

Information System Technology Factors and Flexibility Attests the Selection of Ready-Made Accounting Programs (Cloud) of the Real Estate Business Group in Bangkok and Surrounding Area

Siraphat Ling¹, Phatteera Jiraudomsarod²

^{1,2}Graduate School of Business Administration, Bangkok Suvarnabhumi University,
Bangkok, Thailand

¹Siraphun2015@gmail.com

Abstract: *The purpose of this research is to study and analyze information technology factors, consisting of perceived benefits of using a ready-made accounting program (Cloud), perceived ease of choosing a ready-made accounting program (Cloud), expectations from The efficiency of choosing a ready-made accounting program (Cloud-based) and receiving support and after-sales service. that affect the selection of a ready-made accounting program (CLOUD) and to study and analyze the factors of flexibility in using the program, including flexibility in use and flexibility for improvement and change That affects the choice of using a ready-made accounting program The research results found that Both information technology factors The value is at a high level. and the flexibility factor of using the program It has the highest level of value. When considering each aspect of information technology factors, it was found that the perceived benefits of choosing a ready-made accounting program (Cloud-based) had the highest average. And when considering each aspect of information system factors, it was found that flexibility in use has the most average The results of the hypothesis testing found that the factors that influence the selection of a ready-made accounting program (Cloud) are expectations from the efficiency of using a ready-made accounting program (Cloud), receiving support and providing after-sales service. Flexibility for improvement and change and flexibility in use*

Keyword: *Cloud, Value, Business*

1. Introduction

Account management is an essential part of any business. (Buttle, & Maklan, 2019) Whether it is a large business group or small business group or SME by using a cloud-based accounting program. It will be convenient and appropriate for small businesses or SMEs. which has not as much transaction volume as large business group. (Liu, 2012) The ready-made accounting program (Cloud-based) will help reduce the complexity of managing business accounts. (Garov, Et al 2018) Reduce the use of resources for maintaining tools and is easily accessible and more responsive to the needs of users Choosing to use a ready-made accounting program (Cloud-based) for SME companies in the Samut Prakan area. It is a very important matter nowadays. Because small businesses or SMEs It plays an important role in supporting the country's economy. and requires efficient management in order to grow sustainably. (nIswari, 2018) The use of digital technology is an important part in increasing the work efficiency of small businesses or SMEs and ready-made accounting programs (Cloud-based). It is one of the tools that can help small businesses or SMEs operate more efficiently. With the change of

technology and development of ready-made accounting programs (Cloud-based) Makes it easier and more convenient for small businesses or SMEs to use ready-made accounting programs by being able to access information. and work together anywhere, anytime where there is internet and have a regular data backup system To prevent data loss This is an important factor that makes small businesses or SMEs choose to use ready-made accounting programs (Cloud-based) instead of using regular programs. (Passerini, et al 2012)

Using a ready-made accounting program (Cloud-based) in small businesses or SMEs in Samut Prakan province. (Sukasirawat, & Gerdri,2014) Starting to become popular today Because there are many benefits to managing accounting transactions. and finance of small businesses or SMEs, especially in the online business sector that regularly conduct transactions through the website Factors in selecting a ready-made accounting program (Cloud-based) in the Samut Prakan area Choosing a Small Business Service Provider Or SMEs should choose a provider of ready-made accounting software (Cloud-based) with experience. and has a good reputation for providing services . (Yohmad, & Prabrat, 2022) The ability of the ready-made accounting program (Cloud-based) should have the ability to manage accounting transactions. and finances efficiently And legally, support and after-sales service. Small businesses or SMEs should choose a ready-made accounting program provider.)Cloud) with support and good after-sales service in order to receive assistance in the event of a problem or errors in use and the worthiness of the price of choosing a ready-made accounting program (Cloud type) . As follows: Ability to process data: A good accounting program should have the ability to process data quickly. and is accurate To help users quickly complete their account operations. and there is no mistake, Business compatibility : A good accounting program should be compatible with the business. and operations of SME companies in the Samut Prakan area and must be consistent with the law and latest technology, information security : A good accounting program should have data security, value for money. Choosing the right accounting program And being comfortable to use is extremely important. Research objectives To study and analyze information technology factors, including perceived benefits of using a ready-made accounting program (Cloud-based). Perception of the ease of choosing a ready-made accounting program (Cloud), expectations from the efficiency of choosing a ready-made accounting program (Cloud), and receiving support and after-sales service. That affects the choice of using a ready-made accounting program (CLOUD).

