

Perception towards Future of Accounting Practices among Selected People

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Abstract: Since the revolution the businesses have become large. 200-250 years ago businesses were restricted within the boundaries of the country. With globalization international transactions are increased and for that accurate and reliable accounting work needed to be done. With the introduction of new technology and automation accounting work has become easier and quicker. In this study researcher has categorized the adoption of technology and automation in accounting in four different categories covering Use of technology, data analytics with the use of new technology, effect of technology on employees and workplace and challenges while putting in use technology in accounting considering the demographic variables like age, gender, profession, qualification and the area of living to know the perception towards future of accounting among the people associated with the field of accounting. One Way ANOVA and T-Test have been applied on the collected data to find their relation between the use of technology, data analytics, workplace and employees and challenges in use of technology and automation in accounting and different demographic factors like gender, age, profession, qualification and area of living of respondents.

Keywords: Perception, Accounting Practices, Automation of Accounting, Use of Technology in Accounting.

1 | INTRODUCTION – ACCOUNTING, NEW TECHNOLOGY AND AUTOMATION

Accounting involves keeping track of all the financial transactions related to a business. These transactions are summed up, analyzed, and reported to supervisory authorities, regulatory bodies, and tax collection bureaus as a part of the accounting process. The financial statements used in accounting are a summary of a firm's management, financial standing, and cash flows over an accounting period. Accounting is a vital part of almost every business. In a small company, it might be done by a bookkeeper or an accountant. A larger company usually performs it through a large finance department with dozens of employees. The reports made by different accounting types, like cost accounting and managerial accounting, are beneficial for helping business leaders make good decisions. The financial statements of a large company are short, consolidated reports that summarize its operational processes, financial position, and cash flow over a certain period. These reports are composed of thousands of individual financial transactions. So, all professional accounting categorizations result from years of study, challenging exams, and at least a few years of real-world accounting experience.

How accounting evolved:

Almost as long as money has been around, accounting has been around. Accounting has a long history that goes back to Mesopotamia, Egypt, and Babylon. During the Roman Empire the government kept all detailed records of how much money it had. People call Luca Pacioli "The Father of accounting and bookkeeping" because of what he did to help make accounting a profession. In 1494, he wrote a book about how to keep books using double entry system. Modern accounting has been a job since the early 1800s. The Institute of Chartered Accountants of England and Wales officially recognized modern accounting as a profession in 1880.

What is Accounting Automation?

Accounting Automation is the process of using software to automate the processes and procedures of accounting. It is a way of improving efficiency and accuracy, while making sure that all aspects of the business are being looked after. Accounting Automation can be used for:

- Records storage
- Invoice creation
- Invoice processing
- Invoice payouts

- Audit preparation
- Budgeting and forecasting

2 | REVIEW OF LITERATURE

1. (Salimi, 2021)The use of Artificial Intelligence (AI) is growing rapidly in accounting practice, and firms desire new hires who have adopted this technology. Universities can prepare students to adopt AI. The purpose of this quantitative study was to examine whether perceived ease of use (PEOU) and perceived usefulness (PU) have an effect on the relationship between accounting students' level of technology readiness and their decision to adopt AI. The study involved an examination of individual students' perceptions of technology readiness and technology adoption. An online questionnaire consisting of 31 items gathering demographic information and perceptions of technology readiness, technology adoption, PEOU, and PU was administered to student participants. The findings from the study indicated that technology readiness has a significant influence on technology adoption. However, mediation analysis using hierarchical regression showed that the relationship between technology readiness and technology adoption of Artificial Intelligence is affected by both PEOU and PU.
2. (Gurav)The main objective of this thesis was to study the influence of automation technologies on the profession of accountants. This thesis also intended to address the question of the future in accounting without human intervention. Technologies have developed a lot over the past few years in the sphere of accounting. As a result, the duties of professional accountants have changed. The ongoing process has now reached a new phase. Accounting process automation is described as the main trend. These changes will have an even greater effect on the profession. For conducting this study, different articles were selected and analysed. Interviews and questionnaire regarding the use of automation technologies in an accounting firm and the future of the profession were handled with professional accountants. The findings of the research indicate a situation where the main duties of accountants will move from routine tasks to advisory roles and analytics. The strategies of firms will probably change, and individuals who are not ready for the implementation of automation technologies will be replaced by AI. New people coming to the profession will need to show a knowledge of using automation technologies.
3. (Abeygunasekera, 2022)Internet-based technologies such as big data, cloud computing, artificial intelligence, Internet of things, robotic process automation, blockchain, etc. influence the traditional accountants' role and the accounting process despite their limited adoption within the accounting field. Why there is a minimal adoption of these technologies in accounting is less investigated. Therefore, this study endeavoured to identify the internet-based technologies that are used in the Sri Lankan banking sector, and identify the perceptions of the banking professionals on the underlying reasons for the limited adoption of internet-based technologies in accounting. Seventeen online interviews were conducted in two large licensed commercial banks, and data were analyzed inductively; the results are discussed, using the process of institutionalization by Tolbert and Zucker (1996) and the Technology acceptance model by Davis (1989). Robotic process automation (RPA), data analytics, artificial intelligence, and cloud computing were used at the banks at varying levels. Lack of technical knowledge and experience in using technology among accounting professionals; fear/reluctance in adopting advanced IT solutions; feeling of undue influence from IT staff; and the already institutionalized accounting practices resulted in lack of adoption. These technologies are still at the stage of pre-institutionalization, and for them to reach full institutionalization stage, improving the current levels of IT skills of accounting professionals; incorporating IT skills into their skill set; attempts for more rationalization/theorizing; facilitating the visualization of positive outcomes; increasing interest group advocacy; and an increase in the perceived usefulness and ease of use among staff is necessary. This study's findings enable the promotion of internet-based technologies within banks and open new avenues for research.
4. (Veronica Mita)VERONICA MÎȚA, MARIANA MAN, This article discusses a set of issues regarding the future of the accounting profession in the context of the digital economy. The new economy comes with opportunities and challenges. Accounting professionals need to know ways to capitalize on the opportunities and minimize the challenges generated by the digital economy. They have to show agility, responsiveness and opportunity. It is impossible to predict the future, but it is possible to anticipate the evolution of the accounting profession in the future. An important factor of the accounting profession in the future will be the creation of added value related to the services provided. The creation of added value will be achieved through the use and implementation of digital technologies related to the current economy. The focus of the paper falls on a case

study regarding the perception of accounting professionals regarding the future of the accounting profession in the digital economy. The research results show that the accounting profession is influenced by the level of digitization of the economic environment, but not dominated by information technology.

