

Impact of Using Computerized Accounting Programs on Enhancing the Financial Performance of The Entrepreneurship Projects in Palestine

(Case Study: UCAS technology incubator-The University College for Applied Sciences- Gaza)

Husam M.S Farhat ¹, Haytham A. A Abu Jarbou' ²

¹, MSc in Accounting and Finance

², MBA in Administration and Intrapreneurship

<p>Article history Submitted: 17 March, 2021 Revised: 20 March, 2021 Accepted: 25 March, 2021</p>	<p>Abstract The study aims to investigate the impact of Computerized Accounting Programs on enhancing the financial performance of entrepreneurship projects in Palestine. The descriptive analytical approach was used, and a random sample of 105 intrapreneurs benefitting from UCAS incubator was selected with 48 projects, of which 88 were retrieved with 86% as a recovery rate. The results were analyzed using SPSS. However, the results revealed that the factors including the recognized benefit of the computerized accounting programs, the usability, good training and the confidentiality affect the intrapreneurs' intention to use these programs. It was also concluded that the effect of these factors on enhancing the Entrepreneurship Projects can be indicated by expenses expenditure, increasing the incomings, the support to the financial and administrative decision and identifying the points of strength and weakness in addition to enhancing the monitor of the financial performance. The study finally recommended to consider the factors affecting the success of using the computerized accounting programs when preparing them, add formative courses in computerized accounting programs for the intrapreneurs before using and incubating their intrapreneurship projects. It was also recommended to ensure the ability to use these programs in addition to making the intrapreneurs able to use the program well before launching the project.</p>
<p>Keywords: <i>Entrepreneurship Projects, Financial Performance, Factors of programs success, Computerized Accounting Programs</i></p>	

1. Introduction

The rapid developments in all areas of life constitute a starting point for new concepts allowing all parts of the world societies in addition to their incubators to progress especially the intrapreneurs who think creatively to keep up with the developments and make their societies productive rather than receptive. Consequently, the importance of entrepreneurship is daily increasing due to its role in the sustainable economic development. This importance is attributed to its widespread all over the world and tremendous demand on it by the youth seeking for firstly entering the labor market [24].

Hence, the idea of establishing incubators, with various administrative and technical competencies that support these ideas and help their intrapreneurs to change them into income-generating programs and move towards competitiveness in the market, appeared. Intrapreneurs often face many challenges in their entrepreneurial journey. The most critical challenges include financial planning and management, conflating the project expanses and personal expenses and depending on the mental methods or manual registration in the financial administration of the project regardless the use of the computerized accounting programs to monitor the business outcomes and rationalize their financial administrative decisions in addition to the long-term investment decisions. However, some intrapreneurship projects may fail because of the intrapreneurs' inability to calculate their business outcomes and feasibility of their well as they think that they haven't achieved satisfying returns in the beginnings. The recent investigation made by Riyli magazine and presented by SEDCO Holding Group, in which more than 1000 Saudi intrapreneurs were involved, revealed than the financial obstacles and planning come first within the obstacles hindering their success as intrapreneurs [1].

Due to the importance of the obstacle's removal and the cognitive support for this creative ambitious youth, this field study emerges as an attempt to get effective systematic outcomes that can be generalized over the population of the study locally and globally. The problem of this study is derived from the importance of enhancing the intrapreneurship projects for improving its reality through enhancing its financial performance and administration professionally. This will ensure

its strong continuity and the increase of investment opportunities till the profession competition in the labor market [3]. The problem is that financial accounting and understanding its technical programs are among the limits of its success. It also constitutes a source of tension for most of the intrapreneurs. To confirm this, the researchers interviewed 3 directors of 3 main incubators in the Gaza Strip (UCAS Technology Incubator, Sky Geeks and Business and Technology Incubator) so that they can closely diagnose the target of the study. The interviews concluded that there is a real problem presented by the lack of intention to the use of the accounting programs in the intrapreneurship projects and the inability to accurately identify the business outcomes. It was also found that the incubators lack an identified methodology to get a practical solution for this problem. Therefore, the researchers targeted UCAS Technology Incubator in as a case study and investigated the paths to solve the problem scientifically. The researchers hope that this study will contribute to find some solutions and suggestions for the problem. Consequently, the study asks the following main question: "What is the impact of using the computerized accounting programs on the enhancement of the financial performance of the intrapreneurship projects in Palestine? Therefore, this study aims to identify the nature of intrapreneurship projects and their significance, role, methodology and incubators in addition to the most prominent challenges facing these projects. The study also aims to identify the mature of the computerized accounting programs and their outcomes and advantages in addition to the limits of their use. Moreover, the study will identify the role of computerized accounting programs in influencing the outcomes of the intrapreneurship projects and the efficiency of these outcomes, and lastly, the study will provide suitable suggestions and recommendations that may serve intrapreneurs and intrapreneurship incubators in enhancing their financial performance.

2. Theoretical Framework

2.1 Intrapreneurship Projects

An Intrapreneurship Project is a new valuable field of business putting into consideration allocating efforts, finance and time necessary for the project management and the ability to efficiently and productively bear the potential risks of the project. Hence, it is a dynamic activity, which aims at creating wealth through producing services or products that may or may not be unique by adding the value derived from the intrapreneurs. This shall be achieved through allocating higher order skills. Moreover, Intrapreneurship means uniqueness, and mainly depends on diversity and new methods of presentation [2].

On the other hand, [4] pointed out that Intrapreneurship projects have other dimensions in addition to the economic including the social and cultural dimensions. These are derived from the general meaning of Intrapreneurship projects as they focus on using all administrative and technological dimensions to achieve the creative leadership. They also may use new mechanism aiming at distinctiveness to manage the organization hierarchy of the institutions. They are not restricted to the traditional administration or a specific culture.

