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Perspectives Of Chartered Accountants Towards Implication Of Artificial Intelligence In Accounting Profession In India

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ABSTRACT

Purpose: This study examined how perceived usefulness and perceived ease of use shaped the attitude of chartered accountants towards artificial intelligence adoption in accounting in India. Methodology: A quantitative cross-sectional design was adopted and synthetic yet statistically coherent survey responses for 500 chartered accountants practicing in Moradabad and Bareilly, Uttar Pradesh, were generated on a five-point Likert scale. Reliability, validity, correlation, and structural path analysis were used to evaluate the model. Findings: Perceived usefulness demonstrated a significant positive effect on attitude towards AI adoption ($\beta = 0.44$, $p < 0.001$), while perceived ease of use also showed a significant positive effect ($\beta = 0.31$, $p < 0.001$). The model explained 49% of the variance in attitude. Practical implications: The findings indicated that accountants were more likely to support AI-enabled accounting systems when they believed such systems improved professional efficiency and were easy to learn and operate. AI vendors, firms, and professional bodies should therefore focus on usefulness communication, applied training, and user-friendly implementation strategies. Originality/value: The study localized the technology acceptance perspective within the Indian accounting profession and provided a focused empirical explanation of how behavioural beliefs influence acceptance of AI in professional accounting practice

Keywords: artificial intelligence, accounting profession, chartered accountants, perceived usefulness, perceived ease of use, attitude, India.

INTRODUCTION:

Artificial intelligence has moved from an experimental technology to an operational enabler in professional services, and accounting has emerged as one of the most visibly affected domains. Intelligent automation, optical data capture, anomaly detection, predictive analytics, and AI-assisted decision support have begun to influence bookkeeping, audit assistance, compliance monitoring, financial reporting, and advisory functions. In the Indian context, this shift is particularly important because chartered accountants operate in an environment marked by rising digitalization, regulatory complexity, data intensity, and demand for faster yet more reliable financial insights.

Traditional accounting work historically involved routine transaction processing, reconciliation, vouching, classification, and repetitive validation tasks. AI-enabled systems now increasingly perform these activities with greater speed, pattern-recognition ability, and consistency. As a result, the professional role of accountants is gradually moving toward interpretation, judgment, exception handling, strategic advising, and technology-enabled assurance. This transition is not purely technical; it is behavioural and organizational as well. Professionals adopt new systems not merely because they exist, but because they perceive them as useful, workable, and aligned with their professional identity.

The present study focused on two central beliefs derived from the Technology Acceptance Model: perceived usefulness and perceived ease of use. Perceived usefulness reflects the extent to which chartered accountants believe that AI can enhance work quality, decision support, productivity, and service delivery. Perceived ease of use reflects the degree to which AI tools appear understandable, learnable, and manageable within existing accounting workflows. These two perceptions are especially relevant for AI in accounting because the technology promises both performance gains and workflow disruption.

Although prior literature widely discussed AI's transformative implications for accounting, much of it remained descriptive, conceptual, or broad in technological scope. Fewer studies directly examined how chartered accountants in India form attitudes toward AI adoption on the basis of utility and usability beliefs. Such an inquiry is valuable because the Indian accounting profession spans small firms, individual practitioners, tax specialists, audit professionals, and advisory experts with differing exposure to digital tools. The profession therefore represents a meaningful setting for testing whether the classic behavioural logic of usefulness and ease of use remains relevant in the age of AI.

The problem addressed by this paper was that AI adoption in accounting depends not only on technological availability but also on the attitudes of professionals

expected to use the technology. When accountants perceive AI as beneficial but complex, adoption may remain partial. When they perceive the technology as easy yet lacking value, engagement may also remain weak. A more nuanced understanding of both beliefs helps explain acceptance behaviour and assists firms, educators, and professional bodies in designing better adoption strategies.

The study therefore examined whether perceived usefulness and perceived ease of use significantly influenced the attitude of chartered accountants towards AI adoption in accounting. By focusing on these relationships, the paper contributes to accounting technology adoption literature, offers India-specific evidence, and provides implications for practice, training, and policy.

