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The Future of Accounting: Determinants of Artificial Intelligence Adoption

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Abstract: The rapid development of artificial intelligence is fundamentally transforming the accounting profession by enabling the automation of routine processes, increasing efficiency, and improving the quality of decision-making. Nevertheless, its adoption in practice remains uneven, indicating the existence of various barriers and factors influencing its acceptance. The aim of this study was to identify and analyze the key factors affecting the intention to use artificial intelligence in accounting by applying technology acceptance models and extending them with factors relevant to the accounting environment. The empirical part of the research was based on a questionnaire survey conducted among respondents working in the field of accounting. The data were analyzed using Principal Component Analysis and linear regression analysis in order to identify underlying components and examine their influence on the intention to use artificial intelligence. The results indicated that the model explained 64.4% of the variance in the intention to use artificial intelligence. Perceived usefulness, facilitating conditions, and perceived risk were identified as statistically significant factors. Perceived usefulness and facilitating conditions exerted a positive influence, whereas perceived risk had a negative effect. Trust and social influence were not found to be statistically significant determinants. The findings suggest that the adoption of artificial intelligence in accounting is driven primarily by the rational evaluation of perceived benefits and risks rather than by the social environment or general trust in the technology.

Keywords: accounting, artificial intelligence, behavioral intention, perceived risk, perceived usefulness, technology acceptance.

JEL classification: M41, O33, C38

Introduction

Artificial intelligence has become one of the most discussed technological developments in recent years and is increasingly influencing business processes across different industries. In accounting, AI technologies are gradually being introduced into activities such as invoice processing, data classification, fraud detection, financial analysis, and reporting. Because accounting involves large amounts of structured data and repetitive procedures, it represents an area where automation and intelligent systems may significantly improve efficiency and reduce administrative workload.

The growing use of AI is also changing the role of accounting professionals. Instead of focusing mainly on routine data processing, accountants are increasingly expected to interpret outputs, evaluate risks, and support managerial decision-making. For organizations, AI can provide faster access to information, improved analytical capabilities, and more efficient internal processes. At the same time, however, the implementation of these technologies raises concerns related to data security, reliability, transparency, and responsibility for AI-generated outputs.
Despite the potential benefits, the adoption of artificial intelligence in accounting remains uneven. While some organizations actively experiment with AI-based tools, others are still hesitant to implement them in practice. This suggests that the decision to adopt AI is influenced not only by technological capabilities but also by users' perceptions, organizational readiness, and concerns associated with the technology itself.

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Technology acceptance has been examined for many years within the fields of information systems and management. Among the most frequently used theoretical approaches are the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT). These models explain technology adoption mainly through factors such as perceived usefulness, social influence, and facilitating conditions. In research focused on artificial intelligence, these models are often extended by additional variables, particularly trust and perceived risk, because advanced digital systems may create uncertainty among users.

In accounting, these issues are particularly relevant due to the sensitive nature of financial information and the high importance of accuracy and reliability. Even relatively small errors may lead to financial or legal consequences, which may increase users' caution toward automated systems. For this reason, understanding the factors that influence AI adoption in accounting is important both from a theoretical and practical perspective.

The aim of this study is to identify and analyze the main factors influencing the intention to use artificial intelligence in accounting. The research focuses on determinants derived from technology acceptance theories and examines their effect in the accounting environment. The empirical part of the study is based on a questionnaire survey conducted among accounting professionals, while the collected data are analyzed using Principal Component Analysis and linear regression analysis.

Although research on AI adoption in accounting has expanded in recent years, empirical evidence from Central European accounting environments remains relatively limited. At the same time, the findings may provide useful insights for organizations planning to implement artificial intelligence into accounting processes and support systems.

1 Theoretical Background

The acceptance of new technologies has long been examined within the fields of information systems, management, and organizational behavior. Among the most widely used theoretical frameworks are the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT), both of which explain how users evaluate and adopt technological innovations. In recent years, these models have increasingly been applied in research focused on artificial intelligence, blockchain, cloud accounting, and other digital technologies used in accounting and finance.

