selected Slightly Confident, 32% of the employee selected Moderately Confident, 28% of the employee selected Very Confident and 16% of the employee selected Extremely Confident.

INFERENCE:

- Majority 32% of the respondents said that they are moderately Confident in continuing utilization of the wings software efficiently for their tasks.

4.1.16 EASINESS TO UNDERSTAND AND USER FRIENDLY OF THE SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not understandable	4	4%
Slightly understandable	19	19%
Moderately understandable	28	28%
Very understandable	31	31%
Extremely understandable	18	18%
TOTAL	100	100%



INTERPRETATION:

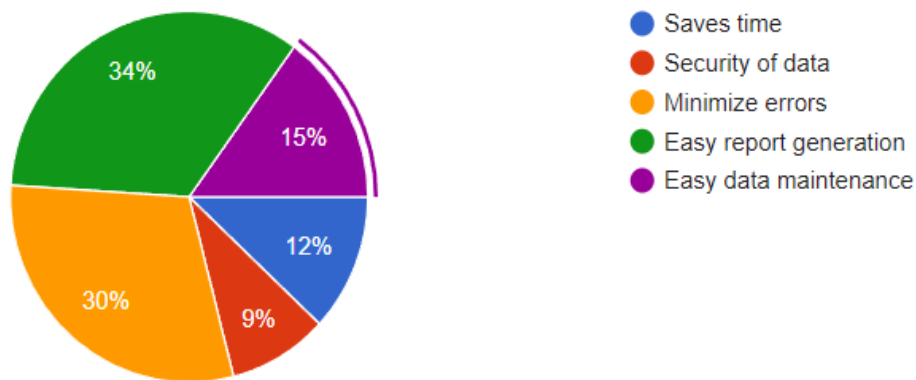
From above table it was noted that 4% of the employee selected Not Understandable, 19% of the employee selected Slightly Understandable, 28% of the employee selected Understandable Confident, 31% of the employee selected Very Understandable and 18% of the employee selected Extremely Understandable.

INFERENCE:

- Majority 31% of the respondents said that they are very understandable and user friendly.

4.1.17 MAIN GOAL OF USING WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Saves time	12	12%
Security of data	9	9%
Minimize errors	30	30%
Easy report generation	34	34%
Easy data maintenance	15	15%
TOTAL	100	100%



INTERPRETATION:

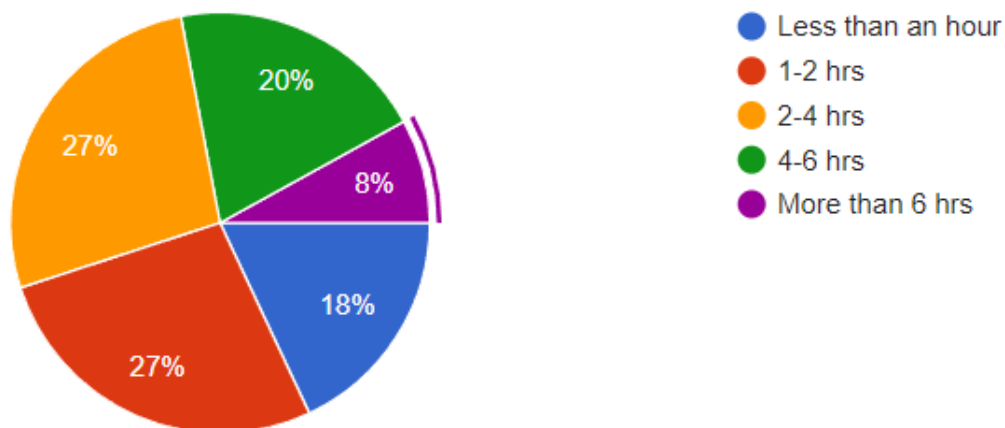
From above table it was noted that 12% of the employee selected Saves time, 9% of the employee selected Security of data, 30% of the employee selected Minimize errors, 34% of the employee selected Easy report generation and 15% of the employee selected Easy data maintenance.