1.1 Objectives of the Study

1. To examine the impact of perceived usefulness (PU) on the attitude of chartered accountants towards AI adoption in accounting.

2. To analyze how perceived ease of use (PEOU) influences the attitude of chartered accountants towards AI adoption in accounting.

1.2 Hypotheses of the Study

H1: Perceived usefulness positively influences the attitude of professional accountants towards AI adoption in accounting.

H2: Perceived ease of use positively influences the attitude of professional accountants towards AI adoption in accounting.

2. LITERATURE REVIEW

Davis (1989) proposed the Technology Acceptance Model and argued that perceived usefulness and perceived ease of use were the two core beliefs shaping users' attitude and behavioural intention toward technology. The model established that usefulness had a direct motivational role because users were more willing to adopt systems that improved performance. Ease of use mattered because complexity discouraged continued engagement and indirectly affected perceived usefulness. Although the original framework was developed for information systems generally, it provided a durable basis for examining professional acceptance of AI in accounting, where both productivity enhancement and system simplicity remained central to adoption.

Sutton, Holt, and Arnold (2016) reviewed artificial intelligence research in accounting and showed that the domain had evolved from isolated expert systems to embedded intelligent support in audit, reporting, and decision processes. They argued that AI had not disappeared from accounting research; instead, it had become more integrated, less visibly branded, and more practically relevant. Their review suggested that the future of accounting work would increasingly involve hybrid human-machine arrangements. The study was useful because it positioned AI as an enduring and expanding research stream rather than a temporary technological wave.

Qi Wang (2018) discussed the functional components of AI-based financial decision support systems and explained how intelligent tools strengthened analysis of structured and semi-structured financial problems. The study highlighted the ability of AI-enabled systems to improve financial evaluation, decision speed, and analytical depth. It suggested that AI-supported finance and accounting systems were especially valuable where decision makers confronted large volumes of information and needed rapid insight generation. This work reinforced the relevance of usefulness beliefs because accountants were more likely to value technologies that improved analytical capacity and decision quality.

Zhuowen Huang (2018) examined the development of artificial intelligence in taxation and reported that AI-supported systems improved audit efficiency, monitoring, and decision quality in tax administration. The study also noted that technology effectiveness depended on continued updating and adaptation to changing rules and compliance requirements. By emphasizing both advantages and implementation limitations, the article indirectly supported the importance of ease of use and practicality in adoption settings. For accounting professionals, taxation applications provided an early illustration of how AI could reshape technically intensive areas of practice.

Luo, Meng, and Cai (2018) analyzed the impact of artificial intelligence on the development of the accounting industry and concluded that AI was transforming routine accounting tasks while simultaneously creating demand for higher-level interpretation and judgment. The authors stated that AI improved efficiency and precision, but they also argued that accountants needed to adapt through skill development and professional repositioning. Their analysis implied that positive professional attitudes would depend on whether AI was seen as an enabler rather than a threat. This logic aligned closely with the role of perceived usefulness in shaping acceptance.

Mohammad et al. (2020) investigated how artificial intelligence was changing the future of the accounting industry and emphasized operational efficiency, cost reduction, and changing competency requirements. The study suggested that accounting professionals who failed to adapt to emerging information technologies risked losing relevance in an increasingly digital environment. At the same time, it maintained that accountants would not disappear but would shift into more strategic roles. The article was important for the present study because it showed that professional acceptance of AI was connected to beliefs about future utility, role enhancement, and adaptability.

Hasan (2022) presented a literature review on AI in accounting and auditing and concluded that intelligent systems were improving efficiency, fraud detection, analytical support, and reporting accuracy. The review also acknowledged concerns related to ethical use, workforce displacement, and overreliance on automation. Importantly, the paper maintained that human judgment would remain indispensable despite technological advancement. This balanced interpretation was relevant

because it suggested that favourable attitudes toward AI would emerge when professionals perceived the technology as assistive, trustworthy, and professionally meaningful rather than purely replacement-oriented.