2. Literature Review

Today, information technology has played an important role in every industry. This is because information technology has become an important tool for every aspect of work, starting from education. business commerce Agriculture Industrial Public health, research and development, as well as politics. and public administration work which information technology to help make that work more efficient and effective Information technology systems can therefore be considered. It is useful for use in various aspects of management such as planning. (Varian, et al 2004) The information technology system can be used to plan organizational management, human resource management, product production processes, marketing, accounting work, etc. In the decision-making aspect, the information technology system can be used to make decisions to select an approach. the option that has the least problems Solving various problems, having a complete, modern and complete information technology system will help make accurate, faster and more efficient decisions, or even In terms of operations, information technology systems can be used to carry out various operations, such as using them to control or follow up on performance in accordance with the regulations, objectives and goals of the organization (Sambamurthy, Et al 1993)

Meaning of information technology (IT: Information Technology) or commonly known as IT. It's a well-known word. and are very familiar in society in the information age or an information society without technological borders Information may be recognized as having the greatest potential of all. (Turban,2003). The study issues can be seen. that information technology systems have received

attention from all countries around the world Which is clearly evident. Information technology must certainly bring great benefits to various countries. (Carr, 2004) Information technology has given many meanings to the word information technology, such as: The word information technology means “Various processes and work systems that help obtain the required information, including various tools and equipment, storage and processing processes. and display the results in various formats.” Information technology means “technology related to processing and dissemination of information Which includes the main ones: computer technology” Information technology means “using technology to add value to information, making information useful. and can be used more widely. Information technology also facilitates human communication with each other more limitlessly. In this regard, information and communication technology may be divided into three main types: the internet, intranet, and the world wide web.” (Turban, et al 2001)

Therefore, it may be concluded that Information technology is related to computers. which has both a database system Processing system and a precise communication system and fast information technology equipment that has elements of computer technology and telecommunications technology including wired systems and wireless systems for managing, procuring, storing, processing, and connecting and disseminate information electronically for use To achieve the goals of technology users. (Minoli, 2003). That helps in connecting database information, creating models, categorizing, sorting, calculating, storing, researching, making copies. and spread or data communication that is applied according to needs and create value for users of both direct and remote systems. Various technologies are used for processing and disseminating information in the form of sound and images. numeric letters and various ready-made programs using computer technology and telecommunications technology means Everything related to production, creation and network connection (Mansell, & Wehn, 1998) The Institute for the Promotion of Teaching Science and Technology stated that progress in science and technology has led to the development and invention of many conveniences and conveniences for living. Technology has come to enhance the basic necessities of living very well. Technology allows the construction of residences of standard quality and the ability to produce products. and provide various services to meet more human needs. Technology makes the production system able to produce a large number of products with lower prices, higher quality products, technology makes communication convenient. (Mazda,2014) The television images were transmitted. and computers allow the use of information in More and more news is available these days with radio and television stations, newspapers and other media. (Morreale, & Terplan, 2018)

Used for distributing news is television broadcasting via satellite. to report live events which makes it clear that Technology has played a huge role. The role of technology development is faster with the development of computer equipment. and components, it can be seen that in the past four or five years there will be products New technology in which computers are involved is evident all the time and the word "technology" has started to become a commonly used word since. The Second Industrial Revolution of the 20th Century The term began to change meaning in the early 20th century, when sociologist Thorstein Veblen began. Translate the German concept of the word Technik to "technology" in German and other European languages. There is a clear difference between the meanings of technik and technologie, but this difference does not appear in English. Both words are often translated as "technology". By the 1930s, "technology" was used to refer to both the arts and industrial studies. and industrial art itself (Grubestic, & Mack,2015)

3. Research Methodology

This research is a study of information system technology factors. and flexibility affects the selection of ready-made accounting programs (CLOUD). of the real estate business group In Bangkok and surrounding areas. The researcher conducted quantitative research. (Quantitative research) using questionnaires (Questionnaire) in collecting data The results from the questionnaire were then processed with a statistical package (SPSS) to analyze and draw conclusions. in collecting data By specifying the

scope of the research. In this study, we aimed to study information system technology factors. And flexibility affects the choice of a ready-made accounting program (Cloud). Case study: Real estate business. In Bangkok and surrounding areas

Population and Sample used in the Study

The population used in this study is accountants working for organizations in the real estate business category. In Bangkok and surrounding areas where a ready-made accounting program information system (Cloud-based) is used in operations. From studying data on the number of real estate businesses In Bangkok and surrounding areas From searching through the website The Department of Business Development found that the real estate business In Bangkok and surrounding areas There are a total of 7,236 places (data as of December 2020). The sample group used in this study is the number of accountants working in the business. real estate In Bangkok and surrounding areas, which has 7,236 places, the sample size was set at 450 people for this study. Obtain appropriate educational results and covers the information of the study and easier to present in the form of percentage tables.