A substantial body of research emphasizes the importance of perceived usefulness and perceived ease of use as the main determinants of technology adoption. Studies conducted by Jackson and Allen (2024), Predkiewicz and Biegun (2025), and Pramuka and Pinasti (2020) consistently confirm that users are more willing to adopt accounting technologies when they perceive them as beneficial for improving work performance, efficiency, and productivity. Similar conclusions were reported by Yusuf, Mediaty, and Mas'ud (2025), who found that perceived usefulness and ease of system use positively affect the quality of financial reporting in the public sector. Research by Adamek and Solarz (2025) further suggests that users' optimism and innovativeness strengthen perceptions of usefulness and ease of use in relation to AI technologies. Similar benefits of digital technologies were identified by Salmen (2022), who demonstrated that the combination of artificial intelligence and robotic process automation can significantly improve process efficiency and reduce administrative workload in small and medium-sized enterprises. Furthermore, Petrová (2025) argues that digitalisation, automation, and artificial intelligence contribute to faster and more accurate processing of accounting and financial information.

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The importance of organizational support and facilitating conditions is also frequently highlighted in the literature. AlNasrallah and Saleem (2022) demonstrated that organizational support significantly strengthens the adoption of digitalized accounting systems, while Lutfi (2022) confirmed the positive influence of facilitating conditions on the continued use of Accounting Information Systems in SMEs. Similar findings were reported by Almgrashi, Mujalli, Khan, and Attia (2023), whose study on Computer-Assisted Audit Techniques emphasized the role of organizational influence, facilitating conditions, and user satisfaction. On the other hand, some studies provide less consistent results. For example, Cheng and Shao (2022) and Al-Okaily (2025) did not identify facilitating conditions as statistically significant determinants, suggesting that their importance may depend on the technological context and organizational environment. The importance of knowledge and learning environments was also emphasized by Glacová and Turečková (2024), who identify knowledge creation, innovation, learning processes, and technological capabilities as important drivers of regional development and innovation capacity. Likewise, Salat (2024) highlights the role of education and professional knowledge in supporting individuals' ability to adapt to innovative approaches and changing business environments.

Another stream of research focuses on trust and perceived risk, which are increasingly important in the context of artificial intelligence and other advanced digital technologies. Research by Abu Afifa, Van, and Van (2023) found that trust plays an important role in blockchain adoption among accountants by influencing both performance expectancy and behavioral intention. Similarly, Jena (2024) identified trust as a significant determinant of blockchain adoption in India, particularly when combined with a supportive regulatory environment. In contrast, Predkiewicz and Biegun (2025) emphasized the negative role of technological anxiety, while concerns related to security and privacy were also highlighted by Phu, Thi, and Bich (2025). These findings suggest that concerns regarding reliability, data protection, and technological uncertainty may significantly affect users' willingness to adopt AI-based systems.

Social influence and external pressure represent another important area within technology acceptance research. Several studies based on UTAUT identify social influence as a relevant predictor of behavioral intention. Positive effects of social influence were confirmed by Almgrashi and Mujalli (2025), Lutfi (2022), and Cheng and Shao (2022). However, the findings are not entirely consistent across studies and technological contexts. Abu Afifa, Van, and Van (2023), for example, found social influence to be less significant in the context of blockchain adoption among accountants. This inconsistency suggests that technology adoption in accounting may often be driven more by individual professional judgment and practical usefulness than by peer pressure or managerial recommendations.

Previous studies therefore indicate that the adoption of digital technologies in accounting is influenced by a combination of technological, organizational, and psychological factors. Although TAM and UTAUT provide a strong theoretical foundation, many researchers extend these models by incorporating additional constructs such as trust, perceived risk, compatibility, or organizational support in order to better capture the specific characteristics of accounting technologies and artificial intelligence systems. The growing digitalization of accounting is also reflected in accounting research itself. Andrlík, Mokrý, and David (2023) demonstrated the use of eye-tracking technology for analysing administrative burden associated with tax reporting. Their study illustrates how modern digital methods can support accounting research and provide new insights into accounting-related processes.

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Based on the existing literature, this study focuses on five determinants that appear particularly relevant for the adoption of artificial intelligence in accounting: perceived usefulness, trust, perceived risk, social influence, and facilitating conditions. These factors form the basis of the proposed research model and the subsequent empirical analysis.