INFERENCE:

- Majority 34% of the respondents said that their main goal in using software for easy report generation.

4.1.18 HOURS PER DAY SPENT USING WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Less than an hour	18	18%
1-2 hrs	27	27%
2-4 hrs	27	27%
4-6 hrs	20	20%
More than 6 hrs	8	8%
TOTAL	100	100%



INTERPRETATION:

From above table it was noted that 18% of the respondents were selected less than an hour, 27% of the hours selected 1-2 hours, 27% of the respondents selected 2-4 hours, 20% of the respondents selected 4-6 hours and 8% of the respondents selected more than 6 hours.

INFERENCE:

- Majority 27% of the respondents said that they spend 1-2 hrs and 2-4 hrs in a day

4.2 T- TEST

HYPOTHESIS 1: CHALLENGES FACED

H0: There is no significant difference in the challenges faced when using the wings software between freshers and experienced users.

H1: There is a significant difference in the challenges faced when using the wings software between freshers and experienced users.

Group Statistics					
groups		N	Mean	Std. Deviation	Std. Error Mean
Difficulties	1	50	2.5800	1.41551	.20018
	2	50	2.8200	1.25666	.17772

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Difficulties	Equal variances assumed	2.308	.132	-.897	98	.372	-.24000	.26769	-.77122	.29122
	Equal variances not assumed			-.897	96.643	.372	-.24000	.26769	-.77131	.29131

INTERPRETATION:

Decision on the acceptance or rejection of H0 and H1. Since the calculated value of **t=-0.897** is lesser than critical value=0.05, we should accept the null hypothesis (H0) and reject the alternative hypothesis (H1)

INFERENCE:

Therefore, there is no significant difference in the challenges faced when using the wings software between fresher's and experienced users.

HYPOTHESIS 2: EFFICIENCY HYPOTHESIS

H0: There is no significant difference in the efficiency of the wings software between freshers and experienced users.

H1: There is a significant difference in the efficiency of the wings software between freshers and experienced users.

Group Statistics				
groups	N	Mean	Std. Deviation	Std. Error Mean
efficiency 1	50	3.2600	1.13946	.16114
2	50	3.6600	1.06157	.15013

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
efficiency	Equal variances assumed	.079	.780	-1.816	98	.072	-.40000	.22024	-.83706	.03706
	Equal variances not assumed			-1.816	97.513	.072	-.40000	.22024	-.83709	.03709

INTERPRETATION:

Decision on the acceptance or rejection of H0 and H1. Since the calculated value of **t=-1.816** is lesser than critical value=0.05, we should accept the null hypothesis (H0) and reject the alternative hypothesis (H1).

INFERENCE:

Therefore, there is no significant difference in the efficiency of the wings software between freshers and experienced users.

CHAPTER 5

FINDINGS, SUGGESTIONS AND CONCLUSION

5.1 FINDINGS OF THE STUDY:

Findings based on the analysis of the previous chapters:

- Maximum of the respondents belong to the age group of below 25.
- Majority 62% of the respondents are Female.
- Count of female respondents equals to double the count of male respondents. Around 38% male and 62% female responded.
- Maximum of the respondents belong to the educational background of under graduate.
- Maximum responses have been collected from the employees with below 1 year of experience.
- Majority 43% of the respondents said that the wings software neutral to use
- Majority 35% of the respondents said that the wings software is moderately beneficial for work or requirements.
- Majority 37% of the respondents said that the wings software is moderately effective to complete my task on time.
- Majority 32% of the respondents said that the wings software is moderately efficient in assisting in finishing the task.
- Majority 30% of the respondents said that the wings software is moderately interested in completing activities
- Majority 38% of the respondents said that the wings software is neutral in learning curve.
- Majority of the employees agree that the major challenge they faced in using wings software is that it takes longer time to load
- Majority of the employees feel that the feature platform independent will help them in making their work easier if included in the wings software.