From the above, the researchers conclude that the developing countries in general and Palestine in particular can approve the term Intrapreneurship Projects as an activity aiming to create a new business through allocating time and efforts to manage and operate it in addition to bear the risks resulting from it. Thus, projects have widely become among the productive and economic issues in the centre of the world attention. This is attributed to their great role in the sustainable economic development and in the involvement of various societal groups, especially youth, in the economic activity.

2.2 Intrapreneur

The concept meaning of "Intrapreneur" had improved from the beginning of the 17th century to this century as it started to take economic and social dimensions. [5] stated that the Intrapreneur, on the institutional level, is the institution which is able to be innovative and creative and to bear risks through presenting a new activity. However, it individually refers to the individual who is able to assess and seize the new ideas and transfer the new ideas into reality based on a new project. The Intrapreneur has the talents and skills of the successful leader. These skills require the innovation and flexibility in addition to the clear vision in offering the products or services. [5] also pointed out that the initiator is the one who organize the mechanism and methods to achieve the desired objectives. Besides, s/he is able to use all of the available materialistic and human resources to increase their value by presenting a creative new work.

2.3 Nature of Business Incubators

Business incubators are based on a philosophical view relying on the possibility of rehabilitating and flourishing the Intrapreneurs by guidance and assistance of a group of economical and other experts. The programs offered by the business incubators may support the creative owners of the new ideas and change these ideas into an investment project [6]. Consequently, business incubators are considered to be a main base for the establishment of the Intrapreneurship project, which they help to grow and succeed. The Intrapreneurship Thought in business incubators is based on many criteria such as developing a mechanism that incubate and pay attention to the innovative ideas through offering main services that support the initiators including [6] business incubators can be defined differently as follows: An institutional business systematically supervises the preparation and establishment of new projects for creative Intrapreneurs by providing them with comprehensive programs that include a group of services [7].

Business incubators are those type of incubators that concerns the Intrapreneurs' innovative technical projects. This type of incubators integrates with universities, research centres and investors to mutually benefit to serve Intrapreneurship projects [8].

2.4 The Role of Business Incubators in Supporting Intrapreneurship Projects

Business incubators offer different packages of services for the Intrapreneurship projects especially the small ones. These services are offered to the youth participants with innovative ideas that may be changed into income-generating projects for the Intrapreneurs admitted in these incubators. In other words, the youth go to the incubators' offices to offer their ideas and a committee of specialists look at these applications to make the decision of admission. Then, the admitted applicants are provided with the services and facilities separately for each project. The provided services may be either administrative, financial, legal or marketing, in addition to other counselling services. Moreover, the project is financed in a particular stage as the incubator undertakes to provide all of the necessary means to support small projects [9]. The most important conditions to join the incubators include:

1. The intrapreneur should have a new clear idea.
2. The project should serve the incubating society and offer job opportunities to others.
3. Some incubators require the applicant to possess the finance requires to the launch of the projects.
4. The project should be viable to grow and expand [10].

2.5 The Nature of the Financial Performance of the Intrapreneurship Projects

The financial performance of a project can be defined as the extent of the ability to well financially plan making use of all of the available sources to meet the project's needs and achieve the desired goals [11]. On the other hand, others define the financial performance of a project as the correct diagnosis to discover the financial abilities of the project and to what extent to which it is able to cover the commitments required whether they are rights of property or unsettled debts. They also add to these requirements the ability to predict the future work well through accurate professional financial checklists taking into consideration the general conditions of the Intrapreneurship Project [12]. However, we can say that the financial performance in the Intrapreneurship Project in the mechanism which enables the Intrapreneur to efficiently fill and use the available financial means of the project [12].

The financial performance of Intrapreneurship Project is a core concept as it reflects the activities and achievements of the project. It also facilitates the process of reading the outcomes of the project through identifying the level of achievement and the optimization of the resources. It is worth mention that it is a mirror for the ability and applicability of achieving the goals of the project [13].

2.6 Definition of Computerized Accounting Programs

Computerized accounting programs are among the most important modern administrative information systems. They depend on the highly skilled human efforts as they simplify dealing with data including collecting, saving, analysing and retrieving data to make operational processes. These processes aim to release data as outcomes in the form of accurate financial checklists and reports, which can be reliably in decision-Making [13]. Computerized accounting programs were also defined as the collection of physical and human parts, which work together to implement a set of processes and procedures on the financial data of the institution in accordance with the recognizable accounting standards and norms to get accurate data that may help the administration and the users to do their task and make their decisions [14].

2.7 Characteristics of Computerized Accounting Programs

The same as all modern information systems, computerized accounting programs shall have various characteristics making them active useful information programs [30-33], [15] stated that a computerized accounting program should have very specific objectives that enable designing it appropriately, be appropriate and flexible enough to keep its consistency and variables, has consistent programming, achieve a high degree in accuracy and speed of treatment and transfer, provide the users with data in time, and provide the users with the data necessary for planning.

2.8 Factors Affecting the Success and Use of Computerized Accounting Programs in Business

The recognized benefit: the degree to which the user believes that this program may help to better perform his job, achieve his goals and makes this performance valuable. In the field of technology and information system, the users are often who decide on the effectiveness of implementation [16].

Usability: the degree to which the user believes that this program is free from difficulties and hard efforts [17]. Feeling worried and difficulty of use highly affect the intention of the users to use the computerized accounting programs. Generally speaking, the user's recognition of the accounting data depends on the degree of administrative and accounting culture, which is based on study, knowledge and the time of using them [34] [38].

Good training: it refers to the ability to impart the users with all of the skills and concepts related to the use in order to raise the efficiency and improve their implementation of the program [37]. In order for the effectiveness of training to achieve, there should be guidance explaining materials for all of the icons. Thus, training is considered to be among the means which fill the gap between the attitude towards the program and the general acceptance of implementation [36].

Readiness of the program: it can be defined as the availability of the program to directly work, and the ability to be run and used as agreed. Hence, this concept involves the ability of the program to implement processing cycle including the entry, storing, treatment and preparation of professional efficient reports [18].

