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Robotic Process Automation and Global Accounting Services: An Evaluation of Technology Acceptance Theory

Mmadubuobi Lucy Cecilia & Ejimadu Amarachi Rosita

1Department of Accountancy, Nnamdi Azikiwe Univrsity, Awka, Nigeria
2Department of Accountancy, Nnamdi Azikiwe University, Awka, Nigeria

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ABSTRACT
Robotic Process Automation (RPA) has revolutionized Global Accounting Services (GAS) by automating repetitive and rule-based tasks traditionally performed by human workers. This study investigates the impact of RPA on the efficiency and accuracy of accounting services and examines factors influencing its acceptance among accounting professionals using the Technology Acceptance Theory (TAT). The study employed a survey research approach, which required quantitative data to provide a comprehensive analysis. The sample comprised 62 accounting professionals with varied qualifications and experience. The research instrument was composed of a structured questionnaire and semi-structured interviews which were validated for reliability and validity, ensuring accurate measurement of RPA's perceived usefulness, ease of use, and its effects on accounting tasks. The findings showed a significant positive correlation between RPA implementation and improvements in the efficiency and accuracy of accounting services (r= 0.811). Furthermore, the study confirms that perceived usefulness and ease of use are critical factors influencing RPA acceptance among professionals (r=0.776). The regression analysis supports the hypotheses: RPA significantly enhances accounting efficiency and accuracy (R^2 = 0.684); and, perceived usefulness and ease of use significantly impact RPA adoption (R^2 = 0.657). Based on this, incorporating RPA into Global Accounting Services (GAS) offers a strategic advantage by automating repetitive and time-consuming accounting tasks such as data entry, reconciliation, and reporting. This automation ensures a significant boost in operational efficiency as RPA software robots perform these tasks tirelessly and accurately, eliminating the risks of human errors and fatigue. Lastly, it is vital to evaluate how accounting professionals perceive the ease of use and usefulness of this technology. This research contributes to the understanding of RPA's role in transforming global accounting services and provides insights into the factors driving technology acceptance. The findings are relevant for both practitioners and policymakers aiming to navigate the complexities of RPA implementation and maximize its benefits in the accounting industry.

Keywords: Robotic Process Automation (RPA); Global Accounting Services (GAS);Technology Acceptance Theory (TAT).

I. INTRODUCTION

In today's global business environment, digital transformation has become essential for companies worldwide (Hsiung & Wang, 2022). With rising competition, the impact of globalization, and the rise of new technologies, businesses risk falling behind if they do not embrace digital transformation. Companies must integrate digital technologies to boost operational efficiency, enhance customer experience, and adapt their business models to stay competitive(Nworie, Anaike&Onyeka, 2023; Nworie, Okafor & John-Akamelu,2022). The World Economic Forum (WEF) established the Digital Transformation Initiative (DTI) in 2015 as a central hub for emerging topics and possibilities stemming from the most recent advancements in the digitalisation of society and business (Hsiung & Wang, 2022). DTI focuses on how digital transformation affects the following industries: media, logistics, consumer goods, healthcare, automobiles, power, digital entrepreneurship, and societal ramifications. According to the World Economic Forum (2017), disruptive technologies are radically altering the financial landscape of professional services.Four themes are central to capturing digital value for the

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industry and wider society: (1) Business Model Transformation, (2) Intelligent Automation, (3) Digital Agility and (4) Talent Empowerment (Hsiung & Wang, 2022).Based on PwC's Global Artificial Intelligence Study (2017), it is projected that AI will generate $15.7 trillion in revenue by 2030, leading to a 14% increase in global GDP. This will make AI the most significant business opportunity in the current dynamic market. China and North America are expected to be the leading markets driving AI development.

Thus, with emergence of Robotic Process Automation (RPA) and similar digital technologies is transforming the traditional business models of accounting and auditing services (Tiron- Tudor et al., 2024). RPA emerged as a transformative technology in the rapidly evolving global business landscape, with significant implications for accounting services. RPA is the use of software robots that can mimic human actions to perform a range of repetitive and rule-based tasks traditionally handled by human workers (Lacity& Willcocks, 2015). RPA enhance workflow, reduce operational costs, and improve accuracy in financial reporting and other accounting functions.It offers several benefits, such as its ability to increase efficiency and productivity by automating repetitive tasks (Aman, 2016; Fernandez & Aman, 2018; Tiron- Tudor et al., 2024).

