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Title	Cloud-Based Accounting Adoption in Jordanian Financial Sector
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Abstract	<p>Cloud accounting represents a new area of accounting information systems. Past research has often focused on accounting information systems and its antecedents, rather than factors that adopt cloud accounting system. The purpose of this paper is to explain the factors that influence the adoption of cloud accounting in the financial sectors. This paper applied the technology acceptance model (TAM), technology-organization-environment, and the De Lone and Mc Lean model, coupled with proposed factors relevant to cloud accounting. The proposed model was empirically evaluated using survey data from 187 managers (financial managers, IT department managers, audit managers, heads of accounting departments, and head of internal control departments) in Jordanian bank branches. Based on the SEM results, top management support, organizational competency, service quality, system quality, perceived usefulness, and perceived ease of use had a positive relationship with the intention of using cloud accounting. Cloud accounting adoption positively affected cloud accounting usage. This paper contributes to a theoretical understanding of factors that activate the adoption of cloud accounting. For financial firms in general the results enable them to better develop cloud accounting framework. The paper verifies the factors that affect the adoption of cloud accounting and the proposed cloud accounting model.</p>