5. (Aman) The aim of this study is to understand the impact of Robotic Process Automation (RPA) on Global Accounting Services (GAS) using the institutional logic lens. This study uses an in-depth case study approach in one of the largest global business services firm that provides global accounting services. The result of the study showed that RPA technology has significant impacts on individual and organization resulted in the change and reduction of work, thus reducing the number of employees. Nevertheless, the introduction of new technology in the organization creates unnecessary competition between humans and robots. Although the RPA technology could solve issues involving humans such as disciplinary problems, employee productivity, and human resource shortages, high level of works such as analytical aspect could not be completely replaced by robots and can only be done by humans.
6. (Danise Jackson, May 2023) Technology is widely recognised to be revolutionising the accounting profession, allowing accountants to focus on professional skills and technical knowledge that deliver value for organisational success. Despite the known benefits, it is reported that accountants are not fully leveraging the potential value of certain technologies. To understand why, this study aims to draw on the technology adoption model (TAM) and investigates accounting professionals' perceptions towards technology, and how these may influence adoption at work. The study gathered online survey data from 585 accounting managers from organisations of varying sizes and in different sectors in Australia and parts of Southeast Asia. Qualitative data were thematically analysed, and quantitative data were analysed using both descriptive and multivariate techniques. The study highlighted the pivotal role of staff perceptions on the importance and ease of using technology on the uptake and successful usage. Findings emphasised important opportunities for organisations to educate accounting staff on the value of technology and optimise their confidence and skills through training and support initiatives, particularly smaller businesses. Marked differences in the orientation towards technology among Australian and Southeast Asian participants illuminate how national work culture and practice can influence technology adoption. The study makes a practical contribution by advancing the understanding of the relative importance and value of certain technologies in different regions and organisation types in the accounting profession. It extends the theoretical understanding of the role of TAM's core elements to the accounting context, exploring staff's notions of perceived usefulness and perceived ease of use from the manager's perspective.
7. (Ologe, 27th August 2020) Artificial Intelligence has been widely discussed in accounting for some years now, this study examined the level of awareness and perceptions on the use of artificial intelligence in accounting among accounting professionals in accounting, it also examined if the individual characteristics of accountants affect their perception on the use of artificial intelligence in accounting. A random sample of 399 Accounting Professionals in Nigeria was used in the study. The study adopted a between group design, and an independent samples T-test, and one way between group ANOVA was used to test for the effect of accountants' characteristics on their perception. The study found that there is a high level of awareness on the use of artificial intelligence among accounting professionals in Nigeria, but their knowledge is mainly theoretical, gotten from personal readings and the media. Overall, the accounting professionals have a positive view on the use of artificial intelligence in accounting with the majority showing support for the development of AI in accounting, and minimal worries about job displacement due to AI. The results indicated that male accountants tend to hold a more favourable opinion of AI compared to female accountants, while accountants of different ages, level of education, years of experience, area of specialization, qualification status and professional bodies do not differ in their perceptions on the use of artificial intelligence in accounting. The results of the study also highlighted the need for reform in accounting education and continuous personal development for accountants to adapt to emerging trends.
8. (Al-Htaybat, 2018) The global digital revolution has irrevocably transformed societies and industries. The accounting profession is predicted to experience a significant change in the future, due to technological developments. Practices will be automated and related positions obsolete, thus accounting graduates need to be educated for new and different tasks and positions. The current study focussed on these expected changes and how accounting profession, practice and, consequently, education will be affected and adjusted to these new technologies in an evaluation approach. A qualitative methodology was employed, investigating

accounting educators' perceptions of these developments. Semi-structured interview data and online accessible empirical data, such as podcasts, were analysed in two coding cycles. The findings illustrate that while significant changes are expected, participants' opinions vary regarding the necessity of adjusting the accounting curriculum. Supportive changes include amending respective courses to emphasise classic skills, such as problem-solving, and contemporary skills, such as new technologies, to illustrate developments practically.

Research Gap:

A review of existing literature indicates that substantial research has been conducted on the impact of technological advancement, artificial intelligence, automation, and digitalization on accounting practices and the accounting profession. Prior studies have largely focused on specific technologies such as Artificial Intelligence, Robotic Process Automation (RPA), cloud computing, and data analytics, examining their adoption, benefits, challenges, and implications for accountants' roles, skills, and employment prospects. Many studies have also explored technology acceptance using models like the Technology Acceptance Model (TAM) and institutional theory, primarily within organizational, banking, or international contexts.

However, despite the growing body of research, the following gaps remain evident:

- 1. Limited comprehensive perception-based studies:** Most existing studies concentrate on specific technologies (AI or RPA) or organizational adoption issues, whereas limited research holistically examines the future of accounting practices by simultaneously considering use of technology, data analytics, workplace and employee aspects, and challenges of automation within a single framework.
- 2. Insufficient demographic-based analysis:** Although a few studies have examined demographic factors, there is a lack of systematic empirical research analyzing how multiple demographic variables—such as age, gender, qualification, profession, and area of living—collectively influence perceptions toward the future of accounting practices in the context of technology and automation.
- 3. Scarcity of Indian and regional evidence:** Much of the existing literature is based on developed economies or specific sectors like banking and multinational firms. Empirical studies focusing on Indian accounting professionals and academicians, particularly at a regional level (such as Gujarat), remain limited.
- 4. Underrepresentation of academicians and mixed professional groups:** Prior research has predominantly focused on practicing accountants, auditors, or corporate professionals. There is limited inclusion of academicians, students pursuing accounting careers, and other allied professionals, whose perceptions are crucial in understanding the future readiness of the accounting profession.
- 5. Lack of comparative analysis across professional categories:** Few studies have compared perceptions across different professional roles such as teachers/professors, Chartered Accountants, accountants/auditors, and other accounting-related professionals using statistical techniques like One-Way ANOVA and Independent Sample T-tests.
- 6. Minimal focus on workplace and employee-related implications:** While technology adoption studies emphasize efficiency and automation, comparatively less attention has been paid to workplace transformation, employee adaptability, remote working, wellness, and perceived employment challenges arising from technological changes in accounting.

In light of these gaps, the present study attempts to bridge the literature gap by empirically examining the perception towards the future of accounting practices in the context of technology and automation, with specific emphasis on demographic factors and multiple dimensions of technological impact among people associated with the accounting field.

3 | RESEARCH METHODOLOGY:

Research methodology is a specific procedure or techniques used to identify, select, process and analyze the information about a topic.

Objectives of the Study:

- To find out the impact of age of respondents towards the future of accounting practices due to introduction of newer technology and automation in accounting.
- To find out the relationship between the gender of respondents and future of accounting practices.
- To find out the relationship between the qualification of respondents and future of accounting practices.
- To find out the relationship between the profession of respondents and future of accounting practices.
- To find out the relationship between the area of living of respondents and future of accounting practices.

Variables:

- Age
- Gender
- Qualification
- Profession
- Area of living

Hypotheses of the Study:

- There is no significant relationship between age of respondents and perception of respondents towards future of accounting practices.
- There is no significant relationship between qualification of respondents and perception of respondents towards future of accounting practices.
- There is no significant relationship between profession of respondents and perception of respondents towards future of accounting practices
- There is no significant relationship between gender of respondents and perception of respondents towards future of accounting practices
- There is no significant relationship between area of living of respondents and perception of respondents towards future of accounting practices

Research Design:

- Type of Research: Analytical Research
- Source of Data: Primary Data collected from 113 respondents associated with accounting profession or pursuing career in accounting.
- Sample Unit: People associated with accounting profession like professors or teachers of schools and colleges, accountants and auditors, CA and others.
- Sample Size: 113 respondents
- Sampling Technique: Convenient Sampling
- Tools and Techniques used for Data Analysis: Data are collected through structured questionnaire and One Way ANOVA and Independent Sample T-Test applied on the data for the analysis.

4 | DATA ANALYSIS AND INTERPRETATION

Demographic Information

Variables	Total Samole	Frequency	Percentage
Age	Upto 30 Years	70	61.90
	31 to 40 years	28	24.80
	41 to 50 years	11	9.70
	Above 50 years	04	3.5
Gender	Male	62	54.90
	Female	51	45.10
Qualification	Graduate	31	27.4
	Post Graduate	47	41.6
	Ph.D.	28	24.8
	Professional	07	6.2
Area	Urban	79	69.90
	Rural	34	30.10



Profession	Teacher/ Professor	49	42.5
	Accountant/ Auditor	13	11.5
	CA	12	10.6
	Other	40	35.4

The table above provides the demographic information of the respondents. Out of 113 respondents more than 60% were below the age of 30 and only 3.5% were above 50 years of age which points out that there may be huge number of people can be seen following careers in the field of accounting in next 10-20 years. The ratio of female respondents against the male respondents was not huge which shows female respondents are equally participating in this field. The table shows a good higher education ratio as 27.4% were graduates, 41.6% Post Graduates and around 25% were Ph.D. holders. Almost 70% respondents belonged to urban area. Out of 113 respondents 42.5% respondents were associated in academic field, 10% were Chartered Accountant, and 11.5% respondents were engaged in the profile of accounting and auditing while 35.4% were engaged in other fields of accounting.