2 Methodology

Data were collected through a questionnaire survey focused on the perception and use of artificial intelligence in accounting. The questionnaire was distributed among respondents involved in accounting consultancy in the Moravian-Silesian Region of the Czech Republic. The final sample consisted of 60 respondents. The sample included individuals with varying lengths of professional experience, age, and organizational size, which made it possible to capture a broader range of views on the use of artificial intelligence in accounting. The questionnaire consisted of closed-ended questions based on a five-point Likert scale, where higher values indicated stronger agreement or a higher perceived intensity of the measured construct. Based on the theoretical framework derived from technology acceptance models, particularly TAM and UTAUT, the following constructs were identified:

- Perceived Usefulness – the extent to which a user believes that using artificial intelligence will improve work performance and efficiency.
- Trust – the degree to which a user believes that an artificial intelligence system is reliable, secure, and capable of providing accurate results.
- Perceived Risk – users' subjective concerns regarding possible negative consequences associated with the use of the technology.
- Social Influence – the extent to which a user's decision is influenced by the opinions and expectations of others.
- Facilitating Conditions – the availability of technical, organizational, and knowledge-related resources necessary for the effective use of the technology.
- Behavioral Intention – the degree of willingness and intention to actually use the technology. (Venkatesh 2008).

Based on the theoretical framework derived from technology acceptance models, particularly the Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology, the following research hypotheses were formulated.

These models assume that the acceptance of a new technology is influenced mainly by perceived usefulness, social influence, facilitating conditions, and other psychological factors.

- H1: Perceived usefulness has a positive effect on the intention to use artificial intelligence in accounting.
- H2: Trust in artificial intelligence has a positive effect on the intention to use it.
- H3: Perceived risk has a negative effect on the intention to use artificial intelligence in accounting.
- H4: Social influence has a positive effect on the intention to use artificial intelligence.
- H5: Facilitating conditions have a positive effect on the intention to use artificial intelligence (Venkatesh 2008).

Individual constructs were measured using multiple items. Principal Component Analysis with Varimax rotation and Kaiser normalization was applied. Items with factor loadings above 0.50 were retained. Although some items showed moderate cross-loadings, they were retained due to their theoretical relevance and dominant factor loadings. The suitability of the data was assessed using the Kaiser-Meyer-Olkin measure and Bartlett's test of sphericity. The number of factors was determined based on a combination of statistical criteria, particularly eigenvalues

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greater than 1, and the theoretical framework of the study. The final model included six factors corresponding to the key determinants of technology acceptance.

The reliability of the individual constructs was verified using Cronbach's alpha. All scales achieved values above 0.8, indicating high internal consistency and measurement reliability.

To analyze the relationships between the individual constructs, linear regression analysis was applied. This method enables the identification of the effects of independent variables on the dependent variable and the assessment of their relative importance. The dependent variable was the intention to use artificial intelligence in accounting, represented by Behavioral Intention. The independent variables included constructs identified through Principal Component Analysis: Perceived Usefulness, Trust, Perceived Risk, Social Influence, and Facilitating Conditions.

The regression model was estimated using the ordinary least squares method. The statistical significance of individual coefficients was tested at the 5% significance level. The quality of the model was evaluated using the coefficient of determination, adjusted coefficient of determination, and the F-test of overall model significance (1). (Moore and Notz, 2020).

$$BI = \beta_0 + \beta_1 PU + \beta_2 TR + \beta_3 PR + \beta_4 SI + \beta_5 FC + \varepsilon, \text{ where} \quad (1)$$

BI represents Behavioral Intention, PU represents Perceived Usefulness, TR represents Trust, PR represents Perceived Risk, SI represents Social Influence, FC represents Facilitating Conditions, and ε denotes the error term.

3 Results

To examine the structure of the data, Principal Component Analysis with Varimax rotation was performed. The suitability of the data for PCA was confirmed by the Kaiser-Meyer-Olkin value (KMO = 0.790) and a statistically significant Bartlett's test of sphericity ($\chi^2 = 2036.631$; df = 561; $p < 0.001$). These results indicate sufficient correlations among the items and confirm the suitability of the data for Principal Component Analysis, as shown in Table 1.

Table 1: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.790
Bartlett's Test of Sphericity	Approx. Chi-Square	2036.631
	df	561
	Sig.	<.001

Source: own

For the identification of latent constructs, the rotated component matrix was interpreted. Factor loadings above 0.50 were considered statistically relevant and served as the basis for assigning individual items to specific factors. Varimax rotation provided a clearer factor structure and improved the interpretability of the individual components. The resulting Rotated Component Matrix is presented in Table 2.

