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RESEARCH ARTICLE

Contextual Considerations of Audit Technology Acceptance, Accounting Regulations, Administrative Influences, and Organizational Efficiency: A Novel I-TOE Adoption Formulation

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ABSTRACT

A multitude of enterprises are transitioning to e-business and using computerised accounting information systems. This phenomena has impacted the auditing profession in conducting IT audits, financial report audits, and tracking electronic source documents. Audit Technology Acceptance refers to audit technologies that facilitate the efficient and effective execution of IT audit tasks while minimising audit duration. The Novel I-TOE Adoption Formulation is beneficial for accounting regulation and audit technology. This study offers a framework for legislators in this county to bridge the discrepancies between accounting practices and the regulations of the International Accounting Standards Board (IASB). Moreover, companies might improve their financial performance by adopting international accounting standards. This article introduces a novel paradigm of Individual-Technology and Organisation Environment (I-TOE) to examine the acceptability of audit technology within audit businesses. Previous literature on accounting regulation, administrative influence, and CAATTs adoption has notable gaps, as it has primarily examined these topics from the perspective of individual auditors without considering both organisational and individual viewpoints. This research enhances the literature by elucidating the relationship between organisational and human characteristics in predicting audit technology acceptance and organisational efficiency. The qualified accountants representing the chosen companies were participants for this study. Since we have constraints on time and resources, we are only focusing on certain industry sectors, primarily medications, meals, design, and apparel. The goal of the investigation was stated to the researchers ahead of to their involvement. 523 of the 650 questionnaires that were distributed to the respondents were really obtained. We applied IBM-SPSS and SmartPLS software for analysing of data. This study enhances the conceptual framework with new factors of technology risk, technological task fit, organization preparation and commitment from management. I-TOE framework provides to professional audit firms that need to assess CAATTs acceptability for the improvement of audit profession. Future experimental research may be conducted to furnish insight and empirically confirm the I-TOE framework in an alternative field. These decisions pertain to, but are not confined to: soliciting foreign investments, economic growth, and international commerce. Moreover, it offers a means for companies to enhance their performance. This research addresses the gap in international accounting standards by experimentally and theoretically evaluating the causes influencing the development of accounting procedures and their effect on firm performance.

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INTRODUCTION

Although it has become increasingly important in recent years and has served a significant role in financial development, the relevance of financial development and its role in the facilitating of finance remain controversial. Through encouraging industries, investments, the transmission of loanable funds, and the consolidation of capital, financial development, according to many academics [1], significantly boosts organisational efficiency. Actually, they said that developing nations need it to have robust financial markets. However, according to Rosli [2], who drew on economic study, there is a tremendously positive correlation between financial development and organisational efficiency. The simulators, and empirical approaches used to evaluate how they interact have all contributed to the lack of a convincing answer regarding their nature. Despite having auditing and accounting techniques that originated in the Mughal Empire, the over 540 million-strong population of India did not have standardised accounting standards back then.

Accounting and economic methods on the subcontinent may have originated under the Mughal Empire, according to Pramukti [3]. Both individuals and organisations relied on Munshi (accountants) to maintain accurate records. There was a need for clerical education, a field that was revered for its intellectual rigour and intelligence, even in those ancient times due to the prevalence of accounting data forms and the training and education of clerical workers (Munshi). All around the Empire, a suitable channel was set up and regulations were draughted to be followed. As a result, the government has begun collecting taxes to fund military operations and infrastructure projects. The people had a good grasp of the consequences of basic accounting formats by that point, thus strict rules were established and revised, and the economy flourished [4]. A lot of prior research claimed that Indian exporters had migrated their accounting practices to Italy, there is no confirmation of this; consequently, the presence of a multilateral system between trading countries has been advocated, corresponding to the modern accounting standards [5].