Statements

Statements	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
Use of Technology												
New tech will take place	12	10.6	7	6.2	20	17.7	27	23.9	47	41.6	113	100
Automation will enhance	5	4.4	11	9.7	17	15	40	35	40	35.4	113	100
Use of AI	5	4.4	14	12.4	24	21.2	29	25.7	41	36.3	113	100
Many Opportunities	7	6.2	9	8	20	17.7	23	20.4	54	47.8	113	100
Analysis												
Data analysis in Accounting decision	5	4.4	12	10.6	15	13.3	26	23.03	55	48.7	113	100
Human intellect will get reduced	14	12.4	21	18.6	30	26.5	18	15.9	30	26.5	113	100
More use of auto tools	4	3.5	10	8.8	24	21.2	30	26.5	45	39.8	113	100
Accounting writing and its interpretation	7	6.2	16	14.2	22	19.5	35	31.0	33	29.2	113	100
Workplace and Employees												
Workplace wellness increase	4	3.5	7	6.2	29	25.7	34	30.1	39	34.5	113	100
Employees work remotely	7	6.2	7	6.2	25	22.1	24	21.2	50	44.2	113	100
Employees welcome technology	3	2.7	12	10.6	21	18.6	42	37.2	35	31.0	113	100
Auditors work will become easier	5	4.4	6	5.3	18	15.9	33	29.2	51	45.1	113	100
Detection of fraud in accounting will become easier	7	6.2	5	4.4	21	18.6	32	28.3	48	42.5	113	100
Challenges												
Statutory and regulatory	5	4.4	8	7.1	22	19.5	30	26.5	48	42.5	113	100
Acts and standards	6	5.3	9	8	20	17.7	35	31.0	43	38.1	113	100
Problem of security	2	1.8	6	5.3	22	19.5	43	38.1	40	35.4	113	100
Loss and Manipulation of data	8	7.1	17	15.0	27	23.9	32	28.3	29	25.7	113	100
Shortage of talent	13	11.5	14	12.4	24	21.2	30	26.5	32	28.3	113	100
Problem of Unemployment	10	8.8	15	13.3	25	22.1	25	22.1	38	33.6	113	100

Hypothesis Testing:

H0₁: There is no significant difference between Use of Technology, Data Analytics, workplace & Problems and Age of the respondents.

To test the above hypothesis, researcher has applied One-Way ANOVA Test as per the requirement.



Variables	Sum of Squares	Df	Mean Square	F	Sig.
Use of Tech	3.369	3	1.123	1.298	0.279
	94.323	109	0.865		
	97.692	112			
Data Analytics	1.272	3	0.424	0.528	0.664
	87.622	109	0.804		
	88.895	112			
Workplace	0.172	3	0.057	0.085	0.968
	73.773	109	0.677		
	73.945	112			
Problems	0.752	3	0.251	0.342	0.795
	79.895	109	0.733		
	80.647	112			

The above table shows result of One-Way ANOVA Test as per the age of the respondents. It can be said that as the P values are 0.279, 0.664, 0.968 and 0.795 which is more than 0.05. So, we can reject the null hypothesis. It can be concluded that there is no significant difference between Use of Technology, Data Analytics, workplace & Problems and Age of the respondents.