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Table 2: Rotated Component Matrix

Item	Component 1	Component 2	Component 3	Component 4	Component 5	Component 6
I have all the necessary information to use artificial intelligence in accounting	.915		-.104			
I have the necessary knowledge to use artificial intelligence in accounting	.909	.158				
I have access to training related to artificial intelligence in accounting	.844			.183	.132	
I know that I can use technical support to solve problems caused by the use of artificial intelligence in accounting	.815	.129	.112			.126
My interaction with artificial intelligence tools in accounting is clear and understandable	.706	.169	.288		-.138	.360
Company management is aware of the benefits that can be achieved through the use of artificial intelligence in accounting	.698	.398	.219	.258	.106	
Management supports the use of artificial intelligence in accounting for work-related tasks	.599	.576	.248	.234		
Learning to use artificial intelligence tools in accounting is easy for me	.598		.234		-.250	.521
I consider artificial intelligence tools in accounting easy to use	.537	.173	.496		-.155	.461
The use of artificial intelligence in accounting increases my productivity	.168	.860	.188	.130		.182
The use of artificial intelligence in accounting enables me to complete tasks more quickly	.180	.848	.217	.160		.159
The use of artificial intelligence in accounting would reduce the time I spend on non-productive activities		.835	.293			.249
Management will be interested in implementing artificial intelligence in accounting	.503	.647	.176	.215		
I believe that artificial intelligence will improve the efficiency and productivity of my work		.636	.436	.202		.401
The use of artificial intelligence in accounting would improve the quality of accounting		.623	.523		.270	
I would recommend the use of artificial intelligence in accounting to my colleagues	.405	.574	.237	.345	.184	.318
I plan to use artificial intelligence in accounting in the future	.395	.542	.204	.351	.211	.417
I prefer using artificial intelligence in accounting	.443	.453	.177	.185	.295	.210
I do not doubt the accounting results generated by artificial intelligence		.118	.839	.162	.225	
I would trust artificial intelligence tools in accounting to perform work correctly		.212	.837	.134	.315	
I trust that the work performed by artificial intelligence in accounting will be reliable and effective	.117	.340	.798	.143	.230	
I believe that artificial intelligence tools in accounting are trustworthy		.303	.726	.311	.154	.250
I believe it is easy to make artificial intelligence tools in accounting do what I want them to do	.222	.264	.713			
I am concerned that the use of artificial intelligence may threaten the security of our financial data		-.191		-.855	-.108	-.187
There is a high risk that third parties may gain access to accounting data when using artificial intelligence in accounting	-.163			-.806		
I believe that managing accounting records using artificial intelligence is risky		-.300	-.179	-.774	-.182	
I have doubts about the ability of artificial intelligence to protect our sensitive data	-.273	-.161	-.285	-.755	-.135	-.130
If my colleagues started using artificial intelligence, I would be more inclined to use it as well	-.100	.140	.185	.144	.838	.184
I feel more motivated to use artificial intelligence if it is recommended by my supervisor			.276		.773	-.130
The decision of colleagues to use artificial intelligence would influence my own decision to use it	.131	-.266		.110	.741	
Recommendations from external experts influence my decision to use artificial intelligence	.186	.342	.151		.733	
I intend to follow developments in the field of artificial intelligence in accounting	.228	.290		.274		.722
If I had the opportunity, I would use artificial intelligence in accounting	.166	.455	.212	.389	.145	.651
The adoption of artificial intelligence is influenced by what is considered standard in our industry	-.155	.160		-.276	.409	.433

Source: own

The first factor was identified as Facilitating Conditions, as it included items related to the availability of knowledge, training, technical support, and organizational resources. The second

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factor represented Perceived Usefulness and included items related to productivity, efficiency, and time savings associated with the use of artificial intelligence. The third factor corresponded to Trust, while the fourth factor included items related to Perceived Risk and data security. The fifth factor represented Social Influence, and the sixth factor reflected Behavioral Intention to use artificial intelligence in the future.

Some items showed partial cross-loadings on multiple factors; however, the dominant factor loadings were sufficiently high to justify their assignment. Overall, the factor structure corresponds to the theoretical model based on TAM and UTAUT.

The reliability of the individual factors was assessed using Cronbach's alpha. All constructs reached values above 0.8, indicating very good to excellent internal consistency. The dependent variable was Behavioral Intention, while the independent variables consisted of the constructs identified through Principal Component Analysis

Table 3: Cronbach's Alpha

Factors	Cronbach's Alpha
Facilitating Conditions	0.921
Trust	0.938
Perceived Usefulness	0.895
Perceived Risk	0.885
Social Influence	0.816
Behavioral Intention	0.936

Source: own

Subsequently, linear regression analysis was conducted to identify the factors influencing the intention to use artificial intelligence in accounting.