- Majority 36% of the respondents said that neutral for continuity of the wings software usage.
- Majority 37% of the respondents said that the training for the wings accounting software is moderately proficient.
- Majority 32% of the respondents said that they are moderately Confident in continuing utilization of the wings software efficiently for their tasks.
- Majority 31% of the respondents said that they are very understandable and user friendly.
- Majority of the employees agree that the major purpose of using wings software is for Easy report generation.
- Maximum of hours spent by employees in wings software has equal of 27% in 1-2 hours and 2-4 hours.
- By using **T-test** for finding the there is a significant difference or no difference in the challenges faced when using wings software between fresher's and experienced users? The t value is **-0.897** which is lesser than the significant value (0.05). Hence H0 is accepted and H1 gets rejected.
- By using **T-test** for finding the there is a significant difference or no difference in the efficiency of the wings software between fresher's and experienced users? The t value is **-1.816** which is lesser than the significant value (0.05). Hence H0 is accepted and H1 gets rejected.

5.2 SUGGESTIONS & RECOMMENDATION:

- Less experienced people should gain more through knowledge Transfer practice. Hence proper mentoring and monitoring should be provided for people with less years of experience.
- Payroll management system can be implemented in Kandee factory which will reduce the employee manual effort and increase efficiency of data when automated using wings software.
- Many respondents said that they are moderately interested in using wings software so the organization can conduct training session on wings software were the interest can be scaled up in respondents.
- Supervisors and Managers should meet at regular intervals with the employees to discuss about the feedback and suggestions from them were it helps to understand the difficulties faced in the wings software.

5.3 LIMITATION OF THE STUDY:

- The study is restricted only to 100 employees of Kandee factory.
- The respondent's information might be erroneous or biased. It was impossible to validate the data independently.
- More employee information would have allowed for a more thorough investigation, but time constraints prevent it from taking place.

5.4 CONCLUSION:

- Based on the study the challenges faced by the fresher's and experienced users doesn't change much. Experienced users can provide more insights on how they overcome the difficulties which will help fresher to cope up faster.
- Wings automation software should be a continuous learning process and continuous updates to use its latest features which helps the company being more productive.

REFERENCES

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- The use of Accounting Information Systems (AIS) by Small and Medium Sized Enterprises(SMEs)
<https://www.researchgate.net/publication/270045492> The impact of Accounting Information Systems AIS on performance measures empirical evidence in Spanish SMEs
- In their 2005 study, Ismail and King measured how well accounting information systems (AIS) requirements and AIS capacity aligned and then looked at whether this AIS alignment was related to business performance
<https://www.researchgate.net/publication/223312822> Firm performance and AIS alignment in Malaysian SMEs
- An accounting information system's performance is influenced by factors like user participation in system development, user ability, management support, and education and training programs for the system's users, which will have an impact on the accounting information generated (Sya, 2019).
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- Comparative Analysis of Computerized Accounting System and Manual Accounting System of Quoted Microfinance Banks (MFBs) in Nigeria
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3704468#:~:text=Manual%20accounting%20systems%20are%20prone,equity%20are%20prepared%20by%20hand.
- The operational reports and financial reports that an accounting information system generates must be of high quality in order to be useful to users who require them.
<https://corporatefinanceinstitute.com/resources/accounting/qualitative-characteristics-of-accounting-information/>

- Accounting information aids a business in supplying processed information, claims Hadi (2014).
https://www.researchgate.net/publication/338395661_The_Perceptions_of_Managers_on_the_Usefulness_of_Accounting_Information_during_the_Decision-Making_Process_Case_Study_Iran_Khodro_Automotive_Co
- According to Tychalas and Karatza (2020) and Arcega et al. (2015), respondents tend to finish their jobs successfully when utilizing a computerized accounting system, which also improves their output in terms of both quantity and quality.
<https://research.lpubatangas.edu.ph/wp-content/uploads/2015/05/APJARBA-2015-1-006-Computerized-vs.-Non-computerized-Accounting-System.pdf>
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ANNEXURE – QUESTIONNAIRE