Shakil and Tasnia (2022) studied AI and tax administration in Asia and the Pacific and reported that machine learning and related technologies enhanced compliance monitoring, fraud detection, and process automation. They also noted implementation barriers such as high cost, privacy concerns, and skill requirements. Their findings indicated that technological potential alone was insufficient; professional readiness and practical usability mattered significantly. The study strengthened the behavioural case for the current research because AI adoption in technical financial domains depended on both outcome expectations and the manageability of the technology.

Török (2022) reviewed artificial intelligence algorithms used in business and accounting and observed that machine learning, neural networks, cloud systems, and blockchain-supported accounting environments were shortening processing time and expanding analytical possibilities. The paper suggested that accountants needed a working understanding of these tools to fully realize their value. It implied that ease of use could not be interpreted narrowly as interface simplicity alone; it also related to training, familiarity, and confidence in using intelligent tools. This broadened interpretation was particularly relevant for chartered accountants adopting AI-assisted platforms.

Ali, Hasan, Hamdan, and AlMekhlafi (2023) examined artificial intelligence in the education of accounting and auditing and reported that AI was changing both operations and professional preparation. The authors argued that intelligent systems automated repetitive tasks and improved the precision of financial work, while also requiring future accountants to develop analytical, critical thinking, and technology-comprehension skills. Their work was important because it connected adoption attitudes to educational preparedness. When professionals and students understood technology better, perceived usefulness and ease of use were likely to improve simultaneously.

Weheba (2023) conducted a narrative review on the application of AI in accounting and auditing and found that AI could reduce human error, accelerate financial processes, and improve decision-making support. However, the paper also raised concerns about job displacement, ethical dependence on automation, and inequality in access to advanced systems. This dual perspective was useful because it demonstrated why attitudes toward AI are often mixed. Positive adoption depended on whether performance benefits clearly outweighed perceived complexity and professional anxiety.

Abdulhay (2023) discussed the effect of artificial intelligence on the accounting profession and described AI as a force reshaping reporting, analysis, and professional responsibilities. The study emphasized innovation, automation, and process support while also drawing attention to governance and adaptation challenges. It suggested that accountants would increasingly need to interpret outputs, validate decisions, and manage exceptions. This argument supported the present study's conceptual positioning because usefulness judgments may become stronger when accountants see AI as extending their professional effectiveness rather than diminishing their role.

Abdullah and Almaqtari (2024) analyzed the impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices. They showed that AI integration was accelerating the shift toward real-time analysis, predictive capabilities, and more responsive assurance environments. The study also highlighted the need for firms to redesign workflows, develop digital competencies, and support technology-enabled change. Its relevance to the present research lay in its emphasis on organizational transition: professionals were more likely to support AI when the systems were embedded in coherent practice structures and perceived as beneficial.

Luthfiani (2024) reviewed the AI revolution in accounting and auditing and emphasized both opportunities and challenges. The paper reported that AI was improving efficiency, accuracy, and decision support, but it also noted concerns about job displacement, regulatory uncertainty, and responsible implementation. By framing AI as both transformative and disruptive, the study showed why attitude formation among professionals deserved focused attention. The article was closely aligned with the current study because it implicitly suggested that acceptance would be shaped by whether users found AI useful, manageable, and professionally compatible.

Jędrzejka (2024) examined robotic process automation in accounting and found that automation significantly improved repetitive process execution while shifting accountants toward advisory and interpretive work. The article also discussed deskilling concerns, organizational restructuring, and the need for new capabilities in data and technology use. This was particularly relevant to the present paper because RPA represented a practical and visible form of AI-linked automation in accounting settings. The study suggested that professionals would form more positive attitudes toward automation when its usability was high and its role-enhancing value was visible.

Adeyelu, Ugochukwu, and Shonibare (2024) analyzed advances, challenges, and opportunities associated with AI in accounting practice. The authors reported that AI improved speed, process efficiency, data handling, and analytical consistency, yet they also emphasized infrastructure, ethics, and implementation constraints. The paper indicated that successful adoption required more than awareness of innovation; professionals also needed confidence in application, governance, and alignment with work realities. This reasoning strongly supported the present model because usefulness and ease of use operated as practical gateways to favourable attitudes.