Confidence in the program: the integrity and soundness of the financial processes can be recognized through the degree of completion, accuracy and termination of the financial data processing within the program. The soundness of the accounting program generally described by the word "good" if it is able to implement the planned treatment within a specific schedule. On the other hand, the inaccessibility of any illegal use of the components of the processing should be insured [35].

3 Literature Review

Several studies examined the issue of this study. For example, in the study of [19] aimed to discover the most important factors affecting corporates' intention to adopt online accounting systems in the Gaza Strip, and to give an overview for the online accounting systems, the obstacles facing them and the needed future procedures. The methodology of the study was divided into two parts: the first was investigatory represented by the theoretical representation of the problem of the study and the literature review addressing the model of technology admission and the factors of confidence issued by (AICPA / CICA). On the other hand, the second was deductive represented by the practical issues in the Palestinian reality achieved through a field study depending on a questionnaire. The study concluded that the users' confidence, recognized benefit and usability positively affect the corporates' intention to adopt the online accounting system in the Gaza Strip.

In the study of [20] the study aimed to diagnose the small and mid-business Intrapreneurship in the Palestinian economy and the most prominent challenges facing them. It also aimed to suggest possible purposeful recommendations to overcome these obstacles and consequently improve the business in light of regional and global experiences in supporting and encouraging the small and mid-projects. The descriptive analytical approach was used to assess the impact of the obstacles on the performance of Intrapreneurship businesses depending on the formal data from the Palestinian Central Bureau of Statistics and Palestine Monetary Authority. The results revealed that the small and mid-businesses face many obstacles including the lack of implementing the modern administrative and financial methods and using them based on the inherited family experiences in addition to achieving no savings, which increases the costs of its products.

The study of [21] aimed to identify the obstacles facing business Intrapreneurship in Tabook and the meaning of Intrapreneurship from the point of view of the youth in order to facilitate intentions to Intrapreneurship. The researcher used the descriptive analytical approach to describe and analyse the topic of the study. The findings of the study revealed that the most significant obstacles facing business Intrapreneurship in Tabook are either financial or administrative. In the study of [22], the study aimed to discover the possibility of using the data offered by the system as a basis for assessing the financial performance of the banks, and then collect the indications that may enable the banks and other institutions which are interested in assessing the bank performance. First, the researchers described the topic of the study in relation to the impact of accounting information systems on the financial performance assessment. Then, the descriptive analytical approach was used to measure the impact of the systems on assessing the financial performance of the commercial banks. The results of the study confirmed that there is statistically significant relationship between the use of accounting information systems and assessing the financial performance of commercial banks.

The study of [23] investigated the role of Accounting System in enhancing the efficiency of the financial performance. The study is important as it studies the accounting reality which exist in the agricultural institutions. The accounting systems in the agricultural institutions were analysed to identify their role in enhancing the efficiency of the financial performance. The study importance is attributed to the lack of the studies addressing the accounting systems in the agricultural institutions and projects whether regionally or locally. The descriptive analytical approach was used the role and the impact of the accounting system in the efficiency of the financial performance in agricultural institutions. The study concluded that the accounting system applied in the agricultural institutions has a positive role in enhancing the efficiency of financial performance as it concerns recording and summarizing the financial data to conclude the outcomes of the institution works.

The study of [24] investigate the impact of China incubators in encouraging innovation in the incubated companies taking into consideration the main external factors. Hence, the study targeted the support services presented by technology incubators to encourage innovation within the incubated start-ups. Data about the 215 Chinese incubators was collected, and the study was conducted along the five years between 2009 and 2013. The findings of the study revealed that the support of the incubations positively affected all levels of innovative activities by business Intrapreneurs in all of the areas targeted in the study. It was also found that the financial support by the incubation has effective positive impact on the existence of more professional innovations.

In the study of [25] investigate the ways accounting and finance infrastructure is used and affect the performance in medium and small companies. These issues were discussed based on the literature on intellectual capital and the performance of trade. A survey method was used to capture perceptions of how accounting and finance infrastructure affects business performance in medium and small companies. The results of the study indicated that cloud-based accounting and finance infrastructure has a positive impact on human and intellectual capital. Despite the positive relationship, it is not statistically significant.

The study is a new addition that can be regionally and locally beneficial in finding creative solutions for the problem of the study. However, the study mainly aims to treat a main challenge facing the entrepreneurs in their entrepreneurship journey in financial planning and administration. This is because it highlighted the significance of addressing the other challenges facing the entrepreneurs to create a sustainable economic environment, which contributes to innovation and investment in the human minds. In addition, the researchers investigate the factors affecting the successful implementation of computerized accounting programs, the degree of consistency of the entrepreneurs' behaviour with the new programs, which helps to measure and assess the overall satisfaction at the operational dimension and its practical outcomes to enhance the financial performance of the targeted project. Moreover, the study will use a comprehensive survey to study the entrepreneurship projects in UCAS incubation taking into consideration all of the operational notes of the entrepreneurs.

Based on the literature, the conceptual model of this study is presented as shown in Figure 1.