COMPARATIVE ANALYSIS OF FRESHER AND EXPERIENCED USER'S ATTITUDE TOWARDS WINGS SOFTWARE IN KANDEE FACTORY

- 1) **NAME:**

- 2) **AGE:** (a) Below 25 (b) 26-35 (c) 36-45 (d) 46-55 (e) Above 55

- 3) **SEX:** (a) Female (b) Male

- 4) **Educational Qualification :** (a) Higher Secondary (b) Diploma
(c) Under Graduate (d) Post Graduate (e) Others

- 5) **Years of experience :** (a) Below 1 Yr (b) 1-3 Yrs (c) 4-6 Yrs
(d) 7-10 Yrs (e) More Than 10 Yrs.

- 6) **How easy it is to use the wings software on a scale of 1 to 5**
 - a) Very difficult
 - b) Difficult
 - c) Neutral
 - d) Easy
 - e) Very Easy

7) For your work or requirements, how beneficial do you find wings software?

- a) Not beneficial
- b) Slightly beneficial
- c) Moderately beneficial
- d) Very beneficial
- e) Completely beneficial

8) Wings Software effectively helps me in completing my tasks on time?

- a) Not effective
- b) Slightly effective
- c) Moderately effective
- d) Very effective
- e) Extremely Effective

9) Wings software is quite efficient in assisting me in finishing my tasks?

- a) Not efficient
- b) Slightly efficient
- c) Moderately efficient
- d) Very efficient
- e) Extremely Efficient

10) How interested are you in completing activities utilizing Wings software?

- a) Not Interested
- b) Slightly Interested
- c) Moderately Interested
- d) Very Interested
- e) Extremely Interested

11) Rate the learning curve of the software over the time of usage.

- a) Very Difficult
- b) Difficult
- c) Neutral
- d) Easy
- e) Very Easy

12) Select one of the following significant difficulties you encountered while using the Wings software.

- a) Understanding the software
- b) Logs out very frequently
- c) Takes longer time to load
- d) Not able to use multiple worksheets
- e) No possibilities for filtering by specific date.

13) Which of the following would you advise including in the wings software?

- a) Mobile Support
- b) Multi language support
- c) Platform Independent
- d) Live chat support
- e) E-Commerce module

14) How likely would you continue using the wings software?

- a) Very Unlikely
- b) Unlikely
- c) Neutral
- d) Likely
- e) Very Likely

15) Trainings for wings accounting software has made me proficient in using the software?

- a) Not Proficient
- b) Slightly proficient
- c) Moderately proficient
- d) Very proficient
- e) Extremely proficient

16) How Confident are you that you can continue utilizing the Wings software efficiently for your tasks?

- a) Not Confident
- b) Slightly Confident
- c) Moderately Confident
- d) Very Confident
- e) Extremely Confident

17) Wings accounting software is easy to understand quickly and user friendly?

- a) Not understandable
- b) Slightly understandable
- c) Moderately understandable
- d) Very understandable
- e) Extremely understandable

18) Which of the following would represent your main goals for using wings software?

- a) Saves time
- b) Security of data
- c) Minimize errors
- d) Easy report generation
- e) Easy data maintenance

19) On average how many hours per day, you typically spend using wings software?

- a) Less than an hour
- b) 1-2 hrs
- c) 2-4 hrs
- d) 4-6 hrs
- e) More than 6 hrs