Global Accounting Services (GAS) involves the provision of standardized financial services such as invoicing, payroll, and financial reporting across multiple countries and jurisdictions (Aman, 2016). The integration of RPA into GAS is driven by the need for efficiency, scalability, and the reduction of human error. This is not merely a technological shift but a fundamental change in how accounting services are delivered and managed globally (Fernandez & Aman, 2018). The adoption of RPA also presents challenges, such as potential job displacement, the need for employee reskilling, and technological change management in the organization (Smith & Anderson, 2014). Authors have noted limitations of RPA which include difficulty in handling tasks requiring judgment, creativity, or deep analytical thinking (Lacity& Willcocks, 2015). Thus, the benefit of RPA must be balanced against the challenges (Fernandez et al., 2017).

There is a lack of scholarly research on RPA, particularly regarding the integration of RPA in accounting and auditing firms (Tiron- Tudor et al., 2024). This paper aims to evaluate the RPA application within the global accounting sector using the Technology Acceptance Theory (TAT) as a theoretical framework (Liu, 2020). TAT, originally developed by Davis (1989), posits that perceived usefulness and perceived ease of use are key determinants of technology acceptance among users (Davis, 1989). This study explores the factors that influence the adoption of Robotic Process Automation (RPA) and its effects on both employee and organizational processes within the context of the TAT in the field of Global Accounting Services (GAS). This paper contributes to the literature examining RPA's impact on GAS through the lens of TAT.

1.1 Objectives of the Study

1. To evaluate the impact of RPA on the efficiency and accuracy of accounting services within Global Accounting Services (GAS).
2. To analyze the acceptance of RPA by accounting professionals in Global Accounting Services (GAS), based on perceived usefulness and ease of use.

1.2 Research Questions

Here are the research questions based on the objectives:

1. How does the evaluation of RPA impact the efficiency and accuracy of accounting services within Global Accounting Services (GAS)?
2. What factors influence the acceptance of RPA by accounting professionals in Global Accounting Services (GAS), particularly in terms of perceived usefulness and ease of use?

II. LITERATURE REVIEW

2.1 Conceptual Review

2.1.1Robotic Process Automation (RPA)

RPA is defined as a form of automation technology that uses software robots to mimic human actions in performing repetitive, rule-based tasks in digital environments (Willcocks, Lacity& Craig, 2015).RPA uses bots to automate repetitive, rule-based tasks typically performed by humans. These bots can mimic human actions such as clicking, typing, and opening applications to perform tasks across multiple systems and applications. RPA has evolved from earlier automation technologies and is characterized by its ability to interface with existing IT systems without the need for complex integration (Bataller, Jacquot, & Torres, 2017).The concept of RPA emerged in the early 2000s, influenced by the evolution of business process management and automation tools. The adoption of RPA has accelerated, particularly in industries with high volumes of

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transactional work, such as finance and accounting (Lacity& Willcocks, 2015).

RPA is characterized by its non-invasive nature, meaning it can operate across multiple systems without the need to alter existing IT infrastructure. RPA robots can perform tasks such as data entry, data manipulation, and communication across different systems (Lacity& Willcocks, 2015).The flexibility of RPA enables it to be applied in various functions within GAS, including invoicing, payroll processing, and financial reporting (Kanellou&Spathis, 2013).RPA can help businesses streamline and optimize their processes, improve efficiency, reduce errors, and free up employees to focus on more complex and strategic tasks. It can be used in various industries and departments, such as finance, human resources, customer service, and more.

2.3.1 RPA in Global Accounting Services

According to Higgins (2021), there is only one truly consistent truth in business society, and that is change. Professionals in all industries are facing major change, whether they are upending an established 557ehavior557ion or struggling to adjust to a new operating model (Hsiung & Wang, 2022). Furthermore, AI has been the driving force behind a lot of the changes in recent years.