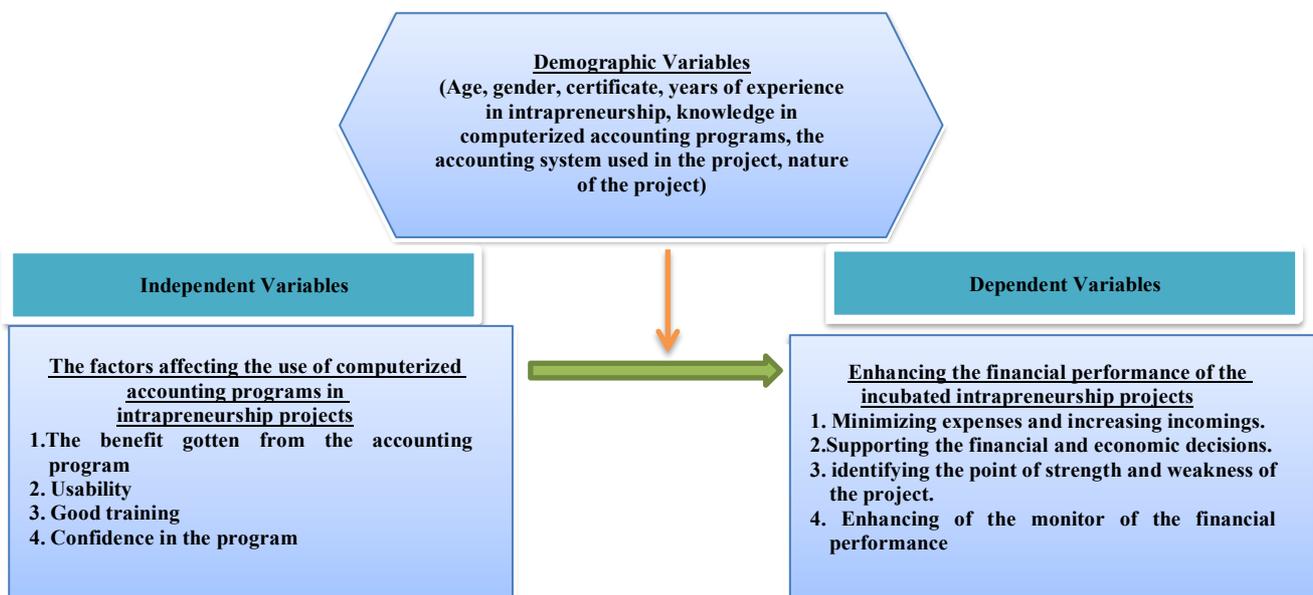


Figure 1: Research Model

Based on the proposed model, the hypotheses of this study are stated as follows:

1. The First main hypothesis: there is a statistically significant relationship in the level of significance ($0.05 \leq \alpha$) between the affecting factors (the recognized benefit, usability, good training, confidence in the program) and using computerized accounting programs on enhancing the financial performance of intrapreneurship projects.
2. The Second main hypothesis: there is a statistically significant effect in the level of significance ($0.05 \leq \alpha$) for the affecting factors (the recognized benefit, usability, good training, confidence in the program) on using computerized accounting programs on enhancing the financial performance of intrapreneurship projects.
3. The Third main hypothesis: there are a statistically significant differences in the level of significance ($0.05 \leq \alpha$) between the average of the responses on (the impact of using computerized accounting programs on enhancing the financial performance of the intrapreneurship projects) attributed to the variables of (age, gender, certificate, years of experience in intrapreneurship, knowledge in computerized accounting programs, the accounting system used in the project and the nature of the project).

4 Methodology of the Study

The researcher used the descriptive analytical approach to describe and analyse the phenomenon of the study till concluding the practical outcomes.

4.1 Population of the Study

Population of the study refers to all segments of the phenomenon of the study. Based on the problem and objectives of the study, the sample of the study consists of all of the entrepreneurship projects participating in and incubated by UCAS Technology Incubation within all of the 48 entrepreneurship programs in the incubation (Acceleration Program, Kuwait Incubation Program and DANIDA Program) see annex. (4). Each project is managed by (1-4) entrepreneurs, with a total sum of (105) entrepreneurs.

4.2 Sample of the Study

The researchers used the comprehensive survey of the population of the study. Also, 105 questionnaires were distributed over the sample of the study. 88 questionnaires (86%) were retrieved, and all of them were suitable for statistical analysis.

4.3 Instruments of the Study

The researchers interviewed the director of UCAS Technology Incubator and the director of UCAS Incubator programs to collect data about the incubated projects in UCAS and closely diagnose the situation. After this, the researcher interviewed 10 entrepreneurs from (5) entrepreneurship projects in the incubation to talk about the most important challenges they face in their entrepreneurship work. The results were mainly indicating the great difficulty in the accounting administration of the project and the inability to accurately identify their projects' outcomes. This is because many of them mix their personal expenses and the profits of the project regardless of addressing the project as an independent unit with its own existence.

The researchers then prepared a questionnaire about the impact of using computerized accounting programs on enhancing the financial performance of entrepreneurship projects in UCAS incubator. The questionnaire consisted of 3 main sections. The first is about the personal information of the respondents while the second was about the factors affecting the intention of the entrepreneurs to use the computerized accounting programs in their entrepreneurship projects and the third was about the impact of using the computerized accounting programs in enhancing the financial performance of the entrepreneurship project. Fifth Likert Scale was used in the questionnaire.

4.4 Validity of the Questionnaire

Face Validity: the questionnaire was presented into 5 specialist arbitrators in the field of administration, information technology and business entrepreneurship. The researchers made what was suggested by the arbitrators till making the final draft of the questionnaire. The construct validity is the tool used to measure the degree of objectives achievement, and that the items of the questionnaire are valid to what they are put to measure. It also shows the degree of correlation between the fields of the study and the total grade of the paragraphs of the questionnaire. This was implemented on the individuals of the survey sample which consisted of (30) items. Table (1) shows that all of Correlation coefficients of all items of the questionnaire are statistically significant at level of significance ($\leq 0.05\alpha$). This shows that all of the items of the questionnaire are valid.

Table (1) correlation coefficients between the items of the questionnaire and the total grade of each part

Item	(Sig.)	Pearson Correlation Coefficient
The recognized benefit of the accounting program	0.000	0.475
Usability	0.000	0.635
Good training	0.000	0.550
Confidence in the program	0.000	0.619
Minimizing expenses and increasing incomes	0.000	0.515
Supporting the financial and economic decisions	0.000	0.521
Identifying points of strength and weakness of the project	0.000	0.532
Enhancing the monitor of financial performance	0.000	0.377

* The correlation is statistically significant at a level of significance $\alpha \leq 0.05$

4.5 Reliability of the questionnaire

Reliability of the questionnaire refers to when the questionnaire gives the same results if applied more than one time in sequence or to the extent to which the scale gives close results in each time it is used or the degree of consistency when

used more than once repeatedly [26-29]. This was implemented on the survey sample which consists of (30) items. The researchers assured the reliability of the questionnaire using Cronbach's Alpha Coefficient. The results are shown in table (2).

