

**Users' Perspective on the Adoption of E-Learning in Sri Lanka: Evidence from Accountancy Undergraduates of University of Kelaniya**

**Kumarasiri, U.G.T.T.<sup>1</sup> and Aruppala, W.D.N.<sup>2</sup>**

*<sup>1</sup>trishalatilangi@gmail.com; <sup>2</sup>dilini@kln.ac.lk*

**Abstract**

Teaching and learning has evolved overtime and e-learning is a one of wonderful phase to teach and learn in the blended learning environment. In Sri Lanka, most of universities and higher educational institutions effectively use e-learning for their teaching and learning. Acceptance of e-learning mainly depend on users' perspectives and undergraduates has different perspectives. COVID 19 pandemic increased the e-learning usage among teachers and students all over the country. Department of Accountancy of University of Kelaniya used to apply blended learning and teaching method during last decade and shifted online teaching and learning with the effect of COVID 19 pandemic. This study aims identify the users' perspectives of adoption of e-learning in Sri Lanka providing a special attention to accountancy undergraduates of university of Kelaniya.

The conduct of this study involves quantitative approach and a survey is conduct among 280 undergraduate students who use Moodle based learning management system and zoom platform extensively at teaching and learning activities. The study analyzes perspectives relevant to acceptance of the e-learning namely, attitude towards e-learning, self-efficiency, performance expectancy, internet experience, personal innovativeness, availability of ICT infrastructure and social influence. The findings of the study will provide useful information to the decision makers related with the e-learning. As well as it is important to administration of the university, government, undergraduates and also higher education institutions who have already developed and seeking to adopt learning management systems in their institutions as well.

**Keywords:** Blended Learning, E-learning, Learning Management Systems, Perspectives