

Embracing technologies among accounting practitioners exploring the motivating factors and challenges

ABSTRACT

This research focuses on how the accounting profession embraces change in this new era. Nowadays, as technology adoption can be considered crucial to be applied by accounting practitioners and has been raised by the Malaysian Institute of Accountants (MIA). Specifically, this research explores the awareness, level of knowledge and experience prior to embracing technology. In addition, this research has investigated their views on motivating factors and challenges towards embracing technologies together with the challenges that may disrupt their current services. In order to achieve the objectives, the questionnaire was distributed to the expected 518 accounting practitioners in order to capture the individual views on awareness, knowledge, experience as well as motivating factors and challenges. This research is expected to provide insights to the professional bodies to understand the way of the profession are ready and the action plan that they should identify in improving the competency skills that relevant to the competency framework and important to apply in the near future in order to embrace technology.