Table (2) Cronbach's Alpha Coefficient to measure reliability of the questionnaire

Field	No. of items	Intrinsic validity*	Cronbach's Alpha Coefficient
The recognized benefit of the accounting program	5	.856	0.734
Usability	5	.850	0.724
Good training	5	.842	0.709
Confidence in the program	6	.838	0.703
Minimizing expenses and increasing incomes	6	.842	0.710
Supporting the financial and economic decisions	5	.825	0.682
Identifying points of strength and weakness of the project	5	.831	0.691
Enhancing the monitor of financial performance	5	.830	0.690
Total Grade	42	.892	0.796

The results in the above table (2) shows that Cronbach's Alpha Coefficient is high as it is between (0.690-0.734). However, it is (0.796) for all items of the questionnaire. Also, the value of the intrinsic validity is high as it is between (0.825-0.856) for each field, and it is (0.892) for all items of the questionnaire. This shows that the questionnaire is the validity of the questionnaire is high and statistically significant. Given the above data, the final draft of the questionnaire is ready and can be distributes as the researchers insures the validity and reliability of the questionnaire. This makes them highly confident of the validity of the questionnaire to analyse the data and answer the questions of the study and test its hypotheses.

5 Data Analysis and Discussion

The researchers used Statistical Package for the Social Sciences (SPSS) to fill in and analyse the questionnaire. A set of analysis were conducted such as the descriptive analysis, reliability, one sample t-test, correlation, ANOVA, and regression analysis.

5.1 Background of the Respondents

Statistical description of the sample of the study according to the overall data. It shows the background of the respondents in term of age, gender, certificate, and experience.

Table 3: Background Information of Respondents

Statement	Variables	Frequency	Percentage
Age	Less than 22years old	4	%4.5
	22-26 years old	34	%38.6
	27-30 years old	36	%40.9
	More than 30 years old	14	%15.9
Gender	Male	51	%58
	Female	37	%42
Certificate	MA and higher	5	%5.6
	Bachelor	71	%80.6
	Diploma	9	%10.2
	Secondary School	3	%3.4
Experience	More than 5 years	6	%6.8
	2-5 years	55	%62.5
	Less than 2 years	27	%30.7
Total	Nil	88	100%

The background information shown in Table 3 shows that 4.5% of the sample are less than 22 years old while 38.6% are between 22 and 26 years old. However, 40.9% of the sample are between 27-30 years old and 15.9% are more than 30

years old. The table also shows that 58% of the participants are males while 42% are females. The researchers think that these percentages reflect the real participation of the project as 42% of the participants are females. Table 3 also shows that 86.2% of the sample have not less than bachelor's degree, which adds a positive dimension for their responses. The researchers see that this percentage reflects the reality of the Palestinian sample as the vast majority of the Palestinian youth are educated. According to education indicators of the Palestinian Central Bureau of Statistics in 2017, 96% of the Palestinian youth who are above 15 years old know how to read and write. Moreover, the percentage of the youth whose ages are between 15 and 29 and educated in 2017 is 51.6% of them (The Palestinian Central Bureau of Statistics, 2017). The researchers see that the experience of the vast majority of the sample is (2-5) years is because most of them are new graduates giving significance to targeting those who have years of experience.

5.1 Descriptive Information Based on Projects

The descriptive information based on projects is shown in Table 4. It shows the knowledge level, accounting system, and the nature of the projects. Table (4) reveals that 71% of the sample possess high and moderate knowledge of accounting programs. Consequently, their responses are derived from this knowledge. In term of Sample distribution according to the accounting system used in the project, Table 4 shows that 655 of the participants use non- electronic systems in getting the outcomes of their projects. This agrees with [30] which investigated the existence of a gap between the accounting use and the success of the Entrepreneurship Project. In term of the description of the sample according to the nature of the project, Table 4 shows that 51% of the Entrepreneurship Project within the sample of the study work in the services sector while 30.6% work in the technological sector. Thus, 9% of the sample work in the manufacturing sector and 3.45 work in the trade sector while 5% work in other sectors.

Table (4). Statistical description of the Project Characteristics

Statement	Variables	Frequency	Percentage
Do you possess knowledge about computerized accounting programs	Highly	23	%26
	Moderately	40	%45
	Little	15	%17
	No	10	%11
The accounting system used in the Entrepreneurship Project	Electronic system	30	%34
	Manual system	55	%62
	Other	3	%3
Nature of the project	Manufacturing	8	%9
	Services	45	%51
	Technology	27	%30.6
	Trade	3	%3.4
	Others	5	%5
Total		88	100%

5.2 Testing the hypotheses of the study

The First main hypothesis: there is a statistically significant relationship in the level of significance ($0.05 \leq \alpha$) between the affecting factors (the recognized benefit, usability, good training, confidence in the program) and using computerized accounting programs on enhancing the financial performance of intrapreneurship projects. This hypothesis is represented by many sub-hypotheses. A T-test was used to know whether the average grade of responses has reached the level of neutrality (3) or not. The results are shown in table (5) below:

Table (5). Descriptive statistics and T-Test of the single sample of the items of the first main hypothesis and the total degree of each item

No.	Item	Mean	standard deviation	relative weight	Test Value	Sig.	Grade
1	The recognized benefit of the accounting program	4.081	0.46	%81.6	21.61	.000	4
2	Usability	4.2568	0.40	%85	16.2	.000	1
3	Good training	4.22	0.35	%84.4	32.19	.000	3
4	Confidence in the program	4.25	0.41	%84.6	28.25	.000	2
Total Grade		4.20	.27	%84	41.2	.000	

Generally speaking, the arithmetic average, which equals 4.20 , shows that there is a statistically significant role for the factors on the use of the computerized accounting programs in the intrapreneurship projects at the level ($\alpha \leq 0.05$), and with 84% as a relative weight, which is higher than the neutral relative weight. Also, the Sig. equals 0.00, which is less

than 0.05. This reveals that the average grade of response for this item is centrally different from the neutrality (3), which indicated that the sample agrees on the items of this part.

