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(Davis's Technology Acceptance Model)   Davis
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(%98)   .

(Excel)

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(Baxter and Oatley, 1991; Hendrickson, Massey and   :   )
Gronan 1993; Chau, 1996)
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(Baxter and Oatley, :   )
1991; Torkzadeh and Angulo, 1992; Sutton and Faulkner,
1994; Chau, 1996).

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(Technology Acceptance

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Davis

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(Davis, 1993: 476)

(TAM) Davis

(1989)

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(Hendrickson, Massey and Cronan, 1993; :
Davis, 1993; Straub, 1994; Thompson and Rose, 1994;
Goette, 1995; Prescott and Conger, 1995; Igbaria,
Guimaraes and Davis, 1995; Gefen and Straub, 1997;
Straub, Keil and Brenner, 1997; Doll, Hendrickson and
Deng, 1998; Agarwal and Prasad, 1999; Teo, Lim and
Lia,1999; Venkatesh and Morris, 2000; Lederer et al.,
2000; Lowry, 2002; Lu et al., 2003; Flett et al., 2004; Wu
and Chen, 2005; Kelleher and O'Malley, 2006; Hong et
al., 2006; Saade and Kira, 2007; Arning and Ziefle, 2007;
Chen, Fan and Farn, 2007; Shih, 2007; Ngai, Poon and
Chan, 2007; Lee, Kang and Kim, 2007; Wu, Wang and
.Lin, 2007)

(1989) Davis

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(1991) Mathieson

(AM)

(TPB) Theory of Planned

Behavior   :

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[1](ReasonableTheory)

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.(Fishbein and Ajzen, 1975)

(1999/ 1420)

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(2003) Al-Moghaiwli

(TPB)   (AMT)

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(2005) Salib and Wahba   (Lotus 1-2-3)

(Harvard Graphics)   (Word Perfect)

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(2005) Al Sukkar and Hasan

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(1996) Hendrickson and Collins

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(2005)   Van Schaik

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Rose and Straub

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(Rose and Straub, 1998) .

Davis (Al Sukkar and Hasan, 2005)

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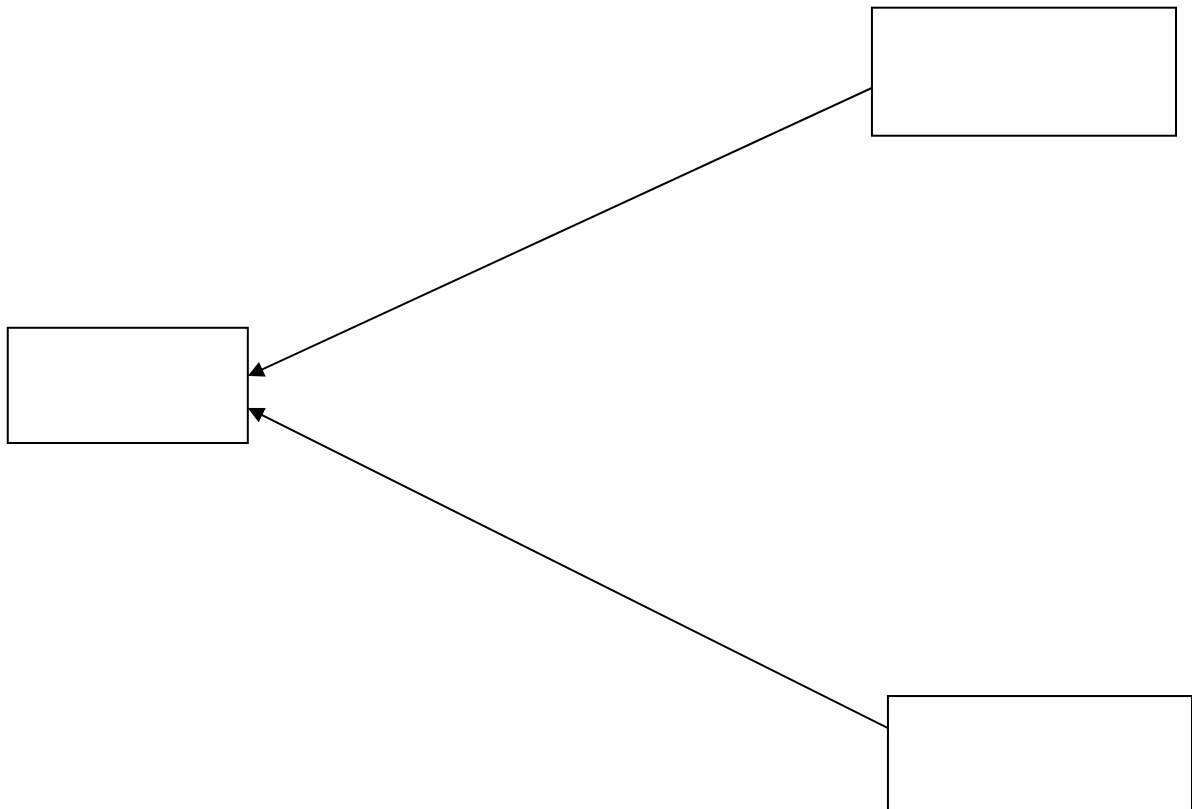
Davis (1989)

(Adams, Nelson and Todd, 1992; Igbaria, :
Guimaraes and Davis,1995; Gefen and Straub,1997; Teo,
Lim and Lia,1999; Al-Moghaiwli,2003) .

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Davis (1989).

