

### APPENDIX 3

#### The Validity Test

#### Technology Utilization

		Correlations				
		TU1	TU2	TU3	TU4	X1
TU1	Pearson Correlation	1	.680**	.347*	.163	.725**
	Sig. (2-tailed)		.000	.024	.302	.000
	N	42	42	42	42	42
TU2	Pearson Correlation	.680**	1	.334*	.261	.757**
	Sig. (2-tailed)	.000		.031	.095	.000
	N	42	42	42	42	42
TU3	Pearson Correlation	.347*	.334*	1	.348*	.720**
	Sig. (2-tailed)	.024	.031		.024	.000
	N	42	42	42	42	42
TU4	Pearson Correlation	.163	.261	.348*	1	.666**
	Sig. (2-tailed)	.302	.095	.024		.000
	N	42	42	42	42	42
TU	Pearson Correlation	.725**	.757**	.720**	.666**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	42	42	42	42	42

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

#### User Training

		Correlations				
		UT1	UT2	UT3	UT4	X2
UT1	Pearson Correlation	1	.272	.292	.254	.613**
	Sig. (2-tailed)		.082	.060	.104	.000
	N	42	42	42	42	42
UT2	Pearson Correlation	.272	1	.500**	.188	.689**
	Sig. (2-tailed)	.082		.001	.232	.000
	N	42	42	42	42	42
UT3	Pearson Correlation	.292	.500**	1	.473**	.803**
	Sig. (2-tailed)	.060	.001		.002	.000

N		42	42	42	42	42
UT4	Pearson Correlation	.254	.188	.473**	1	.713**
	Sig. (2-tailed)	.104	.232	.002		.000
	N	42	42	42	42	42
UT	Pearson Correlation	.613**	.689**	.803**	.713**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	42	42	42	42	42

\*\* . Correlation is significant at the 0.01 level (2-tailed).

## User Expertise

		Correlations				
		UE1	UE2	UE3	UE4	X3
UE1	Pearson Correlation	1	.156	.229	.302	.524**
	Sig. (2-tailed)		.322	.144	.052	.000
	N	42	42	42	42	42
UE2	Pearson Correlation	.156	1	.481**	.653**	.815**
	Sig. (2-tailed)	.322		.001	.000	.000
	N	42	42	42	42	42
UE3	Pearson Correlation	.229	.481**	1	.358*	.722**
	Sig. (2-tailed)	.144	.001		.020	.000
	N	42	42	42	42	42
UE4	Pearson Correlation	.302	.653**	.358*	1	.823**
	Sig. (2-tailed)	.052	.000	.020		.000
	N	42	42	42	42	42
UE	Pearson Correlation	.524**	.815**	.722**	.823**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	42	42	42	42	42

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## Accounting Information System Implementation

		Correlations			
		AIS1	AIS2	AIS3	Y
AIS1	Pearson Correlation	1	.773**	.569**	.903**
	Sig. (2-tailed)		.000	.000	.000

	N	42	42	42	42
	Pearson Correlation	.773**	1	.481**	.864**
AIS2	Sig. (2-tailed)	.000		.001	.000
	N	42	42	42	42
	Pearson Correlation	.569**	.481**	1	.810**
AIS3	Sig. (2-tailed)	.000	.001		.000
	N	42	42	42	42
	Pearson Correlation	.903**	.864**	.810**	1
AISI	Sig. (2-tailed)	.000	.000	.000	
	N	42	42	42	42

\*\* . Correlation is significant at the 0.01 level (2-tailed).