The Second main hypothesis: there is a statistically significant effect in the level of significance ($\alpha \leq 0.05$) for the affecting factors on using computerized accounting programs on enhancing the financial performance of intrapreneurship projects. A T-test was used to know whether the average grade of responses has reached the level of neutrality (3) or not. The results are shown in table (6) below:

Table (6). Descriptive statistics and T-Test of the single sample of the items of the first main hypothesis and the total degree of each item

No.	Item	Mean	Standard deviation	Relative weight	Test Value	Sig.	Grade
1	Minimizing expenses and increasing incomes	4.25	0.40	%85	29.25	.000	3
2	Supporting the financial and economic decisions	4.21	0.38	%84	29.55	.000	4
3	Identifying points of strength and weakness of the project	4.30	0.41	%86	29.78	.000	2
4	Enhancing the monitor of financial performance	4.32	0.37	%86.1	32.15	.000	1
Total Grade		4.271	0.24	%85	49.6	.000	

In general, the arithmetic average, which equals 4.271, of all of the items of the second main hypothesis shows that there is a statistically significant role for the factors on the use of the computerized accounting programs in the intrapreneurship projects on enhancing the financial performance with 85% as a relative weight, which is higher than the neutral relative weight (60%). Also, the Sig. equals 0.00, which is less than 0.05. This reveals that the average grade of response for this item is centrally different from the level of neutrality (3), which indicated that the sample agrees on the items of this part. The Third main hypothesis: there is a statistically significant relationship in the level of significance ($0.05 \leq \alpha$) between the affecting factors (the recognized benefit, usability, good training, confidence in the program) and using computerized accounting programs on enhancing the financial performance of intrapreneurship projects.

Table (7). Multiple regression analysis for regression coefficients

No.	Independent variables	Sig.	Test- value	Regression coefficient
1	The fixed value	0.275	1.099	0.648
2	the recognized benefit of the accounting program	0.013	2.555	0.229
3	Usability of the accounting program	0.000	4.597	0.367
4	Good training on the accounting program	0.007	2.786	0.233
5	Confidence in the accounting program	0.003	3.059	0.231
Correlation coefficient = 0.75		R 2= 738		

Table (7) shows that the independent variables are arranged according to their importance in enhancing the financial performance of the Entrepreneurship Projects as: usability followed by confidence in the program then good training and finally the recognized benefit of the accounting program. The fourth main hypothesis: there are a statistically significant differences in the level of significance ($0.05 \leq \alpha$) between the average of the responses on (the impact of using computerized accounting programs on enhancing the financial performance of the intrapreneurship projects) attributed to the variables of (age, gender, certificate, years of experience in intrapreneurship, knowledge in computerized accounting programs, the accounting system used in the project and the nature of the project).

Table (8). results of T-Test of independent samples- T test for the variable "age"

No.	Items	Averages		Sig.	Test-value
		Less than 27 years old	Less than 26 years old		
1	The recognized benefit of the accounting program	20.88	19.81	0.812	0.056
2	Usability	21.46	21.02	0.576	0.314
3	Good training	21.3	20.94	0.909	0.012
4	Confidence in the program	25.84	25.10	0.125	2.397
5	Minimizing expenses and increasing incomes	25.9	25.02	0.687	0.162
6	Supporting the financial and economic decisions	21.24	20.91	0.208	1.603
7	Identifying points of strength and weakness of the project	21.64	21.37	0.097	2.812
8	Enhancing the monitor of financial performance	21.48	21.59	0.150	2.107
Total Grade		179.7	175.81	0.857	0.032

Table (8) indicates that Sig. value of independent Sample T- Test is higher than the level of significance 0.05 of all of the fields. Thus, we can conclude that there are no statistically significant differences attributed to age between the average estimations of the sample in these fields.

Table (9): Results of T-Test of independent samples- T test for the variable “gender”

No.	Items	Averages		Sig.	Test- value
		Male	Female		
1	The recognized benefit of the accounting program	20.6	20.0	0.603	0.271
2	Usability	21.0	21.6	0.154	2.061
3	Good training	21.2	20.9	0.601	0.274
4	Confidence in the program	25.8	25.0	0.369	0.813
5	Minimizing expenses and increasing incomes	25.7	25.2	0.249	1.344
6	Supporting the financial and economic decisions	20.6	21.7	0.930	0.007
7	Identifying points of strength and weakness of the project	21.3	21.7	0.113	2.549
8	Enhancing the monitor of financial performance	21.1	21.9	0.708	0.140
Total Grade		177.8	178.3	0.265	1.253

Table (9) indicates that Sig. value of independent Sample T- Test is higher than the level of significance 0.05 of all of the fields. Thus, we can conclude that there are no statistically significant differences attributed to gender between the average estimations of the sample in these fields.

Table (10). One-way ANOVA Test for the differences between the groups attributed to “certificate”

Item	Source of discrepancy	Sum. Of averages	Degree of freedom	Squares sum.	Test-value	Sig.
Factors related to the recognized benefit of the program	Between groups	10.5	3	3.50	0.62	0.59
	Within groups	468.7	84	5.58		
	Total	479.2	87			
Factors related to usability benefit of the program	Between groups	1.81	3	0.60	0.144	0.933
	Within groups	352	84	4.19		
	Total	353.8	87			
Factors related good training on the program	Between groups	0.78	3	0.26	0.078	0.971
	Within groups	278.2	84	3.313		
	Total	279	87			
Factors related to confidence in the program	Between groups	10.73	3	3.57	0.561	0.641
	Within groups	535	84	6.37		
	Total	545.8	87			
Factors related minimizing expenses and increasing incomes the program	Between groups	16.14	3	5.38	0.919	0.435
	Within groups	491.7	84	5.85		
	Total	507.8	87			
Factors related to supporting the financial and economic decisions of the program	Between groups	1.05	3	0.35	0.091	0.964
	Within groups	324.2	84	3.85		
	Total	325.2	87			
Factors related identifying the points of strength and weakness of the program	Between groups	5.304	3	1.768	0.40	0.748
	Within groups	364.5	84	4.3		
	Total	369.81	87			
Factors related to enhancing financial monitor on the program	Between groups	8.18	3	3	0.749	0.525
	Within groups	305.8	84	84		
	Total	313.9	87			
Total	Between groups	41.398	3	13.7	0.165	0.919
	Within groups	7012.1	84	83.47		
	Total	7053.5	87			