ANNEXURE 2- RESEARCH ARTICLE

**COMPARATIVE ANALYSIS OF FRESHER AND EXPERIENCED
USER'S ATTITUDE TOWARDS WINGS SOFTWARE IN KANDEE
FACTORY**

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ABSTRACT

Wings Accounting software is a computer program that maintains account books on computers, including recording transactions and account balances. It may depends on virtual thinking. Depending on the purpose, the software can manage budgets, perform accounting tasks for multiple currencies, perform payroll and customer relationship management, and prepare financial reporting. The objective of this project is to conduct a comparative examination of novice and experienced users of the Wings accounting

software at the Kandee factory. Planning and decision-making by management rely heavily on accounting software. By adopting Wings software, the company arrives at excellent decision-making and thereby leads the market. The primary goal is to identify and assess user attitudes towards Wings accounting software based on the following factors: satisfaction, perceived efficiency, perceived effectiveness, perceived ease of use, perceived utility, user engagement, learning curve of the software, user recommendations, challenges encountered, user loyalty, perceived effectiveness of user training, perceived support, user confidence and expectations.

INTRODUCTION:

Wings accounting software has helped businesses worldwide with valuable solution. It is designed to help you keep your finger on the pulse of your business at every moment of every day. Wings is a suite of software products which can help you automate some or aspects of your business to create a seamless setup that is ever alert and vigilant. Wings is comprehensive, it has wide scope and an easy user interface. It can become productive, humming with efficiency, within a few quick days across your enterprise. Built on current generation technology, Wings gets you the benefits of modern technology in many ways.

Robust system where size and location do not matter. Wings software offers great value to users. Automatic consolidation of data from across all remote branches and locations. There is no need any more to manually copy and consolidate data from branches. Automatic company-wide reports and analysis, software and systems to be managed and implemented only at central server-very huge reduction in maintenance costs and efforts, no management of systems or database at remote locations-either for operations or for synchronization.

OBJECTIVE OF THE STUDY:

PRIMARY OBJECTIVE:

- The comparative study of novice and experienced user's attitude towards wings software in Kandee factory.

SECONDARY OBJECTIVE:

- To analyze the perception of wings accounting software with respect to fresher and experienced users working in Kandee factory based on software factors.
- To assess the software factors "all factors" and the attitude towards the software among the fresher and experienced employees of the organization.
- To identify if there is any significant difference in user's experience in usage of wings accounting software
- To provide suggestions on how the software can be improvised for fresher users and enabling ease of software use for them.

NEED FOR STUDY:

- To examine the issues with the Wings Accounting program that both novice and seasoned users encounter.
- To explore how satisfied they are with the wings software and how it has made managing tasks easier for them.
- To examine the degree of wings software satisfaction and the ways in which it has simplified their work in managing activities.

SCOPE OF THE STUDY:

- Wings software Studying and suggestions on adding new features to the company's existing software will help employees accomplish tasks more easily.
- Difficulties with the Wings software and solutions to the problems encountered by experienced and novice users.

REVIEW OF LITERATURE:

The use of Accounting Information Systems (AIS) by Small and Medium Sized Enterprises (SMEs) in Spain and variables like financial profitability, economic returns, and productivity were the subjects of a 2011 study by Urqua Grande, Pérez Estébanez, and Muoz Colomina. ANOVA analysis is used in the research to survey small and medium-sized businesses to determine how accounting software has evolved. According to the study's findings, there is a strong correlation between small and medium-sized businesses and accounting system software when it comes to performance metrics and productivity indicators for businesses.

Ali, Omar, and Bakar(2016) looked at how the Accounting Information System (AIS) affected organizational performance as well as how organizational culture affected the link between AIS success characteristics and performance in the Jordanian banking sector. Data quality, system quality, information quality, and service quality are the variables used in the study. With the aid of the PLS SEM approach, data is gathered using organised questionnaire surveys for analysis. The study's conclusion found that service quality, information quality, and system quality are success factors that aid organizations in improving performance. The study also found that organizational culture aids in improving information quality, data quality, and system quality, and that accounting information software would be very beneficial.

In their 2005 study, Ismail and King measured how well accounting information systems (AIS) requirements and AIS capacity aligned and then looked at whether this AIS alignment was related to business performance. The analysis is conducted utilizing a postal survey on 19 characteristics of accounting information and additional data obtained from small and medium-sized businesses using principal component analysis. The analysis's findings highlight the significance of AIS alignment, a deeper grasp of the current standards for accounting information, and the use of IT as the primary mechanism for information processing.