Digital paperwork, word processors, spreadsheets, statistical analysis programs, and computer application programs are all examples of audit technology, which includes audit computer tools and techniques that aid in completing the tasks of internal as well as external audits of organisations' financial reports and control mechanisms [6]. Based on research by Badulescu [7], there are five main types of ATC: test data, unified test facility, simultaneous modelling, embedding audit module, and generalised audit software. Automation auditing tools (ATC) are a collection of methods and technologies that help auditors extract, analyse, and review the logic of processed audit data. Using ATC, auditors can compare and contrast real-time data from various databases and platforms while also analysing extracted data [8]. Even though there are a lot of programs aimed at getting auditors to utilise technology more, the adoption of IoT is still limited. This may also suggest that the existing approaches and procedures are inadequate for facilitating technology adoption. Key factors contributing to the breakdown of IoT projects are linked to defective governance mechanisms, particularly the absence of clear direction regarding IoT business efficiency, limited management support, flawed IoT planning, and a deficiency in IT support services [9]. Given the elevated costs and low success rates, it is essential to comprehend the underlying causes of these challenges and to formulate a strategy for achieving accomplishment. Nonetheless, the analysis suggests that the factors contributing to the sluggish adoption of technology-enabled auditing remain unexplored, despite the widespread acknowledgement of audit technology's significance in enhancing auditors' tasks within the electronic environment.

International accounting research (IAR) indicates that each nation possesses unique administrative effects that differentiate its accounting standards from those of other countries [10]. Organisational effects establish the foundations for the development of accounting practices. Havelka & Merhout [11] has established a comprehensive framework for adherence to accounting standards, facilitating the enhancement of accounting procedures and guiding this study towards achieving organisational

effectiveness. The principle of organisational behaviour has compelled organisations to implement new tactics essential for bridging the performance gap and addressing disparities among firms striving to meet such criteria. Convincing professionals from diverse disciplines alone by asserting that "it has become customary" is challenging. Consequently, a requirement for systematic change that facilitates mutual persuasion and comprehension among accountants is essential [12]. Accounting methods evolve in response to ethical and institutional considerations, according to Havelka, D., & Merhout [13]. The present study aims to accomplish two things. Firstly, it will examine how accounting practices are shaped by essential variables like economics, audit technology acceptance, administrative theory, and the accounting governing structure. Secondly, it will demonstrate how these factors impact the performance of firms in emerging economies. India is now considered an emerging market rather than an undeveloped economy according to the MSCI index. Regarding the progressive movement in economic dynamic from developed to underdeveloped countries in the past decade, this is a significant signal for emerging and developing nations in an Asian context, particularly in light of the changing global environment. From a little under half a decade ago, these countries now comprise 80% of the global population and almost 65% of global GDP. According to India and emerging markets in the World economy (2022) [12], whereas the global recovery has been sluggish, more than 70% of the growth following the crisis has come from emerging markets worldwide.

The Indian economy has been shaped by the developments and shifts that have taken place in the last many decades. Among the most significant reforms that have taken place in India are the emergence of a capital market, the launch of a plan to privatise national institutions, the setting up of institutes for professional accountants, and, most importantly, the coming into force of International Financial Reporting Standards (IFRS) in India. This study's secondary objective is to document how post-independence modern business regulation in India has developed. A few examples of these statutes are the Code of Corporate Governance (2019), the Securities Commission and Exchange Acts of 2013 and 2021, and the Company Acts of 1913, 1956, and 1984. As an integrated economy that has used a variety of techniques to boost its performance, India is one of the rare Southeast Asian nations that have experimented with its economic systems. Similarly, it is now usual practice for international investors and creditors to spread their bets across several financial markets in order to spread out their risk. India is a great place for international investors to put their money. According to Bloomberg studies, India rated third in 2016 regarding the performance of the international stock market index, while in 2020, the Indian stock market was designated the best performing Asian market (India Stock Exchange designated Best Performing in Asia 2020) [14]. Financial institutions, investors, spectators, and shareholders need to solve the challenges of identifying and assessing their country's reporting system if they want to make reasonable decisions. There was a lack of theoretical and empirical data pertaining to developing nations like India prior to this work [15]. Based on their research into the origins of Indian accounting practices in the context of common law theory, [16] argue that the changing circumstances of Indian accounting provide credence to the institutional hypothesis. In light of this, our present study seeks to examine and evaluate the emergence of accounting procedures while also drawing on changes to India's commercial viewpoints. According to [14], emerging nations in the region took a step towards establishing a standard for accounting processes when they adopted IAS. Researchers have studied the development of accounting practices in India [17] because the region's adoption of these methods is partly due to pressure from both internal and external causes in the country. The present study adds to the body of knowledge in two ways, bearing this in mind. In order to determine the accounting procedures that influence the organization's performance, it first examines the effects of several aspects, including economic, auditing, regulatory, and country-specific frameworks. To further understand how these components function and to set up the accounting processes, the study uses semi-structured interviews as a

second step. Thus, this research uses institutional theory to investigate the development of accounting in India from both a theoretical and an empirical perspective.