The F tabular value at level of significance (0.05) and degree of freedom (84.3) equals (4.15). This shows that Sig. of the ANOVA test is higher than the level of significance (0.05). Also, the calculated F value for each item is less than the tabulated F value, which is (4.15) for the variable “Certificate”. Consequently, we can conclude that there are no statistically significant differences between the average estimations of the sample attributed to the “Certificate”.

Table (11). One-way ANOVA Test for the differences between the groups attributed to “years of experience” in business Entrepreneurship

Item	Source of discrepancy	Sum. Of averages	Degree of freedom	Square's sum.	Test-value	Sig.
Factors related to the recognized benefit of the program	Between groups	14.54	3	4.84	0.876	0.456
	Within groups	464.7	84	5.53		
	Total	479.2	87			
Factors related to usability of the program	Between groups	8.18	3	2.72	0.663	0.576
	Within groups	345.7	84	4.11		
	Total	353.8	87			
Factors related to good training on the program	Between groups	21.9	3	7.32	2.393	0.074
	Within groups	257.1	84	3.06		
	Total	279.0	87			
Factors related to confidence in the program	Between groups	5.38	3	1.79	0.271	0.840
	Within groups	540.4	84	6.43		
	Total	545.8	87			
Factors related to minimizing expenses and increasing incomes the program	Between groups	8.63	3	2.87	0.484	0.694
	Within groups	499.2	84	5.94		
	Total	507.8	87			
Factors related to supporting financial and economic decisions of the program	Between groups	8.96	3	2.98	0.793	0.500
	Within groups	316.3	84	3.76		
	Total	325.2	87			
Factors related to identifying points of strength and weakness of the program	Between groups	3.08	3	1.02	0.235	0.871
	Within groups	366.7	84	4.36		
	Total	369.8	87			
Factors related enhancing financial monitor on the program	Between groups	19.11	3	6.37	1.815	0.150
	Within groups	294.8	84	3.51		
	Total	313.9	87			
Total	Between groups	323.5	3	107.8	1.346	0.264
	Within groups	6730.0	84	80.1		
	Total	7053.5	87			

The F tabular value at level of significance (0.05) and degree of freedom (84.3) equals (4.15). Table (12) shows that Sig. of the ANOVA test is higher than the level of significance (0.05) for all items. Also, the calculated F value for each item is less than the tabulated F value, which is (4.15) for all items. Consequently, we can conclude that there are no statistically significant differences between the average estimations of the sample attributed to the “the years of experience”.

Table (12). One-way ANOVA Test for the differences between the groups attributed to “knowledge in computerized accounting programs”

Item	Source of discrepancy	Sum. Of averages	Degree of freedom	Squares sum.	Test-value	Sig.
Factors related to the recognized benefit of the program	Between groups	3.54	2	1.77	0.316	0.729
	Within groups	475.7	85	5.59		
	Total	479.2	87			
Factors related to usability benefit of the program	Between groups	6.33	2	3.16	0.774	0.464
	Within groups	347.5	85	4.08		

	Total	353.8	87			
Factors related good training on the program	Between groups	2.7	2	1.35	0.415	0.661
	Within groups	276.3	85	3.25		
	Total	279.0	87			
Factors related to confidence in the program	Between groups	4.31	2	2.15	0.338	0.713
	Within groups	541.5	85	6.37		
	Total	545.8	87			
Factors related minimizing expenses and increasing incomes the program	Between groups	18.35	2	9.17	1.593	0.209
	Within groups	489.5	85	5.75		
	Total	507.8	87			
Factors related to supporting the financial and economic decisions of the program	Between groups	8.35	2	4.17	1.120	0.330
	Within groups	316.9	85	3.72		
	Total	325.2	87			
Factors related to identifying the points of strength and weakness of the program	Between groups	11.94	2	5.97	1.418	0.247
	Within groups	357.8	85	4.21		
	Total	369.8	87			
Factors related to enhancing financial monitor on the program	Between groups	4.58	2	2.29	0.630	0.534
	Within groups	309.4	85	3.64		
	Total	313.9	87			
Total	Between groups	202.40	2	101.2	1.25	0.290
	Within groups	6851.1	85	80.60		
	Total	7053.5	87			

The F tabular value at level of significance (0.05) and degree of freedom (85.2) equals (4.2). Using one-way ANOVA test to test the differences between the responses of the sample attributed to knowledge in computerized accounting programs, the results show that Sig. of the ANOVA test is higher than the level of significance (0.05) for all items. Also, the calculated F value for each item is less than the tabulated F value, which is (4.2) for all items. Consequently, we can conclude that there are no statistically significant differences between the average estimations of the sample attributed to the “knowledge in computerized accounting programs “

Table (13). One-way ANOVA Test for the differences between the groups attributed to “accounting system used in the program”

Item	Source of discrepancy	Sum. Of averages	Degree of freedom	Square sum.	Test-value	Sig.
Factors related to the recognized benefit of the program	Between groups	1.98	2	0.99	0.177	0.838
	Within groups	477.28	85	5.61		
	Total	479.2	87			
Factors related to usability benefit of the program	Between groups	8.02	3	4.014	0.986	0.377
	Within groups	345.8	84	4.069		
	Total	353.8	87			
Factors related good training on the program	Between groups	8.10	2	4.05	1.270	0.285
	Within groups	270.9	85	3.18		
	Total	279.0	87			
Factors related to confidence in the program	Between groups	13.58	2	6.79	1.085	0.342
	Within groups	532.2	85	6.26		
	Total	545.8	87			
	Between groups	28.41	2	14.2	2.518	0.086