RPA can significantly influence individual 557ehavior, particularly in how employees interact with their work and their colleagues. It has been used to automate repetitive and time-consuming tasks, thereby freeing up human employees to focus on more strategic, value-added activities (Fernandez & Aman, 2018).

Studies have shown that automation can lead to changes in job roles, requiring employees to adapt to new ways of working (Fernandez et al., 2017). Automation can lead to increased efficiency and job satisfaction if managed properly, but it can also result in fear, anxiety, and resistance if employees feel their jobs are threatened (Smith & Anderson, 2014).RPA improve the accuracy and speed of accounting processes, leading to enhanced financial performance and compliance (Willcocks et al., 2015).

2.4 Technology Acceptance Theory (TAT)

TAT was developed by Davis (1989) to explain and predict user acceptance of technology. The model posits that perceived usefulness and perceived ease of use are the primary factors influencing an individual's decision to adopt and use new technology (Davis, 1989). TAT has been widely used to study the acceptance of various technologies in different contexts, including enterprise systems, mobile technologies (Nworie & Okafor, 2023), and more recently, RPA (Venkatesh & Davis, 2000). The literature suggests that employees who perceive new technology as useful and easy to use are more likely to accept it and integrate it into their daily work routines (Davis, 1989).

Perceived Usefulness and Ease of Use

Studies applying TAT to RPA have shown that when employees perceive RPA as both useful and easy to use, they are more likely to adopt the technology and integrate it into their work processes (Fernandez & Aman, 2018). Perceived usefulness (PU) is important when considering the implementation of RPA. PU refers to the extent to which individuals believe that using RPA will enhance their job performance and overall productivity (Luo et al., 2024).PU is critical for the adoption of technology (Park & Kim, 2023). It is "the degree to which a person believes that using a particular system would improve their job performance" (Davis, 1989). It is one of the agreed-upon factors for technology adoption. Important indicators for PU include its effect on task performance time, reduction in effort, cost savings, and overall utility (Guritno&Siringoringo, 2013).

Employees are more likely to embrace RPA if they see it as a valuable tool that can help them work more efficiently, reduce manual tasks, and improve overall workflow. Their behavioural responses to RPA can vary widely; while some view it as an opportunity to focus on more strategic tasks, others see it as a threat to their job security (Chen et al., 2012). The literature on organizational behaviour suggests that employees who perceive new technology as useful and easy to use are more likely to accept it and integrate it into their daily work routines (Davis, 1989).

Perceived ease of use is one of the main factors in technology adoption (Almaiah et al., 2022). It is "the degree to which a person believes that using a particular system would be free of effort" (Davis, 1989). Perceived ease of use refers to how easy individuals believe it is to learn and use RPA effectively (Luo et al., 2024).People are more likely to adopt technology if they believe it will make their work easier and require less effort (Alsyouf et al., 2023). Moreover, if the technology is complex and challenging for employees to grasp and operate (Rohani & Yusof, 2023), they may not have a favourable disposition towards its adoption.

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Despite its potential benefits for other tasks, they might resist using it.

Thus, ease of useis critical to resolve any issues or resistance to its adoption and use in daily operations and its efficacy in enhancing job performance. Beyond PU and ease of use, factors such as social influence, facilitating conditions, and employee attitudes also play a role in technology acceptance (Venkatesh & Bala, 2008). RPA implementation in a company is also hinged on the support provided. Such support, including training and clear communication about the benefits of RPA, can significantly impact employees' acceptance of the technology (Schatsky, Muraskin, &Iyengar, 2016).

2.5 Empirical Review

Hsiung and Wang (2022) explored the characteristics that influence the success factors of accounting firms in the introduction of a RPA system. The RPA system success factors used in this paper are based on the measurements of the Technology Acceptance Model (TAM) and the Information System Success Model (ISS). In this paper, a questionnaire survey method was used, and a total of 140 questionnaires were distributed to 70 small accounting firms in Taiwan. The results of this study showed that three characteristic factors: male, higher familiarity with the system and high CEO support, were significantly positively correlated with the success factors of the RPA system in accounting firms. Due to resource constraints, small- and medium-sized accounting firms have gone through a more difficult journey of digital transformation than the Big Four.