According to **Sharkasi (2011)**, an accounting system is a process for gathering and promptly delivering correct financial data for use in economic decision-making. Accounting systems enable stakeholders get the true picture of business initiatives by integrating and streamlining all business activities in a cost-effective manner.

Mithas, Krishnan, & Fornell, 2013 investigated the impact of accounting information systems on the appraisal of two business-unit managers' performance. (Giminez, van der Vaart, & Pieter van Donk, 2012) and also looked at how the performance of the various business units is affected by the measures that depend on either financial or non-financial categories. The study's conclusion is that the financial category shows performance differences.

In order to increase the effectiveness of accounting information systems in Jordanian industrial companies, **Hamzah Mohammad A. Al_Qudah and Siti Norwahida Binti Shukeri** conducted a study on the subject. The general managers, finance managers, and directors of the company who responded to the 118 questions were gathered using the study-related variable and analysed using SPSS. Based on the correlation and corrective analysis, the complete analysis was carried out. According to the study's findings, internal controls and data quality have a substantial impact on how effective AIS has become in Jordanian industrial enterprises. The study also included some recommendations for improving organizational performance.

Software is a group of codes with different organised commands that are packed together (ready-made) and run by hardware in the form of a computer to assist in the completion of a task (**Shinugi, 2017**). The quality of the Accounting Information System, which affects the accounting information generated, is determined by a number of elements, one of which is the use of software. The software being discussed here is Accounting Package Software, which is used to assist with accounting tasks so that accurate financial information can be produced more quickly and affordably than with manual techniques. Accounting package software can be acquired by businesses in a

variety of ways, including by purchasing packaged software (ready-made), creating the software yourself, and more.

The ability to use a computer and the capacity to complete the accounting cycle are the two factors that determine an accounting package software operator's competency (Ngafifah, 2017). A person won't be able to run software if they can't operate a computer. Operators must not only know how to use accounting software, but also be able to maintain it so that answers to any errors or other issues that may arise in the software may be found.

An accounting information system's performance is influenced by factors like user participation in system development, user ability, management support, and education and training programmes for the system's users, which will have an impact on the accounting information generated **(Sya, 2019)**.

The operational reports and financial reports that an accounting information system generates must be of high quality in order to be useful to users who require them. Quality financial reporting must adhere to standards including relevance, accurate portrayal, comparability, and understandability, per **sak emkm 3.3 (sak emkm, 2016)**.

RESEARCH DESIGN:

Research design is the framework of research methods and techniques chosen by a researcher to conduct a study. Quantitative research method is used. Quantitative research methods are necessary for the growth of any organization. Insights drawn from complex numerical data and analysis prove to be highly effective when making decisions about the business's future.

SOURCES OF DATA:

A data source is any location where you can find facts, figures, or other relevant information to support your research. You may create your own data source through experimentation, surveys, or observations, or you may choose to use data produced by other researchers.

Internal data sources are employed in this study. We have collected data in the form of questionnaire from two groups fresher's and experienced from the employees working in Kandee factory

HYPOTHESIS:

Null Hypothesis (H₀): A null hypothesis is a type of statistical hypothesis that proposes that no statistical significance exists in a set of given observations.

Alternative Hypothesis (H₁): the alternative hypothesis is a direct contradiction of the null hypothesis.

HYPOTHESIS 1: CHALLENGES FACED

H0: There is no significant difference in the challenges faced when using the wings software between fresher's and experienced users.

H1: There is a significant difference in the challenges faced when using the wings software between fresher's and experienced users.

HYPOTHESIS 2: EFFICIENCY

H0: There is no significant difference in the efficiency of the wings software between fresher's and experienced users.