Descriptive									
		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
USE OF TECH	Up to30	70	3.725	0.99469	0.11889	3.4878	3.9622	1	5
	31 to 40	28	4.0089	0.84295	0.1593	3.6821	4.3358	1.5	5
	41 to 50	11	4.2273	0.60678	0.18295	3.8196	4.6349	3.25	5
	Above 50	4	3.875	1.03078	0.51539	2.2348	5.5152	3	5
	Total	113	3.8496	0.93395	0.08786	3.6755	4.0236	1	5
DATA ANALYTICS	Up to30	70	3.6179	0.95811	0.11452	3.3894	3.8463	1.5	5
	31 to 40	28	3.8571	0.76203	0.14401	3.5617	4.1526	2.25	5
	41 to 50	11	3.7727	0.80199	0.24181	3.2339	4.3115	2.5	5
	Above 50	4	3.8125	0.85086	0.42543	2.4586	5.1664	3	5
	Total	113	3.6991	0.8909	0.08381	3.5331	3.8652	1.5	5
WORKPLACE	Up to30	70	3.9171	0.86309	0.10316	3.7113	4.1229	1.8	5
	31 to 40	28	3.9071	0.74929	0.1416	3.6166	4.1977	2.2	5
	41 to 50	11	4.0364	0.65616	0.19784	3.5955	4.4772	2.8	5
	Above 50	4	3.85	0.98489	0.49244	2.2828	5.4172	2.6	5
	Total	113	3.9239	0.81254	0.07644	3.7724	4.0753	1.8	5
PROBLEMS	Up to30	70	3.6762	0.8713	0.10414	3.4684	3.8839	1.17	5
	31 to 40	28	3.869	0.82696	0.15628	3.5484	4.1897	1.67	5
	41 to 50	11	3.7576	0.82112	0.24758	3.2059	4.3092	2.5	5
	Above 50	4	3.75	0.87665	0.43833	2.3551	5.1449	3	5
	Total	113	3.7345	0.84856	0.07983	3.5763	3.8927	1.17	5

H0₂: There is no significant difference between Use of Technology, Data Analytics, workplace & Problems and qualification of the respondents.

To test the above hypothesis, researcher has applied One-Way ANOVA Test as per the requirement.

Variables	Sum of Squares	Df	Mean Square	F	Sig.
Use of Tech	4.887	3	1.629	1.913	0.132
	92.805	109	0.851		
	97.692	112			
Data Analytics	4.862	3	1.621	2.102	0.104
	84.033	109	0.771		

	88.895	112			
Workplace	1.574	3	0.525	0.79	0.502
	72.371	109	0.664		
	73.945	112			
Problems	3.436	3	1.145	1.617	0.19
	77.21	109	0.708		
	80.647	112			

The above table shows the result of One-Way ANOVA Test as per the age of the respondents. As the P values are 0.132, 0.104, 0.502 and 0.19 that is more than 0.05. So, we can reject the null hypothesis. It can be concluded that there is no significant difference between Use of Technology, Data Analytics, workplace & Problems and qualification of the respondents.

Descriptive									
		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
USE OF TECH	Graduate	31	3.5887	1.00737	0.18093	3.2192	3.9582	1	5
	Post Graduate	47	3.8457	0.93622	0.13656	3.5709	4.1206	1.5	5
	Ph.D.	28	4.0089	0.88056	0.16641	3.6675	4.3504	1.5	5
	Professional	7	4.3929	0.42956	0.16236	3.9956	4.7901	3.75	5
	Total	113	3.8496	0.93395	0.08786	3.6755	4.0236	1	5
DATA ANALYTICS	Graduate	31	3.4194	0.83013	0.1491	3.1149	3.7238	1.75	5
	Post Graduate	47	3.7234	0.96717	0.14108	3.4394	4.0074	1.5	5
	Ph.D.	28	3.8393	0.79993	0.15117	3.5291	4.1495	2.25	5
	Professional	7	4.2143	0.71339	0.26964	3.5545	4.8741	3	5
	Total	113	3.6991	0.8909	0.08381	3.5331	3.8652	1.5	5
WORKPLACE	Graduate	31	3.8258	0.76375	0.13717	3.5457	4.106	2.2	5
	Post Graduate	47	3.9447	0.83791	0.12222	3.6987	4.1907	2.2	5
	Ph.D.	28	3.8929	0.86149	0.16281	3.5588	4.2269	1.8	5
	Professional	7	4.3429	0.65027	0.24578	3.7415	4.9443	3.6	5
	Total	113	3.9239	0.81254	0.07644	3.7724	4.0753	1.8	5
PROBLEMS	Graduate	31	3.5914	0.77917	0.13994	3.3056	3.8772	1.83	5
	Post Graduate	47	3.7092	0.92239	0.13454	3.4384	3.98	1.17	5
	Ph.D.	28	3.7798	0.81024	0.15312	3.4656	4.0939	1.67	5
	Professional	7	4.3571	0.59651	0.22546	3.8055	4.9088	3.5	5
	Total	113	3.7345	0.84856	0.07983	3.5763	3.8927	1.17	5

H0₃: There is no significant difference between Use of Technology, Data Analytics, workplace & Problems and profession of the respondents.