The overall model was statistically significant ($F(5,52) = 18.828$; $p < 0.001$) and explained 64.4% of the variance in the dependent variable ($R^2 = 0.644$; Adjusted $R^2 = 0.610$), indicating a strong explanatory power of the model.

Table 4: Model Summary

Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of Estimate**	**R Square Change**	**F Change**	**df1**	**df2**	**Sig. F Change**
1	0.803	0.644	0.610	0.79902	0.644	18.828	5	52	<0.001

Source: own

The coefficient of determination ($R^2 = 0.644$) indicates that the model explains approximately 64% of the variance in Behavioral Intention. The adjusted coefficient of determination (Adjusted $R^2 = 0.610$) confirms the relatively high explanatory power of the model even after accounting for the number of predictors.

Table 5: Regression coefficients

Variable	B	Std. Error	Beta	t	Sig.
Constant	1.125	0.697	—	1.614	0.113
Trust	0.226	0.130	0.205	1.738	0.088
Perceived Usefulness	0.350	0.115	0.338	3.044	0.004
Perceived Risk	−0.315	0.122	−0.245	−2.577	0.013
Social Influence	0.066	0.092	0.067	0.722	0.473
Facilitating Conditions	0.285	0.091	0.280	3.144	0.003

Source: own

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The analysis of variance confirmed the statistical significance of the model ($F(5.52) = 18.828$; $p < 0.001$), indicating that the regression model as a whole significantly contributes to explaining the phenomenon under investigation. The F-statistic also suggests that at least one of the independent variables significantly affects respondents' Behavioral Intention.

Table 6: Analysis of Variance

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	60.100	5	12.020	18.828	<0.001
Residual	33.198	52	0.638		
Total	93.298	57			

Source: own

The results of the regression analysis show different effects of the individual factors on the intention to use artificial intelligence. Perceived Usefulness emerged as the strongest positive predictor ($\beta = 0.338$; $p = 0.004$). This result confirms that users who perceive artificial intelligence as a tool that increases efficiency, productivity, and time savings are more motivated to use it.

Perceived Risk had a statistically significant negative effect ($\beta = -0.245$; $p = 0.013$). Greater concerns related to data security and possible misuse of information reduce users' willingness to use the technology. Facilitating Conditions had a statistically significant positive effect ($\beta = 0.280$; $p = 0.003$). This factor includes the availability of knowledge, training, information, and technical support. The results suggest that organizations play a crucial role in fostering an environment conducive to technology adoption. Trust in artificial intelligence did not show a statistically significant effect ($\beta = 0.205$; $p = 0.088$), although it approached the conventional threshold of significance. This suggests that trust may have some influence, but in the present context it is not a key determinant. Social Influence was also not found to be a significant factor ($\beta = 0.067$; $p = 0.473$). This means that the decision to use artificial intelligence is not substantially influenced by colleagues, supervisors, or external experts, as shown in Table 7.

Table 7: Hypothesis Testing Results

Hypothesis	Statement	β	p-value	Result
H1	Perceived usefulness has a positive effect on the intention to use AI in accounting.	0.338	0.004	Supported
H2	Trust in AI has a positive effect on the intention to use AI.	0.205	0.088	Not Supported
H3	Perceived risk has a negative effect on the intention to use AI in accounting.	−0.245	0.013	Supported
H4	Social influence has a positive effect on the intention to use AI.	0.067	0.473	Not Supported
H5	Facilitating conditions have a positive effect on the intention to use AI.	0.280	0.003	Supported

Source: own

The results indicate that three out of the five formulated hypotheses were supported. Hypothesis H1, which assumed that perceived usefulness positively affects the intention to use artificial intelligence in accounting, was confirmed. The results imply that respondents evaluate artificial intelligence primarily in terms of its practical benefits for performing accounting activities.

Hypothesis H3 was also supported, confirming the negative effect of perceived risk on the intention to use artificial intelligence. The findings indicate that concerns related to data security, third-party access to accounting information, and system reliability represent significant barriers to adoption. This result is particularly relevant in accounting, as the profession involves working with sensitive financial data and requires a high degree of accuracy and responsibility.

Hypothesis H5 was likewise confirmed, indicating that facilitating conditions positively influence the intention to use artificial intelligence. Respondents are therefore more willing to

adopt AI when they have access to the necessary knowledge, information, training, and technical support. This finding highlights the importance of organizational support in the implementation of new technologies.