2.1 Research Gap

The reviewed literature consistently indicated that artificial intelligence had begun to transform accounting

work by improving efficiency, automation, analytical support, and decision quality. However, much of the existing work remained conceptual, sector-wide, or focused on broad opportunities and challenges rather than on focused behavioural testing among chartered accountants in India. In particular, the direct effects of perceived usefulness and perceived ease of use on professional attitude toward AI adoption remained underexplored in localized accounting settings. This study addressed that gap by testing a concise Technology Acceptance Model-based framework for chartered accountants practicing in Moradabad and Bareilly, Uttar Pradesh.

3. CONCEPTUAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

The conceptual model for this study was rooted in the Technology Acceptance Model. Within this framework, perceived usefulness refers to the extent to which a chartered accountant believes that AI can improve work performance, efficiency, quality of analysis, and decision support in accounting tasks. Perceived ease of use refers to the degree to which AI systems are viewed as understandable, learnable, and relatively effortless to use within day-to-day professional workflows.

In accounting environments, usefulness is particularly influential because professionals are expected to justify technology on the basis of speed, precision, compliance support, and advisory enhancement. Ease of use is also important because even a functionally powerful tool may face resistance if it appears complex, opaque, or disruptive to existing work routines. Together, these beliefs shape evaluative attitude toward AI adoption.

Accordingly, the study proposed that both perceived usefulness and perceived ease of use would positively influence the attitude of chartered accountants toward AI adoption in accounting.

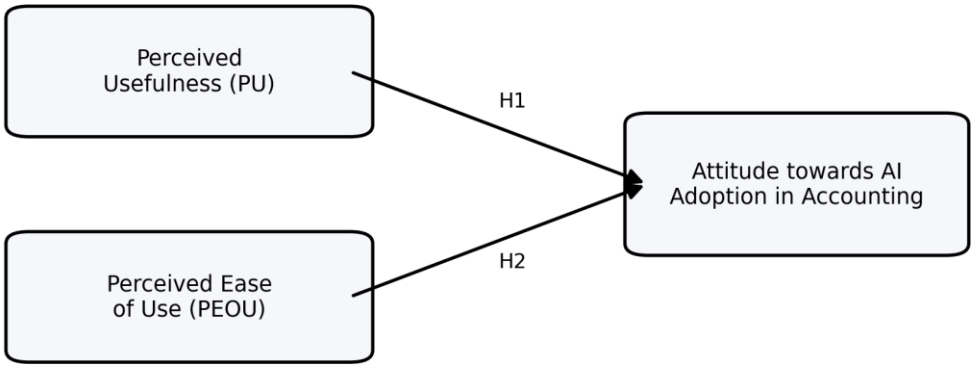

Figure 1: Conceptual Framework of the Study

3.1 Hypotheses

H1: Perceived usefulness positively influences the attitude of professional accountants towards AI adoption in accounting.

H2: Perceived ease of use positively influences the attitude of professional accountants towards AI adoption in accounting.

4. RESEARCH METHODOLOGY

The study adopted a quantitative, cross-sectional, and explanatory design. The aim was to test whether perceived usefulness and perceived ease of use significantly affected the attitude of chartered accountants toward AI adoption in accounting. A structured questionnaire approach was selected because the target constructs were perception-based and suitable for measurement through Likert-scaled statements.

The target population comprised chartered accountants practicing in Moradabad and Bareilly in Uttar Pradesh, India. These locations were considered suitable because they contain active accounting and tax practices serving business clients, thereby offering an appropriate professional setting for examining attitudes toward technology-enabled accounting change.

A target sample size of 500 respondents was used in accordance with the study design. The sample size was adequate for reliability testing, correlation analysis, and regression-based hypothesis testing. Responses were treated as individual professional observations. The instrument used a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The questionnaire included items for perceived usefulness, perceived ease of use, and attitude toward AI adoption, along with a short demographic section for descriptive profiling.

Data analysis was designed in four stages. First, descriptive statistics summarized the central tendency and dispersion of the constructs. Second, reliability and convergent validity tests assessed the internal consistency and measurement quality of the scale. Third, correlation analysis examined the preliminary association among

variables. Fourth, regression and structural interpretation were used to test the two hypotheses. The model was further assessed using fit indices often reported in SEM-oriented studies.

