

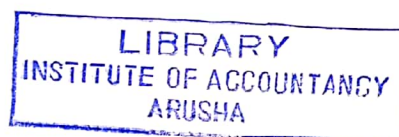
Abstract

IAA enjoys considerable autonomy conferred by the Institute of Accountancy Arusha Act, 1990. This allows it ample flexibility to apply its revenues in ways that may promote success. The success of the Institute depends on improving its performance and services, and on the quality of its graduates. IAA endeavors to develop and maintain access to advanced technologies and information resources necessary for a quality learning experience. Since its establishment, IAA embraces Microsoft technologies to run its business operations. Since then, the Institute has been paying a lot of money for Windows end-user- license.

The burden become heavier as IAA fails to procure new versions of windows due to high license cost. As a result IAA is looking at Linux and Open source business solutions as a viable alternative.

The study is about to assess issues surrounding changing computer operating system. and mainly focused on: why switching to Linux operating system, advantages of using Linux over Windows, advantages of using Windows over Linux, challenges / barriers to successful Linux system adoption and IS/IT strategy + business strategy and managing technology change.

The study approach used is case a study approach using questionnaires, personal interviews, and documentations to explorer issues surrounding Linux system adoption at IAA. 40 respondents completed questionnaires and 3 personal interviews determined that the main reason for IAA to switch to Linux system is high end-user-license cost of windows as compared to free or low license cost of Linux system. Lack of awareness, high learning curve, user-unfriendliness, software availability, and the barriers/challenges to successful adoption of Linux system at IAA were observed. Literatures from other scholars, companies, and business organizations were used to support results from questionnaires and interviews.



Finally, conclusion and recommendations were drawn to the study and presented.