Factors related minimizing expenses and increasing incomes the program	Within groups	479.4	85	5.64		
	Total	507.8	87			
Factors related to supporting the financial and economic decisions of the program	Between groups	4.30	2	2.15	0.569	0.567
	Within groups	320.9	85	3.7		
	Total	325.2	87			
Factors related identifying the points of strength and weakness of the program	Between groups	34.17	2	17.08	4.327	0.016
	Within groups	335.6	85	3.94		
	Total	369.8	87			
Factors related to enhancing financial monitor on the program	Between groups	30.32	2	15.16	4.542	0.013
	Within groups	283.6	85	3.33		
	Total	313.9	87			
Total	Between groups	483.8	2	241.9	3.130	0.048
	Within groups	6569.7	85	77.29		
	Total	7053.5	87			

The F tabular value at level of significance (0.05) and degree of freedom (85.2) equals (4.26). Using one-way ANOVA test to test the differences between the responses of the sample attributed to the accounting system used in the entrepreneurship project, the results in table (14) show that Sig. of the ANOVA test is higher than (0.05) for all items. Also, the calculated F value for each item is less than the tabulated F value, which is (4.2) for all items

Table (14). One-way ANOVA Test for the differences between the groups attributed to “the nature of the project”

Item	Source of discrepancy	Sum. Of averages	Degree of freedom	Squares sum.	Test-value	Sig.
Factors related to the recognized benefit of the program	Between groups	2.60	4	0.65	0.114	0.977
	Within groups	476.6	83	5.74		
	Total	479.2	87			
Factors related to usability benefit of the program	Between groups	23.3	4	5.82	1.462	0.220
	Within groups	330.5	83	3.98		
	Total	353.8	87			
Factors related good training on the program	Between groups	5.35	4	1.33	0.405	0.804
	Within groups	273.7	83	3.29		
	Total	279.0	87			
Factors related to confidence in the program	Between groups	19.16	4	4.79	0.755	0.557
	Within groups	526.6	83	6.34		
	Total	545.8	87			
Factors related minimizing expenses and increasing incomes the program	Between groups	13.3	4	3.3427	0.561	0.691
	Within groups	494.5	83	5.958		
	Total	507.8	87			
Factors related to supporting the financial and economic decisions of the program	Between groups	8.6	4	2.16	0.567	0.686
	Within groups	316.6	83	3.81		
	Total	325.2	87			
Factors related identifying the points of strength and weakness of the program	Between groups	5.07	4	1.26	0.288	0.884
	Within groups	364.7	83	4.39		
	Total	369.8	87			
Factors related to enhancing financial monitor on the program	Between groups	10.0	4	2.51	0.685	0.603
	Within groups	303.9	83	3.66		
	Total	313.9	87			
Total	Between groups	75.60	4	18.90	0.224	0.923

	Within groups	6977.9	83	84.07		
	Total	7053.5	87			

The F tabular value at level of significance (0.05) and degree of freedom (83.4) equals (4.17). Using one-way ANOVA test to test the differences between the responses of the sample attributed to the nature of the project, the results in table (14) show that Sig. of the ANOVA test is higher than (0.05) for all items. Also, the calculated F value for each item is less than the tabulated F value, which is (4.17). this indicates that there are no statistically significant differences between the average responses of the sample attributed to the nature of the entrepreneurship project. The researchers see that this can be attributed to that the entrepreneurship projects in the incubator are mostly technological.

6 Discussion and Recommendations

There is a noticeable recognized benefit for the computerized accounting programs to achieve the objectives of the entrepreneurship projects, which raises the entrepreneurs' intentions to use them in the entrepreneurship projects. Also, this benefit positively affects this intention. The usability of the computerized accounting programs raises the business entrepreneurs to use them in their entrepreneurship projects. This feature has an important role as it positively affects this intention. Activation of training on computerized accounting program raises the entrepreneurs' intention to use these programs. This feature has an important role as it positively affects this intention. The availability of the feature of confidence in the computerized accounting programs raises the business entrepreneurs to use them in their entrepreneurship projects. This feature has an important role as it positively affects this intention. The affecting factors (the recognized benefit of the computerized accounting programs, usability, good training and confidence) positively affect the entrepreneurs' intention to use computerized accounting programs in their entrepreneurship projects.

In light of finding of the studies and the review of literature, the researchers recommended that business incubators and sponsors should raise the awareness of the importance of using the computerized accounting programs and its benefit in enhancing the financial performance of the entrepreneurship projects and improving the administrative skills of the entrepreneurs. It is also recommended to trying to possess the computerized accounting programs to minimize expenses of the project and minimize its incomings in addition to support the financial and economic decisions and enhance the monitor of the financial and administrative performance of the project. Choosing the program which is suitable for your project taking into account the factors of (the recognized benefit, usability, good training and confidence). The necessity of acquiring the ability of using the program appropriately before the launch through the effective training and counselling of experts of accounting and administration.

This study is significant because it has shedded the light on the problems and challenges that face the intrapreneurship projects in the Gaza Strip as a primer to give systematic and practical suggestions that may help them to effectively manage the project. According to the researchers, the study is academically of the rare studies specialized in the challenges facing the technology and business incubators in Palestine. Therefore, the researchers hope that it will enrich this area of study. The study gave recommendations to practically support intrapreneurship and constituting a starting point for the researchers to deal with the challenges facing this this field in Palestine and consequently helping the intrapreneurs to strongly compete in the labor market. Preparing a research-based methodology for the business incubators, which may achieve the greatest benefit from the incubation programs and putting updated training materials of professional guidance and training of intrapreneurs.

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