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(Cronbach Alpha)

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%10.2	31	/		-1
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%28.3	86			-2
%37.5	114			
%34.2	104			
%100	304			
%8.2	25	5		-3
%21.7	66	10 - 5		
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%9.2	28	5		-5
%23.4	71	10 - 5		
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(%28.3)   (3)

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%2.3	7			
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0.609	%91.38	4.569	)	-2
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0.633	%82.40	4.120		-3
			.	
0.559	%79.44	3.972		-4
			.	
0.721	%77	3.550	-	-5
			.	
0.529	%84.70	4.235		-6
			.	
0.771	%59.78	2.989		-7
			.	
0.681	%67.04	3.352		-8
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0.634	%74.40	3.720		-9
			.	
0.539	%64.42	3.221		-10
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0.830	%89	4.450	.	11-
0.665	%69.80	3.490	.	12-
0.541	%64.20	3.210	.	13-
0.865	%80.68	4.034	.	14-
0.563	%68.90	3.445	.	15-
0.737	%59.66	2.983	.	16-
0.853	%57.36	2.868	.	17-
0.778	%86.02	4.301	.	18-
0.763	%60.42	3.021	.	19-
0.634	%79.30	3.965	.	20-

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0.930	%92.46	4.623	.	1-
0.747	%90.20	4.510	.	2-
0.572	%86.70	4.335	.	3-
0.801	%93.80	4.690	.	4-
0.559	%88.30	4.415	.	5-
0.624	%94.22	4.711	.	6-
0.763	%90.94	4.547		

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0.982	%77.84	3.892	.	-7
0.781	%78.90	3.945	.	-8
0.728	%76.48	3.824	.	-9
0.673	%78.20	3.910	.	-10
0.833	%77.42	3.871	.	-11
0.673	%78.32	3.916	.	-12
0.650	%79.44	3.972	.	-13
0.712	%78.08	3.904		

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(3.720 3.972 4.120 4.235 4.569)
%82.40 %84.70 %91.30) (%70.1)
- . (%74.40 %79.44 .(%68.1)

(2.989 3.221 3.352 3.55)
(%59.78 %64.42 %67.04 %77) . (%67.4)
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.(%89) (4.45) (%82.9)
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(3.965 4.034 4.301)
.(%79.30 %80.68 %86.02) (5)

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0.785	%81.64	4.082		.	-1
(2) 0.853	%73.66	3.683	( ) .		-2
0.813	%77.64	3.882			

(10)

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0.817 10.34 0.000	0.903 11.78 0.000	(B) (t)
49.321 0.000 0.693		(F) (R^2)

.(%57.36

(7)   3.445   3.490)

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.(%90.94)   (4.547)   3.021)

%59.66   %60.42)   (2.868   2.983

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(1)   5 -4.25   ) :

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.(0.930 -0.559)

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0.745	0.811	(B)
8.99	9.69	(t)
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34.221		(F)
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(9)

(Multivariate Regression

.Model)

.(%81.64)   (4.082)

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$$Y_i = \sum_{k=l}^{k} \beta_k \, X_{ik} + \varepsilon_i \qquad\qquad ($$

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k =   (–   )

X_i =

Y_i =   .(%73.66)   (3.683)

ε_i =

β_k =   ( )   .(0.853)

(10)

(F)

(35.81)   (3.882)

(0.01)   .(%77.64)

(0.01)

(0.693)
(%69.3)

(0.903)

(0.817)
.(0.01)

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(11)

(34.221)   (F)
(0.01)

(%61.3)
.(0.613)

(t)   (0.01)

(0.811)

.(0.745)

.(%99)

(Mathieson, 1991; Hendrickson and Collins, 1996; :
Rose and Straub, 1998; Salib and Wahba, 2005; Van
Schaik, Barker and Moukadem, 2005;
.(1999/   1420

(t)
.(0.01)

(Straub, Keil and Brenner, 1997; Lederer et al., :
.2000; Al- Moghaiwli, 2003)

Davis

5.

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1.   (%98)

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(Excel)

.(%82.9)

3.

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(0.817 0.903)   4.235 4.569)

%91.30)   (3.720 3.972 4.120

.(%69.30)   .(%74.40 %79.44 %82.40 %84.70

.9   .4

(0.811)

.(0.745)   .

(%61.30)

                                        4.034 4.301 4.45)

.   %80.68 %86.02 %89)   (3.965

                                              .(%79.30

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                                              .(%90.94)

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.   (3.882)

ب-   .(%77.64)

(1989) Davis   .7

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Accountants' Use of Spreadsheet Packages
"An Empirical Study on a Sample of Accountants in Jordan"

*Abed El-Naser I. Noor and Inaam M. Zwalif**

ABSTRACT

The objective of this research is to study the accountants' use of spreadsheet applications in Jordan and to reveal the reasons of accepting or rejecting the use of such applications.

Davis's Technology Acceptance Model (TAM) was used to explain the behavior of members of the sample towards accepting or rejecting the use of spreadsheets. The study included a representative sample of accountants working at banks, audit firms and corporations. A questionnaire was prepared and distributed to the members of the sample.

The study results demonstrated that (98%) of accountants in Jordan use spreadsheet applications. Excel was the preferred application in the country. The most used functions of spreadsheets are: edit commands, algebraic commands, graphics, database commands and data commands. The basic record-keeping, operation budgets, depreciation and management reports were the tasks most frequently undertaken with spreadsheets. In addition, the study revealed the validity of implementing Davis's Technology Acceptance Model in Jordan, since this model was able to explain the behavior of Jordanian accountants towards the use of spreadsheets.

The study ends up with some recommendations, which strengthen the use of spreadsheets in the accounting work.

Keywords: Accountants, Spreadsheet Applications, Technology Acceptance Model, Perceived Usefulness, Perceived Ease of Use.

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