

Investigating Accountants' Perceptions and Adoption Intentions Towards Artificial Intelligence in Malaysian Public Sector Accounting

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Abstract

Purpose: The current study aims to investigate the awareness and potential readiness among accountants in Malaysian governmental departments to adopt artificial intelligence (AI) in anticipation of the implementation of an AI-embedded accounting system.

Design/ Methodology/ Approach: A quantitative online survey was employed to assess the awareness and potential readiness for AI adoption among Malaysian governmental accountants. The unified theory of acceptance and use of technology (UTAUT2), which is a well-established framework in technology acceptance research, guided the conceptualisation of adoption readiness.

Findings: The results demonstrated that accountants had a moderate level of AI awareness as compared to their previous knowledge. Nonetheless, most respondents expressed a high willingness to adopt AI in daily tasks, while only minimal job security concerns regarding the substitution by AI were expressed. The UTAUT2 revealed that only performance expectancy emerged as a significant predictor of AI usage intention, which posited that Malaysian public sector accountants primarily focused on the perceived benefits when considering adopting AI. Comparatively, other factors, such as effort expectancy and facilitating conditions, played a less prominent role.

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Research Limitations/ Implications: The limitations included a relatively low response rate and the sole focus on UTAUT2, which did not incorporate other potential factors explored in different research frameworks.

Practical Implications: Training that emphasises real-world benefits for accountants can assist in bridging the gap between willingness and AI usage in Malaysian public sector accounting, apart from prioritising functionalities that can improve existing workflows. Resultantly, higher accountant confidence and AI adoption are achieved.

Originality/ Value: The findings contributed valuable insights pertinent to the current Malaysian governmental efforts in promoting AI adoption across various sectors.

Keywords: Malaysian public sector accounting, AI adoption, accounting information systems, UTAUT2