



SEAIPC2023
SOUTH EAST ASIA INTERNATIONAL
PHILANTHROPY CONFERENCE

CONFERENCE PROCEEDINGS

The 8th Southeast Asia International Philanthropy Conference 2023 (SEAIPC2023)

**Future of Philanthropy and Sustainable Development:
Holistic Approach towards Innovative Fundraising
and Strategic Entrepreneurial Partnership
for Societal Well-Being**

7 - 9 November 2023

The Waterfront Hotel Kuching, Sarawak

eISSN: 3009-1667

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Conference e-Proceedings

The 8th Southeast Asia International Philanthropy Conference 2023 (SEAIPC2023) eISSN: 3009-1667

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Publisher:
Zes Rokman Resources (2131022-P)
Bandar Baru Bangi, Selangor Darul Ehsan

Publication Date: 25th January 2024



Conference e-Proceedings
The 8th Southeast Asia International Philanthropy Conference 2023
(SEAIPC2023)

eISSN: 3009-1667

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NAVIGATING THE DIGITAL LANDSCAPE: A CONCEPTUAL STUDY OF DIGITAL TECHNOLOGY ADOPTION AMONG ACCOUNTING PRACTITIONERS IN SMALL AND MEDIUM-SIZED FIRMS

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Abstract

Digital technology adoption has emerged as a critical component for the accounting profession in today's dynamic business environment. It is especially crucial to be implemented across the profession, including among accounting practitioners in small and medium-sized firms. These small and medium-sized firms often operate with limited resources and face unique challenges in their competitive environments. Embracing digital tools and innovations can significantly enhance their operational efficiency, streamline accounting processes, and improve decision-making capabilities. However, despite the evident benefits, accounting practitioners in small and medium-sized firms often encounter challenges when attempting to adopt these technologies. Frustration stemming from the rapid pace of technological change and the perceived complexity of integration hinders their enthusiasm to embrace transformative digital efforts. To address this, researchers have emphasized the need for a deeper understanding of the factors influencing the adoption of digital technologies among accounting practitioners in small and medium-sized firms. Hence, this study represents a conceptual paper that delves into the adoption of digital technologies among accounting practitioners in small and medium-sized firms. It seeks to offer an analysis of the factors influencing the adoption of digital technologies in this specific context by drawing upon existing literature and theories such as the Unified Theory of Acceptance and Use of Technology Model (UTAUT). Through an examination of the literature, this paper identifies key drivers and barriers to adoption, shedding light on potential avenues for enhancing technology implementation in this sector. This paper intends to contribute valuable insights to the discourse on digital technology adoption in the accounting profession and provide a basis for future empirical research in this area. Ultimately, such advancements are pivotal not only for individual small and medium-sized firms but also for propelling Malaysia towards a high-income, digitally driven economy and cementing its position as a regional leader in the digital era.

Keywords: Accounting Practitioners, Digital Technology Adoption, Small and Medium-sized Firms, UTAUT