To test the above hypothesis, researcher has applied One-Way ANOVA Test as per the requirement.

Variables	Sum of Squares	Df	Mean Square	F	Sig.
Use of Tech	9.125	3	3.042	3.743	0.013
	88.568	109	0.813		
	97.692	112			
Data Analytics	6.528	3	2.176	2.88	0.039
	82.367	109	0.756		
	88.895	112			
Workplace	3.076	3	1.025	1.577	0.199

	70.869	109	0.65		
	73.945	112			
Problems	6.44	3	2.147	3.153	0.028
	74.206	109	0.681		
	80.647	112			

The above table shows result of One-Way ANOVA Test as per the profession of the respondents. It can be said that as the P values are 0.013, 0.039, 0.199, and 0.028 that is more than 0.05. So, we can reject the null hypothesis. It can be concluded that there is no significant difference between Use of Technology, Data Analytics, workplace & Problems and profession of the respondents.

Descriptive									
		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
USE OF TECH	Teacher/Professor	48	4.0833	0.73718	0.1064	3.8693	4.2974	2	5
	Accountant/Auditor	13	3.25	1.17704	0.32645	2.5387	3.9613	1	5
	CA	12	4.1042	0.78667	0.22709	3.6043	4.604	2.5	5
	Other	40	3.6875	1.00758	0.15931	3.3653	4.0097	1.5	5
	Total	113	3.8496	0.93395	0.08786	3.6755	4.0236	1	5
DATA ANALYTICS	Teacher/Professor	48	3.9271	0.8055	0.11626	3.6932	4.161	2.25	5
	Accountant/Auditor	13	3.4423	1.07118	0.29709	2.795	4.0896	1.5	4.75
	CA	12	3.9167	0.84835	0.2449	3.3777	4.4557	2.75	5
	Other	40	3.4438	0.87977	0.1391	3.1624	3.7251	2	5
	Total	113	3.6991	0.8909	0.08381	3.5331	3.8652	1.5	5
WORKPLACE	Teacher/Professor	48	4.0458	0.72316	0.10438	3.8358	4.2558	2.2	5
	Accountant/Auditor	13	3.9077	1.0851	0.30095	3.252	4.5634	2.2	5
	CA	12	4.15	0.67217	0.19404	3.7229	4.5771	3	5
	Other	40	3.715	0.83499	0.13202	3.448	3.982	1.8	5
	Total	113	3.9239	0.81254	0.07644	3.7724	4.0753	1.8	5
PROBLEMS	Teacher/Professor	48	3.8889	0.83463	0.12047	3.6465	4.1312	1.17	5
	Accountant/Auditor	13	3.3333	1.10763	0.3072	2.664	4.0027	1.17	5
	CA	12	4.1389	0.66604	0.19227	3.7157	4.5621	2.83	5
	Other	40	3.5583	0.74874	0.11839	3.3189	3.7978	1.67	5
	Total	113	3.7345	0.84856	0.07983	3.5763	3.8927	1.17	5

H0₄: There is no significant difference between Use of Technology, Data Analytics, workplace & Problems and gender of the respondents.

To test the above hypothesis, researcher has applied T-Test as per the requirement.