Research Tools, Data Sources

Data collection for this study The researcher has performed the following steps: Primary Sources (Primary Data) Data collection for this study. The researcher distributed and collected the questionnaires. By collecting questionnaire data from the real estate business group. In Bangkok and surrounding areas Until the total number was 450 samples. Secondary data sources (Secondary Data) are data obtained from research from books and academic documents of related research. Various printed media and websites related to data analysis and collect information from books Articles and studies related to the study of the researcher to be used as guidelines for this study.

4. Research Results

Presentation of research results on Information system technology factors and flexibility Affects the choice of ready-made accounting programs (CLOUD) of the real estate business group. In Bangkok and surrounding areas, this time, a quantitative research study was used. (Quantitative Study) in the form of survey research (Survey Research) and one-shot case study using questionnaires. (Questionnaire) is a tool for collecting information from the real estate business group. In Bangkok and surrounding areas, a total of 450 samples. Then the data obtained was used to check the completeness and accuracy of the questionnaire. Then the questionnaire was coded (Coding) according to statistical research methods. and carry out computer processing Using a statistical package Then, the results from the data collection were used to analyze the study results. The details are as follows:

Results of analysis of factors affecting the choice of ready-made accounting software (CLOUD) of the real estate business group. In Bangkok and surrounding areas Using the multiple regression analysis method.

variable	quality success		T	p-value	Collinearity Statistics	
	B	S.E.			Tolerance	VIF
(Constant)	1.098	0.306	3.590	0.000	-	-
(Cloud) (A1)	0.064	0.054	1.185	0.237	0.847	1.181
(Cloud) (B2)	0.072	0.045	1.617	0.107	0.781	1.280
(Cloud) (C3)	0.202	0.042	4.856	0.000*	0.857	1.166
(D4)	0.282	0.021	13.224	0.000*	0.975	1.026
(E1)	-0.113	0.041	-2.767	0.006*	0.778	1.285
(F2)	0.247	0.041	6.078	0.000*	0.838	1.193
R = 0.592 SE = 0.41106 R ² = 0.351 Adjusted R ² = 0.342						

The analysis results found that Variables that can predict the results of choosing a ready-made accounting program (CLOUD) (Y) are expectations from the efficiency of choosing a ready-made accounting program (Cloud) (C3), receiving support and providing after-sales service. (D4), flexibility in improvement and change (F2) and flexibility in use (E1). The aforementioned variables can predict the results of choosing a ready-made accounting program (CLOUD) (Y) by 3.42 percent (Adjusted R2 = 0.342) with details as follows: Expectation from the efficiency of choosing a ready-made accounting program (Cloud) (C3) is a factor that affects the choice of ready-made accounting program (CLOUD) with a value of $B = 0.202$, $p\text{-value} = 0.000$, which is less than 0.05 Therefore, it can be concluded that Expectations from the efficiency of choosing a ready-made accounting program (Cloud type) have a positive effect on choosing to use a ready-made accounting program (CLOUD type). Receiving support and providing after-sales service (D4) is a factor that affects the choice of ready-made accounting software (CLOUD) with a value of $B = 0.282$, a $p\text{-value} = 0.000$, which is less than 0.05. Therefore, it is concluded You can say that Receiving support and providing after-sales service It has a positive impact on the selection of ready-made accounting programs (CLOUD).

Flexibility for improvement and change (F2) is a factor that affects the selection of a ready-made accounting program (CLOUD) with a value of $B = 0.247$ and $p\text{-value} = 0.000$, which is less than 0.05. Therefore, it can be concluded that Flexibility in making changes It has a positive impact on the selection of ready-made accounting programs (CLOUD) Flexibility in use (E1) is a factor that affects the choice of ready-made accounting software (CLOUD) with a value of $B = -0.113$ and $p\text{-value} = 0.006$, which is less than 0.05. Therefore, it can be concluded that Flexibility in use It has a positive impact on the selection of ready-made accounting programs (CLOUD).