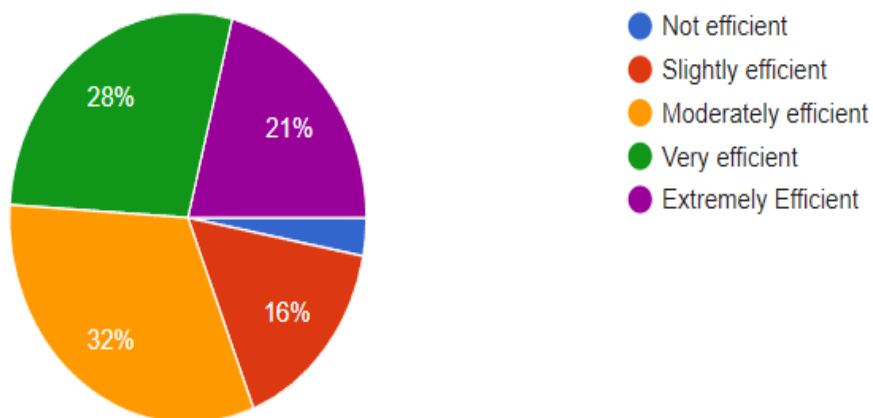
H1: There is a significant difference in the efficiency of the wings software between fresher's and experienced users.

PERCENTAGE ANALYSIS

Descriptive statistics, usually in the form of a mean or percentage, are always used to answer research questions. When it's critical to determine the proportion of participants who provided a specific response, a percentage makes sense. In general, the percentage is reported in cases where the answers fall into distinct categories.

EFFICIENCY OF USING WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Not efficient	3	3%
Slightly efficient	16	16%
Moderately efficient	32	32%
Very efficient	28	28%
Completely efficient	21	21%
TOTAL	100	100%



INTERPRETATION:

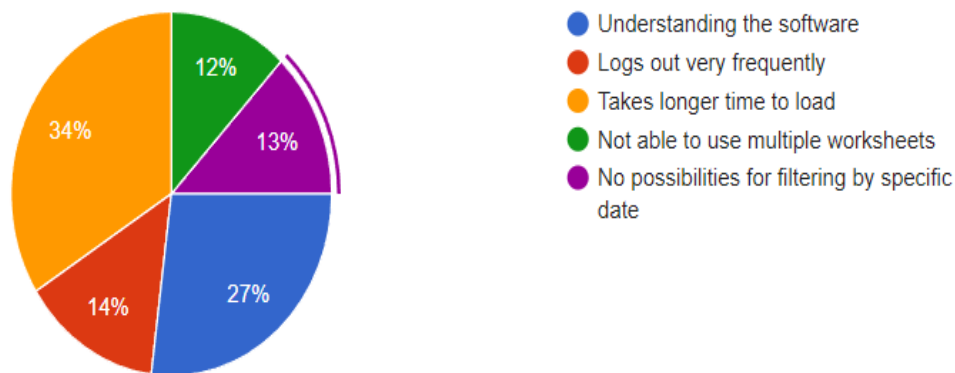
From above table it was noted that 3% of the employee selected Not efficient, 16% of the employee selected Slightly efficient, 32% of the employee selected Moderately efficient, 28% of the employee selected Very efficient, and 21% of the employee selected Completely efficient.

INFERENCE:

- Majority 32% of the respondents said that the wings software is moderately efficient in assisting in finishing the task.

DIFFICULTIES IN USING WINGS SOFTWARE

OPINION	NO OF RESPONDENTS	PERCENTAGE
Understanding the software	27	27%
Logs out very frequently	14	14%
Takes longer time to load	34	34%
Not able to use multiple worksheets	12	12%
No possibilities for filtering by specific date	13	13%
TOTAL	100	100%



INTERPRETATION:

From above table it was noted that 27% of the employee selected Understanding the Software, 14% of the employee selected Logs out very frequently, 34% of the employee selected Takes longer time to load, 12% of the employee selected not able to use multiple worksheets and 13% of the employee selected No possibilities for filtering by specific date.

INFERENCE:

- Majority 34% of the respondents said that the difficulties faced in wings software is it takes longer time to load.