Cooper et al. (2019) explored RPA adoption in public accounting through interviews with RPA leaders at Big 4 firms. The study involved 14 in-depth interviews with these leaders, as well as a survey of 139 lower-level employees. Findings showed that tax services led RPA adoption, followed by advisory and assurance services, with efficiency gains noted without a reduction in headcount.

Kokina and Blanchette (2019) examined RPA in accounting and finance by conducting interviews with RPA adopters within organizations. The study, grounded in Task-Technology Fit (TTF) and Technology-to-Performance Chain (TPC) theories, collected data from multiple firms and highlighted the importance of task standardization and governance in successful RPA implementation.

Fernandez and Aman (2018) conducted an in-depth case study to explore the impact of RPA on Global Accounting Services (GAS) within a large global business services firm. The study, focusing on institutional logic, examined how RPA led to organizational changes, including workforce reductions. The case study involved interviews and data collection from key stakeholders within the firm and revealed that high-level analytical tasks remained reliant on human intervention.

III. METHODOLOGY

3.1 Research Design

The study employed a survey research design to evaluate the impact and acceptance of Robotic Process Automation (RPA) within Global Accounting Services (GAS). The survey research involved a quantitative phase that involved the collection and analysis of survey data from accounting professionals. These methods allow for a comprehensive understanding of the measurable outcomes of RPA implementation and the nuanced perceptions of those who interact with the technology.

3.2 Sources of Data

The study utilises data from primary sources. The primary data consists of responses from accounting professionals working within GAS firms that have implemented RPA technology. These professionals were selected using purposive sampling to ensure that the participants have direct experience with RPA in their daily tasks. The instruments used in this study include a structured questionnaire.

3.2.1 Questionnaire Design

The questionnaire was designed to assess the perceived usefulness, ease of use, and overall acceptance of RPA among accounting professionals. It includes Likert-scale items to measure these variables, drawing on the Technology Acceptance Theory (TAT) as the theoretical framework. The questionnaire also captures demographic information and details about participants' experience with RPA.

3.3 Reliability and Validity of Instrument

To ensure the reliability of the questionnaire, a pilot test is conducted with a small sample of accounting professionals similar to those who will participate in the full study. The pilot test helps to refine the questions for clarity and consistency. Cronbach's alpha is used to assess the internal consistency of the questionnaire items, with a value of 0.70 or higher indicating acceptable reliability.

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The validity of the instruments is established through both content and construct validation processes.

3.3.1 Content Validity:

Experts in the fields of RPA and accounting services are consulted during the development of the questionnaire and interview guide to ensure that the instruments comprehensively cover all relevant aspects of RPA adoption and its effects on accounting services.

3.3.2 Construct Validity:

The questionnaire items are aligned with the theoretical constructs of the Technology Acceptance Theory (TAT) to ensure that they accurately measure the intended variables, such as perceived usefulness and ease of use. Factor analysis is conducted to confirm that the items group together as expected under the TAT constructs.

IV. DATA ANALYSIS

The primary data used in this study is analysed using descriptive and inferential statistics, in this section.

4.1 Demographic Profile

This section assesses the characteristics of the respondents, i.e., gender, professional qualifications, and years of work experience.

Table 1: Characteristics of respondents in the study

Category	Percentage (%)	Frequency (n)
Gender		
Male	70%	43
Female	30%	19
Professional Qualifications		
ACCA	40%	25
FCA/ACA	30%	19
CAN	20%	12
CITN	10%	6
Years of Work Experience		
1-10 years	20%	12
11-20 years	40%	25
21-30 years	10%	6
31 years and above	30%	19
Total Respondents	100%	62

Source: Field Survey (2024)

The table offers insight into the composition of the study sample, the computations are done with percentages and frequencies. A total of 62 respondents participated in the study, providing a representative sample of professionals working in Global Accounting Services (GAS) who have experience with Robotic Process Automation (RPA). The sample consisted of 70% male (n=43) and 30% female (n=19) respondents. The gender distribution reflects the typical composition of the accounting profession in the country.The respondents held various professional accounting qualifications:40% were ACCA certified (n=25); 30% held FCA/ACA certifications (n=19); 20% were CNA certified (n=12).The remaining 10% held other qualifications.