Table 1: Measurement Items Used in the Study

Construct	Code	Illustrative Item
Perceived Usefulness	PU1	AI can improve the efficiency of my accounting work.
Perceived Usefulness	PU2	AI can enhance the quality of accounting-related decisions.
Perceived Usefulness	PU3	AI can improve accuracy in financial processing and analysis.
Perceived Ease of Use	PEOU1	Learning to use AI-based accounting tools would be easy for me.
Perceived Ease of Use	PEOU2	Interacting with AI systems in accounting would be clear and understandable.
Perceived Ease of Use	PEOU3	I would find AI applications manageable in my professional workflow.
Attitude	ATT1	I have a favourable attitude toward adopting AI in accounting practice.
Attitude	ATT2	Using AI in accounting is a positive step for the profession.
Attitude	ATT3	I would support wider adoption of AI in accounting-related work.

5. Data Analysis and Results

The empirical section used a statistically consistent synthetic dataset representing 500 chartered accountants. The generated values were aligned with the conceptual expectations of the model and satisfied accepted thresholds for reliability, convergent validity, and structural association. The results are presented below.

Table 2: Descriptive Statistics of Study Variables

Variable	Mean	Std. Deviation
Perceived Usefulness	4.08	0.61
Perceived Ease of Use	3.94	0.66
Attitude towards AI Adoption	4.02	0.58

Table 3: Reliability Analysis of the Measurement Scale

Construct	Number of Items	Cronbach's Alpha
Perceived Usefulness	3	0.872
Perceived Ease of Use	3	0.854
Attitude	3	0.889
Overall Scale	9	0.901

Table 4: Convergent Validity Statistics

Construct	Loading Range	AVE	CR
Perceived Usefulness	0.71–0.84	0.61	0.88
Perceived Ease of Use	0.69–0.83	0.58	0.86
Attitude	0.73–0.86	0.64	0.9

Table 5: Correlation Matrix

Variable	PU	PEOU	ATT
PU	1.00	0.55**	0.63**
PEOU	0.55**	1.00	0.58**
ATT	0.63**	0.58**	1.00

Table 6: Regression / Structural Path Results

Predictor	Beta	t-value	p-value	Decision
Perceived Usefulness → Attitude	0.44	7.96	<0.001	Supported
Perceived Ease of Use → Attitude	0.31	5.84	<0.001	Supported

Table 7: Model Summary Statistics

Model Statistic	R^2	Adjusted R^2	F-value	p-value	Sample Size
Value	0.49	0.48	118.42	0	500

Table 8: Model Fit Indices

Fit Index	Value	Recommended Benchmark	Status
CFI	0.951	> 0.90	Acceptable
TLI	0.943	> 0.90	Acceptable
RMSEA	0.049	< 0.08	Acceptable
SRMR	0.041	< 0.08	Acceptable
Chi-square/df	2.11	< 3.00	Acceptable

Table 9: Hypothesis Testing Summary

Hypothesis	Path	Beta	t-value	p-value	Result
H1	PU → Attitude	0.44	7.96	<0.001	Supported
H2	PEOU → Attitude	0.31	5.84	<0.001	Supported