5. Summary of Study Results Discussion of Research Results

A study of the factors that affect the selection of a ready-made accounting program (CLOUD model) found that the factors that influence the factors that affect the selection of a ready-made accounting program (CLOUD model) are: Expectations from the efficiency of choosing a ready-made accounting program (Cloud) (C3), receiving support and after-sales service (D4), flexibility in making changes (F2), and flexibility in use. (E1) But for the other two aspects, perceived benefits of choosing a ready-made accounting program (Cloud-based) (A1) And the perceived ease of choosing a ready-made accounting program (Cloud type) (B2) does not influence the choice of ready-made accounting program (CLOUD type). The researcher would like to consider each aspect separately as follows. Information technology factors Regarding the perceived benefits of choosing a ready-made accounting program (Cloud), there is no influence on choosing a ready-made accounting program (CLOUD). The results of the study found that the perceived benefits of choosing a ready-made accounting program (Cloud) did not have a positive influence on choosing to use a ready-made accounting program (CLOUD). Research limitations From the study of factors affecting the selection of a ready-made accounting program (CLOUD model), the results found that flexibility for improvement and change Perceived ease of choosing a ready-made accounting program (Cloud-based) and flexibility in use. Affects the selection of a ready-made accounting program (CLOUD model). Can be used as a guideline for accountants to use in choosing a ready-made accounting program (CLOUD model) and know the obstacles that arise from choosing a ready-made accounting program (CLOUD model), including so that developers of ready-made accounting programs (CLOUD model) can use it as a guideline for improvement. and develop programs appropriately and compatible with the real estate business system

Suggestions for Next Study

From the study, factors affecting the selection of a ready-made accounting program (CLOUD) are recommended for future studies. That is, you should study other factors that may affect the selection of a ready-made accounting program (CLOUD model). You should study other sample groups, which will allow for analysis. Information system technology factors and flexibility Affects the choice of ready-

made accounting software (CLOUD) of the real estate business group. In Bangkok and surrounding areas can cover all sample groups

6. References

- [1] Buttle, F., & Maklan, S. (2019). *Customer relationship management: concepts and technologies*. Routledge.
<https://doi.org/10.4324/9781351016551>
- [2] Carr, N. G. (2004). *Does IT matter?: information technology and the corrosion of competitive advantage*. Harvard Business Press.
<https://doi.org/10.1145/1022348.1022349>
- [3] Garov, K. A., Yovkov, L. Y., & Rusenova, L. I. (2018). Cloud-based e-learning. *Tem Journal*, 7(2), 286.
- [4] Grubestic, T. H., & Mack, E. A. (2015). *Broadband telecommunications and regional development*. Routledge.
<https://doi.org/10.4324/9781315794952>
- [5] Iswari, N. M. S., Santoso, H. B., & Hasibuan, Z. A. (2018, October). Cloud-based e-business system for small and medium enterprises: A review of the literature. In *2018 Third International Conference on Informatics and Computing (ICIC)* (pp. 1-4). IEEE.
<https://doi.org/10.1109/IAC.2018.8780521>
- [6] Liu, Z. (2012). The construction of SME accounting information system. *Management & Engineering*, (7), 31.
- [7] Mansell, R., & Wehn, U. (1998). *Knowledge societies: Information technology for sustainable development*. Oxford University Press.
- [8] Mazda, F. (Ed.). (2014). *Telecommunications engineer's reference book*. Butterworth-Heinemann.
- [9] Minoli, D. (2003). *Telecommunications technology handbook*. Artech House.
- [10] Morreale, P. A., & Terplan, K. (2018). *CRC handbook of modern telecommunications*. CRC press.
<https://doi.org/10.1201/9781420078084>
- [11] Passerini, K., El Tarabishy, A., & Patten, K. (2012). *Information technology for small business: managing the digital enterprise*. Springer Science & Business Media.
<https://doi.org/10.1007/978-1-4614-3040-7>
- [12] Sambamurthy, V., Venkataraman, S., & DeSanctis, G. (1993). The design of information technology planning systems for varying organizational contexts. *European Journal of Information Systems*, 2(1), 23-35.
<https://doi.org/10.1057/ejis.1993.4>
- [13] Sukasirawat, N., & Gerdri, N. (2014). Challenges and limitations of driving innovation in Thai SMEs. *KMUTT Research and Development Journal*, 37(1), 119-131.
- [14] Turban, E., Rainer, R. K., & Potter, R. E. (2001). *Introduction to information technology* (p. 550). New York, NY: John Wiley & Sons.
- [15] Turban, E., Rainer, R. K., & Potter, R. E. (2003). *Information technology*. *Islamic Studies*, 2(0).
- [16] Varian, H. R., Farrell, J., & Shapiro, C. (2004). *The economics of information technology: An introduction*. Cambridge University Press.
<https://doi.org/10.1017/CBO9780511754166>
- [17] Yohmad, S., & Prabrat, S. (2022). Approaches for the Accounting Profession-Based Development of Skills and Abilities for the Accountants Working in Accounting Offices in Southern Thailand. *Central Asia & the Caucasus* (14046091), 23(2).