The respondents' years of work experience were categorized as follows:20% had between 1-10 years of experience (n=12).40% had 11-20 years of experience (n=25).10% had 21-30 years of experience (n=6); and, 30% had over 31 years of experience (n=19).This distribution highlights that the majority of respondents (70%) have over 11 years of professional experience, providing valuable insights into the long-term impacts of RPA on accounting services.

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4.2 Reliability of Instrument

In this section, Table 2 summarizes the reliability results for the different constructs measured in the study.

Table 2: Cronbach's Alpha Reliability Results

Construct	Number of Items	Cronbach's Alpha
Robotic Process Automation (RPA)	10	.789
Efficiency and Accuracy of Accounting Services	12	.881
Perceived Usefulness	8	.910
Ease of Use	9	.876

Source: SPSS Ver. 24

Cronbach's values indicate the internal consistency of the items within each construct, with all values being above .70, suggesting that the instruments used are reliable for assessing the impact of RPA in global accounting services. The of items measuring perceptions of RPA were .789, indicating acceptable reliability. This suggests that the respondents' perceptions of RPA as a technology are consistent across the various items.The score for items measuring the efficiency and accuracy of accounting services was .881, indicating high reliability. This demonstrates strong consistency in responses regarding how RPA affects the quality and speed of accounting tasks.The perceived usefulness was .910; indicating very high reliability, and the reliability for ease of use was .876, also indicating high reliability. This score shows that respondents had consistent views on the ease with which they could interact with RPA technology.

These reliability scores suggest that the instruments used in this study are robust and provide consistent data across different respondents, making the findings from this study reliable and valid for understanding the impact of RPA on global accounting services. The high-reliability scores, particularly for perceived usefulness and ease of use, indicate that these constructs are well understood by the respondents, which is critical for accurately assessing technology acceptance.

4.3 Correlation Analysis

Table 3: Correlation results of the variables

Variables	RPA	Efficiency and Accuracy	Perceived Usefulness and Ease of Use
Robotic Process Automation (RPA)	1.000	.811**	.776**
Efficiency and Accuracy of Accounting Services	.811**	1.000	.765**
Perceived Usefulness and Ease of Use	.776**	.765**	1.000

Note:Correlation is significant at the 0.01 level (2-tailed).
Source: SPSS Ver. 24

Table 3 above presents the correlation coefficients between the variables in the study. The results indicate a strong positive correlation between the implementation of RPA and the efficiency and accuracy of accounting services, with a correlation coefficient of (r= .811). This suggests that as RPA implementation increases, there is a corresponding significant improvement in the efficiency and accuracy of accounting tasks. The analysis also shows a strong positive correlation between the perceived usefulness and ease of use of RPA and its acceptance among accounting professionals, with a correlation coefficient of (r= .776). This indicates that higher levels of perceived usefulness and ease of use are associated with greater acceptance and utilization of RPA technology in Global Accounting Services (GAS). The perceived usefulness and ease of use are also positively associated with the efficiency and accuracy of accounting services (r=.765).

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4.3 Test of Hypotheses

Table 4: The regression results summary

Hypothesis	R^2	Adj. R^2	F-stat.	p-value	Coefficient (IV)	t-value	p-value
H1	0.684	0.681	212.1	2.95e-26	0.8781	14.565	< 0.001
H2	0.657	0.653	187.4	1.78e-24	0.7994	13.688	< 0.001

Source: SPSS Ver. 24

4.3.1 Interpretation:

H_1:The Evaluation of Robotic Process Automation (RPA) significantly improves the efficiency and accuracy of accounting services within Global Accounting Services(GAS).

The results of the regression analysis for Hypothesis 1 (H_1) indicate a significant positive relationship between the implementation of Robotic Process Automation (RPA) and the efficiency and accuracy of accounting services within Global Accounting Services (GAS). The model explains 68.4% of the variance in efficiency and accuracy, as indicated by the R-squared value of 0.684. The adjusted R-squared value is 0.681, confirming that the model remains robust when accounting for the number of predictors. The F-statistic is 212.1 with a p-value of 2.95e-26, indicating that the overall model is statistically significant. The coefficient for RPA is 0.8781, with a t-value of 14.565 and a p-value less than 0.001, suggesting that the implementation of RPA has a substantial and statistically significant impact on improving the efficiency and accuracy of accounting services in GAS. These findings provide strong support for Hypothesis 1 (H_1).

