

**FACTORS AFFECTING THE INTENTION TO ADOPT CLOUD ACCOUNTING SOFTWARE IN SMALL AND MEDIUM ENTERPRISES IN HO CHI MINH CITY**  
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**Appendix 1.** Describes the research sample

	Frequency	Ratio (%)
<b>Type of business</b>		
Limited liability company	153	72.9
Joint stock company	24	11.4
Private enterprise	20	9.5
Other	13	6.2
<b>Field of activity</b>		
Commerce	91	43.3
Service	60	28.6
Manufacturing/construction	48	22.9
Other	11	5.2
<b>Job position</b>		
Business manager/owner	49	23.3
Accountant	134	63.8
Chief accountant	27	12.9
<b>Total</b>	<b>210</b>	<b>100</b>

**Appendix 2.** Results of the reliability of the scale

Scale		Cronbach's Alpha	Cronbach's Alpha if Item Deleted	Corrected Item-Total Correlation
Perceived usefulness	UF1	0.805	0.726	0.679
	UF2		0.760	0.615
	UF3		0.804	0.538
	UF4		0.733	0.678
Perceived ease of use	EU1	0.868	0.864	0.639
	EU2		0.781	0.845
	EU3		0.857	0.656
	EU4		0.819	0.750
Social Influence	SI1	0.799	0.719	0.669
	SI2		0.754	0.609
	SI3		0.736	0.638
	SI4		0.781	0.543

Scale		Cronbach's Alpha	Cronbach's Alpha if Item Deleted	Corrected Item-Total Correlation
Manager Support	MS1	0.787	0.713	0.636
	MS2		0.739	0.587
	MS3		0.733	0.599
	MS4		0.753	0.558
Application Risks	RISK1	0.806	0.783	0.608
	RISK2		0.715	0.672
	RISK3		0.706	0.683
Intention to adopt cloud accounting software	IAS1	0.733	0.674	0.522
	IAS2		0.656	0.553
	IAS3		0.628	0.600
	IAS4		0.729	0.426

**Appendix 3.** Results of exploratory factor analysis

	Component				
	1	2	3	4	5
EU2	0.921				
EU4	0.866				
EU3	0.809				
EU1	0.777				
UF4		0.843			
UF1		0.830			
UF2		0.783			
UF3		0.711			
SI1			0.825		
SI3			0.804		
SI2			0.775		
SI4			0.713		
MS1				0.818	
MS3				0.772	
MS2				0.766	
MS4				0.741	
RISK2					0.868
RISK3					0.865
RISK1					0.804

**Inspections**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.722
Bartlett's Test of Sphericity Sig	0.000
Extraction Sums of Squared Loadings	67.163
Eigenvalues	1.741

**Appendix 4. Scale**

Perceived usefulness	UF1	I think adopting cloud accounting software will allow me to do the job quickly	Davis et al (1989), Tapanainen et al (2019)
	UF2	I think adopting cloud accounting software is helpful	
	UF3	I think applying cloud accounting software will help improve my work performance	
	UF4	I think the application of cloud accounting software is advantageous	
Perceived ease of use	EU1	I think adopting cloud accounting software is quite easy for me	Davis et al (1989); Tapanainen et al (2019)
	EU2	I think the application of cloud accounting software is clear and easy to understand to interact with	
	EU3	I feel the cloud accounting software is flexible	
	EU4	I think it is easy to master the application of cloud accounting software	
Social Influence	SI1	I find this new technology application suitable for the trend	Haleem (2020); Edalabeeh et al. (2021)
	SI2	The units I know all intend to apply this new technology	
	SI3	My work environment requires me to need the app	
	SI4	My colleagues appreciate the adoption of cloud accounting software	
Manager Support	MS1	Managers/business owners are willing to support applications/software upgrades	Premkumar (1994)
	MS2	Managers/business owners use part of their resources to apply/upgrade software	
	MS3	Managers/business owners are aware of the benefits that will be gained from applying/upgrading software	
	MS4	Managers/business owners actively encourage employees to use cloud accounting software	
Application Risks	RISK1	When applying cloud accounting software, businesses worry that it may be handled incorrectly/insecurely	Razi & Madani (2012)
	RISK2	Employees may not be familiar with cloud accounting software applications	
	RISK3	Employee training can be difficult to schedule.	
Intention to adopt cloud accounting software	IAS1	Adopting a cloud accounting software application solution will increase the competitive advantage for my business	Chen et al (2011), Riza & Madani (2012)
	IAS2	The unit plans to apply/upgrade cloud accounting software solutions in the near future	
	IAS3	The unit plans to consider applying cloud accounting software in the near future	
	IAS4	The unit plans to learn more about cloud accounting software in the near future	