HYPOTHESIS 1: CHALLENGES FACED

H0: There is no significant difference in the challenges faced when using the wings software between freshers and experienced users.

H1: There is a significant difference in the challenges faced when using the wings software between freshers and experienced users.

Group Statistics					
groups		N	Mean	Std. Deviation	Std. Error Mean
Difficulties	1	50	2.5800	1.41551	.20018
	2	50	2.8200	1.25666	.17772

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
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Difficulties	Equal variances assumed	2.308	.132	-.897	98	.372	-.24000	.26769	-.77122	.29122
	Equal variances not assumed			-.897	96.643	.372	-.24000	.26769	-.77131	.29131

INTERPRETATION:

Decision on the acceptance or rejection of H0 and H1. Since the calculated value of $t = -0.897$ is lesser than critical value $= 0.05$, we should accept the null hypothesis (H0) and reject the alternative hypothesis (H1).

INFERENCE:

Therefore, there is no significant difference in the challenges faced when using the wings software between fresher's and experienced users.

HYPOTHESIS 2: EFFICIENCY HYPOTHESIS

H₀: There is no significant difference in the efficiency of the wings software between freshers and experienced users.

H₁: There is a significant difference in the efficiency of the wings software between freshers and experienced users.

Group Statistics				
groups	N	Mean	Std. Deviation	Std. Error Mean
efficiency 1	50	3.2600	1.13946	.16114
2	50	3.6600	1.06157	.15013

Independent Samples Test										
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INTERPRETATION:

Decision on the acceptance or rejection of H_0 and H_1 . Since the calculated value of $t = -1.816$ is lesser than critical value $= 0.05$, we should accept the null hypothesis (H_0) and reject the alternative hypothesis (H_1).

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Therefore, there is no significant difference in the efficiency of the wings software between freshers and experienced users.

FINDINGS:

Findings based on the analysis of the previous chapters:

- Maximum of the respondents belong to the age group of below 25.
- Majority 62% of the respondents are Female.
- Count of female respondents equals to double the count of male respondents. Around 38% male and 62% female responded.
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- Less experienced people should gain more through knowledge Transfer practice. Hence proper mentoring and monitoring should be provided for people with less years of experience.
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- Supervisors and Managers should meet at regular intervals with the employees to discuss about the feedback and suggestions from them were it helps to understand the difficulties faced in the wings software.

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- The study is restricted only to 100 employees of Kandee factory.
- The respondent's information might be erroneous or biased. It was impossible to validate the data independently.
- More employee information would have allowed for a more thorough investigation, but time constraints prevent it from taking place.

CONCLUSION:

- Based on the study the challenges faced by the fresher's and experienced users doesn't change much. Experienced users can provide more insights on how they overcome the difficulties which will help fresher to cope up faster.
- Wings automation software should be a continuous learning process and continuous updates to use its latest features which helps the company being more productive.

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https://www.researchgate.net/publication/336368800_Factors_That_Influence_Accounting_Information_System_Implementation_And_Accounting_Information_Quality
- Comparative Analysis of Computerized Accounting System and Manual Accounting System of Quoted Microfinance Banks (MFBs) in Nigeria
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3704468#:~:text=Manual%20accounting%20systems%20are%20prone,equity%20are%20prepared%20by%20hand.
- The operational reports and financial reports that an accounting information system generates must be of high quality in order to be useful to users who require them.
<https://corporatefinanceinstitute.com/resources/accounting/qualitative-characteristics-of-accounting-information/>
- Accounting information aids a business in supplying processed information, claims Hadi (2014).
https://www.researchgate.net/publication/338395661_The_Perceptions_of_Managers_on_the_Usefulness_of_Accounting_Information_during_the_Decision-Making_Process_Case_Study_Iran_Khodro_Automotive_Co
- According to Tychalas and Karatza (2020) and Arcega et al. (2015), respondents tend to finish their jobs successfully when utilizing a computerized accounting system, which also improves their output in terms of both quantity and quality.
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