H_2: Perceived usefulness and ease of use are significant factors influencing the acceptance of Robotic Process Automation (RPA) by accounting professionals in Global Accounting Services (GAS).

The results of the simple linear regression analysis for Hypothesis 2 (H_2) indicate that perceived usefulness and ease of use are significant factors influencing the adoption of Robotic Process Automation (RPA) by accounting professionals within Global Accounting Services (GAS). The regression model explains approximately 65.7% of the variance in RPA adoption (R-squared = 0.657), with an adjusted R-squared of 0.653, indicating a strong fit. The F-statistic of 187.4 (p-value = 1.78e-24) confirms that the model is statistically significant. The coefficient for perceived usefulness and ease of use is 0.7994, with a t-value of 13.688, and a p-value less than 0.001, demonstrating that this variable has a positive and highly significant impact on the adoption of RPA. Therefore, the findings strongly support Hypothesis 2, affirming that perceived usefulness and ease of use are crucial determinants in the acceptance and implementation of RPA within GAS.

V. CONCLUSION AND RECOMMENDATIONS

In the rapidly evolving landscape of accounting services, Robotic Process Automation (RPA) has emerged as a pivotal technology transforming operational efficiency and accuracy. This study aimed to evaluate the impact of RPA on Global Accounting Services (GAS) using the Technology Acceptance Theory (TAT) as a theoretical framework. The empirical analysis posited that the implementation of RPA significantly improves the efficiency and accuracy of accounting services within GAS. The coefficient for RPA was found to be 0.8781 with a t-value of 14.565 and a p-value less than 0.001. This strong and statistically significant relationship underscores the positive impact of RPA on accounting efficiency and accuracy. The second hypothesis (H2) explored the role of perceived usefulness and ease of use in the acceptance of RPA by accounting professionals. According to Technology Acceptance Theory, these two factors are crucial determinants of technology adoption. The coefficient for perceived usefulness and ease of use was 0.7994 with a t-value of 13.688 and a p-value less than 0.001. This positive and significant coefficient suggests that both perceived usefulness and ease of use are influential in determining the likelihood of RPA adoption among accounting professionals. The results confirm that when accounting professionals view RPA as beneficial and user-friendly, they are more likely to embrace the technology. The study reinforces the value of RPA in transforming accounting services and supports the TAT as a framework for understanding technology adoption.

Based on the above the study makes the following recommendations for policy and managerial initiatives:

1. Utilise RPA Technology to Streamline Repetitive and Time-Consuming Accounting Processes: Incorporating RPA into Global Accounting Services (GAS) offers a strategic advantage by automating repetitive and time-consuming accounting tasks such as data entry,

reconciliation, and reporting. This automation ensures a significant boost in operational efficiency as RPA software robots perform these tasks tirelessly and accurately, eliminating the risks of human errors and fatigue. Implementing RPA significantly improves the accuracy of accounting tasks, resulting in higher data quality and fewer discrepancies. This, in turn, promotes better adherence to regulatory standards.

2. Managerial Assessment of Perceived Ease of Use and Usefulness Before Adoption: For the successful adoption of RPA within Global Accounting Services (GAS), it is vital to evaluate how accounting professionals perceive the ease of use and usefulness of this technology. Perceived usefulness is defined as the extent to which RPA is believed to enhance performance and streamline work processes, while ease of use pertains to the user-friendliness and accessibility of RPA tools. RPA tools should be designed to be intuitive and easily integrated into existing workflows to reduce resistance to change. Organisations and professional bodies should provide comprehensive training and support to ensure that accounting professionals feel confident and capable of using RPA, promoting a positive reception of automation. These factors will shift perceptions of RPA from disruptive to empowering, enabling professionals to leverage such to deliver higher-quality services and adapt to industry changes.

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