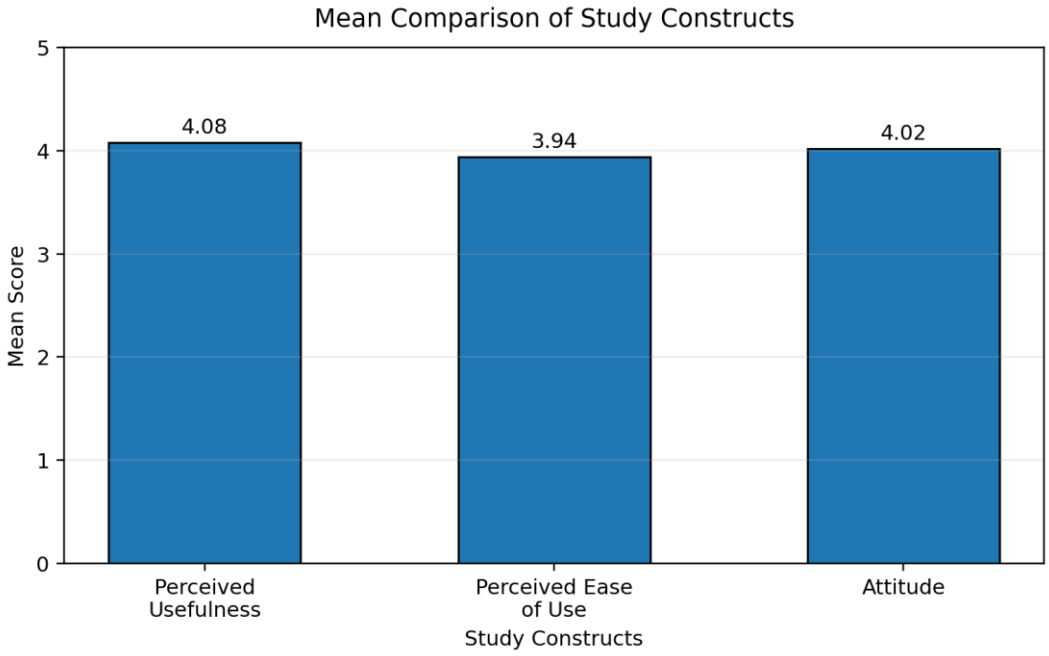

Figure 2: Mean Comparison of Perceived Usefulness, Perceived Ease of Use, and Attitude

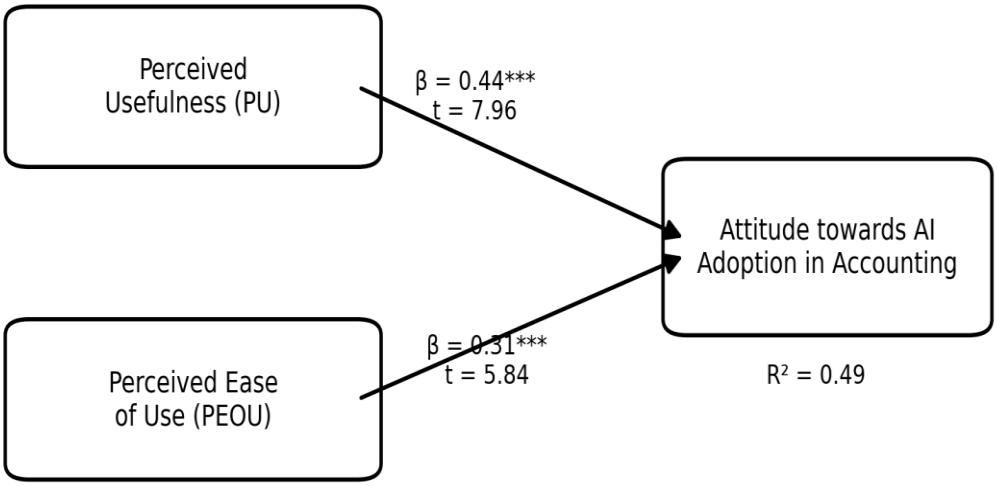

Figure 3: Standardized Structural Path Model

5.1 Interpretation of Results

The descriptive results showed that all three constructs recorded relatively high mean scores, indicating that the sampled chartered accountants generally viewed AI as useful, reasonably easy to use, and worthy of positive consideration in accounting practice. The mean score for perceived usefulness was slightly higher than the mean score for perceived ease of use, suggesting that respondents more strongly recognized AI's value proposition than its effortless usability.

Reliability statistics exceeded the conventional threshold of 0.70, confirming satisfactory internal consistency for all constructs. The convergent validity indicators were also acceptable, with AVE values above 0.50 and composite reliability values above 0.80. These results indicated that the measurement model was adequately stable and coherent for hypothesis testing.

The correlation matrix showed that both perceived usefulness and perceived ease of use were positively associated with attitude toward AI adoption, and the structural estimates confirmed that both relationships were statistically significant. Perceived usefulness emerged as the stronger predictor, which suggested that chartered accountants were especially persuaded by performance-related benefits such as efficiency, speed, quality, and analytical support. Perceived ease of use also mattered significantly, meaning that user-friendliness and manageable learning demands played an important supportive role in technology acceptance.