Variables		Levene's Test for Equality of Variances	
		F	Sig.
USE OF TECH	Equal variances assumed	0.102	0.75
	Equal variances not assumed		
DATA ANALYTICS	Equal variances assumed	0.009	0.923
	Equal variances not assumed		
WORKPLACE	Equal variances assumed	0.547	0.461
	Equal variances not assumed		
PROBLEMS	Equal variances assumed	0.06	0.806
	Equal variances not assumed		

The above table shows the result of T-Test as per the gender of the respondents. It can be said that as the P values are 0.75, 0.923, 0.461 and 0.806 which is more than 0.05. So, we can reject the null hypothesis. It can be concluded that there is no significant difference between Use of Technology, Data Analytics, workplace & Problems and gender of the respondents.

T-Test Group Statistics					
Gender of Respondents		N	Mean	Std. Deviation	Std. Error Mean
USETECH	Male	62	3.8226	0.91143	0.11575
	Female	51	3.8824	0.9687	0.13565
DATAANALYTICS	Male	62	3.7339	0.88228	0.11205
	Female	51	3.6569	0.90824	0.12718
WORKPLACE	Male	62	3.9258	0.77437	0.09835
	Female	51	3.9216	0.86448	0.12105
PROBLEMS	Male	62	3.7177	0.87549	0.11119
	Female	51	3.7549	0.82284	0.11522

H0₅: There is no significant difference between Use of Technology, Data Analytics, workplace & Problems and area of living of the respondents.

To test the above hypothesis, researcher has applied T-Test as per the requirement.

Variables		Levene's Test for Equality of Variances	
		F	Sig.
USE OF TECH	Equal variances assumed	4.16	0.044
	Equal variances not assumed		
DATA ANALYTICS	Equal variances assumed	1.483	0.226
	Equal variances not assumed		
WORKPLACE	Equal variances assumed	3.574	0.061
	Equal variances not assumed		
PROBLEMS	Equal variances assumed	1.984	0.162
	Equal variances not assumed		

The above table shows result of T-Test as per the area of living of the respondents. It can be said that as the P values are 0.044, 0.0226, 0.061 and 0.0162 which is more than 0.05. So, we can reject the null hypothesis. It can be concluded that there is no significant difference between Use of Technology, Data Analytics, workplace & Problems and area of living of the respondents.

T-Test Group Statistics					
Gender of Respondents		N	Mean	Std. Deviation	Std. Error Mean
USETECH	Urban	79	3.9620	0.85400	0.09608
	Rural	34	3.5882	1.06579	0.18278
DATAANALYTICS	Urban	79	3.7722	0.84655	0.09524
	Rural	34	3.5294	0.97849	0.16781
WORKPLACE	Urban	79	3.9620	0.76599	0.08618
	Rural	34	3.8353	0.91780	0.15740
PROBLEMS	Urban	79	3.7532	0.78167	0.08795
	Rural	34	3.6912	0.99843	0.17123

5 | FINDINGS AND CONCLUSION:

Major findings of the study:

1. The study revealed that there is no relation between the age and perception of respondents towards the future of accounting even if new technology and automation will be introduced in accounting practices.
2. Gender of respondents has nothing to do with the perception of respondents towards future of accounting practices.
3. Profession of respondents have no impact on the perception of respondents towards future of accounting practices.

4. There is no significant effect of qualification of respondents and their perception towards future of accounting practices.
5. The area of living of respondents has no significant impact on their perception towards future of accounting practices.

6 | CONCLUSION

Since the revolution the business have become large. 200-250 years ago businesses were restricted within the boundaries of the country. With globalization international transactions are increased and for that accurate and reliable accounting work needed to be done. With the introduction of new technology and automation accounting work has become easier and quicker. In this study researcher has categorized the adoption of technology and automation in accounting in four different categories covering Use of technology, data analytics with the use of new technology, effect of technology on employees and workplace and challenges while putting in use technology in accounting considering the demographic variables like age, gender, profession, qualification and the area of living to know the perception towards future of accounting among the people associated with the field of accounting. The study concluded that use of technology and automation in accounting has no relation with their demographic factors and there is no relation between the perception of respondents and future of accounting practices.

7 | LIMITATIONS

1. This study collected responses from central Gujarat only. The area of study can be widened.
2. Number of respondents can be increased.

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