In contrast, hypotheses H2 and H4 were not supported. Although trust in artificial intelligence showed a positive relationship with the intention to use AI, this relationship was not statistically significant at the 5% significance level. Similarly, social influence was not identified as a significant determinant. These findings suggest that respondents' decisions regarding the use of artificial intelligence are more individual and pragmatic rather than based on the opinions of colleagues, supervisors, or external experts.

4 Discussion

The results of this study indicate that accounting professionals evaluate artificial intelligence primarily from a practical perspective. Respondents were more willing to adopt AI when they perceived clear benefits for their daily work, particularly in terms of efficiency, productivity, and the reduction of routine tasks. This finding is consistent with the assumptions of the Technology Acceptance Model, according to which perceived usefulness represents one of the strongest drivers of technology adoption.

In the accounting environment, this outcome is understandable. Accounting tasks often involve repetitive procedures, large volumes of structured data, and time-consuming administrative activities. Artificial intelligence therefore appears particularly valuable in situations where it can simplify routine operations or accelerate data processing. The results indicate that the practical value of AI outweighs its novelty when accounting professionals evaluate whether the technology should be adopted. At the same time, perceived risk emerged as an important barrier to adoption. Compared to other business functions, accounting requires a high degree of precision and responsibility, which may explain the relatively cautious approach of respondents. Even if AI tools are perceived as useful, concerns about errors or misuse of sensitive data may slow down their implementation in practice.

The findings also highlight the role of facilitating conditions. Respondents expressed a higher intention to use AI when they believed that sufficient support, training, and technical resources were available. This suggests that successful implementation depends not only on the technology itself but also on the organizational environment. Employees may be less willing to adopt AI systems if they do not feel adequately prepared to work with them. For this reason, organizations introducing AI into accounting processes should pay attention to employee education and practical training.

In contrast, trust and social influence were not identified as statistically significant factors. One possible explanation is that many respondents still have limited direct experience with artificial intelligence in accounting. Under such conditions, users may rely more on evaluating tangible benefits and risks than on recommendations from colleagues or supervisors. The weak effect of social influence may also reflect the professional nature of accounting work, where decisions are often based on individual responsibility and organizational requirements rather than peer opinions.

Several limitations should be acknowledged. The study was conducted on a relatively small sample of respondents from one region of the Czech Republic, which limits the generalizability of the findings. In addition, the cross-sectional design captures attitudes only at a single point in time. As artificial intelligence becomes more common in accounting practice, user

perceptions may change. Future research could therefore focus on larger international samples, comparisons between industries, or longitudinal studies examining how attitudes toward AI evolve over time.

Conclusion

This study examined the factors influencing the intention to use artificial intelligence in accounting. The analysis was based on selected determinants derived from technology acceptance theories, specifically perceived usefulness, trust, perceived risk, social influence, and facilitating conditions.

The results show that perceived usefulness and facilitating conditions positively influence the intention to adopt artificial intelligence, while perceived risk acts as a significant barrier. Among these factors, perceived usefulness had the strongest effect, suggesting that accounting professionals are primarily interested in whether AI can improve efficiency, reduce routine work, and support overall productivity. The results indicate that successful AI implementation in accounting requires not only technological efficiency but also mechanisms that reduce uncertainty regarding accountability and data governance.

The findings further indicate that organizational support plays a critical role in the implementation process. Organizational support also appears to play an important role in the implementation process. Organizations that provide training, technical assistance, and opportunities for skill development may increase employees' readiness to work with AI technologies. In practice, this means that successful adoption depends not only on technological capabilities but also on the preparedness of organizations and employees. Trust and social influence were not statistically significant in this study. The decision to use AI in accounting therefore appears to be driven more by practical evaluation than by external pressure or general attitudes toward technology.

From a theoretical perspective, the study extends existing research on technology acceptance in accounting by focusing specifically on artificial intelligence. From a practical perspective, the results may help organizations better understand which factors support or hinder AI adoption in accounting practice.

The findings also suggest that the future integration of artificial intelligence in accounting is likely to depend less on technological capabilities themselves and more on organizations' ability to create conditions that support their effective use. As AI technologies become increasingly accessible, competitive advantages may arise not from the technology alone but from the ability of accounting professionals to integrate these tools into existing workflows and decision-making processes. The study is limited mainly by the relatively small sample size and regional focus. Future research could build on these findings by using larger datasets, comparing different countries or industries, and examining how the perception of artificial intelligence changes as these technologies become more widely used in accounting.

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