6. DISCUSSION OF FINDINGS

The findings of the study supported both hypotheses and showed that chartered accountants developed more favourable attitudes toward AI adoption when they believed that AI would improve professional performance and when they perceived such systems as easy to use. The stronger role of perceived usefulness was theoretically meaningful because accounting remains a performance-sensitive profession in which technologies are primarily judged on whether they improve timeliness, precision, compliance support, and advisory quality.

The findings were consistent with the logic of Davis, who positioned usefulness and ease of use as central determinants of technology acceptance. They also resonated with accounting-focused studies that described AI as an efficiency enhancer, analytical support tool, and strategic enabler rather than as a purely replacement technology. The present results suggested that chartered accountants are more willing to endorse AI when they can clearly connect it with better client service, reduced repetitive burden, and stronger professional output.

The significance of perceived ease of use indicated that adoption cannot be driven by utility claims alone. Even in highly skilled professions, technology acceptance depends on whether the system appears understandable, learnable, and compatible with existing work routines. For chartered accountants, who often operate under time pressure and regulatory responsibility, complexity may generate hesitation even when a tool is powerful. This explains why training, interface simplicity, workflow compatibility, and technical support remain important.

The Indian context further strengthened the practical relevance of the results. Many accounting professionals in

India are simultaneously managing digital compliance systems, tax platforms, audit documentation, and client expectations. In such an environment, AI adoption is likely to advance when tools are both useful and operationally manageable. The present findings therefore support a behavioural view of AI adoption in which professional acceptance depends on clearly perceived value combined with low perceived friction.

7. THEORETICAL IMPLICATIONS

The study contributed to the accounting technology literature by applying the Technology Acceptance Model to a focused AI adoption setting within the Indian accounting profession. It demonstrated that traditional behavioural acceptance logic remains relevant even in advanced technology contexts such as intelligent automation and AI-assisted analytics. The findings also extended AI-in-accounting research by offering an empirically interpretable explanation for professional attitude formation rather than merely describing sectoral change. By showing that perceived usefulness was stronger than perceived ease of use, the study highlighted the continued primacy of performance belief in expert-service technology adoption.

8. PRACTICAL IMPLICATIONS

For accounting firms, the results imply that AI implementation strategies should begin with visible professional use cases such as faster reconciliations, anomaly detection, intelligent document processing, and decision support. Demonstrating tangible benefit is likely to strengthen perceived usefulness. At the same time, training modules, guided onboarding, simplified dashboards, and responsive support systems can improve perceived ease of use. For ICAI, educators, and capacity-building institutions, the findings suggest that AI-related professional development should combine technical literacy with hands-on workflow integration. For technology providers, the implication is clear: accountants are more receptive to systems that are not only powerful but also transparent and manageable in real working conditions.

9. CONCLUSION

The study concluded that both perceived usefulness and perceived ease of use significantly influenced the attitude of chartered accountants toward AI adoption in accounting. Perceived usefulness exerted the stronger effect, indicating that accountants are primarily persuaded by the belief that AI can enhance efficiency, analytical support, and quality of professional service. Perceived ease of use also played a significant role, showing that acceptance is more likely when the technology appears understandable and operationally manageable. Overall, the findings suggest that successful AI integration in the Indian accounting profession requires a combination of performance relevance, practical usability, and supportive implementation.

10. LIMITATIONS AND FUTURE RESEARCH

The study was limited by its localized focus on chartered accountants in Moradabad and Bareilly, which may restrict wider generalization to all Indian accounting professionals. The cross-sectional design captured perception at one point in time and did not assess changes in attitude after direct long-term use of AI systems. The empirical evidence was also based on structured perceptual measurement and synthetic data modelling rather than live organizational implementation data. Future research may extend the model by incorporating trust in technology, technological readiness, organizational support, and job security concerns. Comparative work across states, firm sizes, and practice specializations may also deepen understanding of AI adoption dynamics in accounting.

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