Contribution: This article enhances audit and accounting profession standards by a thorough review of the elements influencing the implementation of ATC, including individual adoption factors, economic considerations, organisational efficiency, technological risk, and task-fit. This research will assist accounting companies in developing and executing organisational strategies to enhance ATC acceptability and mitigate its hazards. This study enhances the current literature on technology adoption by introducing a novel inclusive paradigm of I-TOE, which amalgamates the UTAUT and TOE frameworks to examine organisational efficiency.

Background: The law mandates that organisations' financial reports and internal controls undergo periodic audits to verify their accuracy and fair presentation. Audit tasks have gotten increasingly complex as several organisations choose to adopt e-business and employ advanced computerised accounting information systems, including enterprise resource planning and electronic data interchange. Conventional auditing methods, such as manual verification of printed documents, have increasingly evolved into computer-assisted auditing and computer-based auditing. Auditors are now transitioning to evaluate the information technology/information systems (IT/IS) utilised in business operations. Consequently, the incorporation of IoT in auditing, namely CAATTs, will augment the viability and efficacy of audit companies' services.

2. HYPOTHESIS'S DEVELOPMENT

2.1 Audit technology acceptance

Audit technology acceptance refers to the process of evaluating how well technology is integrated, accepted, and adopted within the audit profession. This includes assessing the effectiveness of various digital tools, software, and technologies that auditors use to improve the audit process, such as automation tools, data analytics, artificial intelligence (AI), machine learning, blockchain, and cloud-based solutions. Auditors must be willing to adopt new technology tools that help improve efficiency, accuracy, and the scope of audits. Some auditors may be resistant to new technologies due to fear of the unknown or concerns about losing the personal touch and professional judgment [18]. The success of technology adoption depends on whether auditors are trained and familiar with new systems. Continuous learning opportunities should be provided to ensure staff can effectively use new tools.

According to the Technology Acceptance Model (TAM), which is a popular theoretical framework for measuring technology acceptance, people are more likely to adopt new technologies provided they believe they will be both easy to use and beneficial. The technology that can make audits simpler and more successful is called Perceived Usefulness. An important factor in auditors' propensity to embrace new technology is its perceived ease of use, or how simple it is to learn and use. Automated processes, such as data analytics tools and AI, can streamline repetitive tasks, allowing auditors to focus on more strategic aspects of audits. Technology can improve the accuracy of audits by analyzing large volumes of data and identifying discrepancies or risks that might be overlooked in manual processes [1]. Cloud-based audit platforms can allow for easier collaboration and communication between teams, clients, and stakeholders in real time.

Larger firms are more likely to adopt new technologies due to their resources, while smaller firms might face barriers due to cost or lack of expertise. Clients are becoming more tech-savvy, and auditors are expected to embrace technology to meet their evolving needs and expectations. As auditing standards evolve, they often incorporate more advanced technological requirements, pushing firms to adopt new tools and technologies [5]. These technologies are being increasingly used to analyze data and make predictions, improving the accuracy and efficiency of audits.

Blockchain can be used to provide transparent, immutable records, which may help auditors in verifying transactions and ensuring compliance. Automating repetitive tasks such as data entry and report generation allows auditors to focus on higher-value tasks. Cloud-based platforms allow for remote collaboration, access to data from anywhere, and scalability of audit tools.

Ho1: There is a significant relationship between auditing technology acceptance and novel of I-TOE adoption.

2.2 Role of accounting regulatory framework

The honesty, thoroughness, and effectiveness of accountants are the three pillars upon which the credibility and accuracy of financial reports rest, according to [3]. When accounting standards are successfully followed, it shows how powerful and independent the accounting profession is [5]. We draw the conclusion that the strengthened standing of regulators has the greatest impact on Indian accounting procedures, while the primary players in the financial process, such as corporations and auditors, have faced no substantial possibilities. Research conducted in four different Eastern Asian countries led [7] to the conclusion that countries aiming to enhance financial reporting quality should consider modifying rewards for auditors and management. In a country like India, where owner-managers of publicly traded companies do not have any apparent need for equity capital, the only option to alter these incentives is to make regulatory bodies more active. Minimal audit expenses have long been an issue for the nation's accounting community. The situation is now much worse. A circular outlining the minimal costs for auditors was issued in 2001 by the Institute of Chartered Accountants of India (ICAI).

Therefore, of greatest significance to enhance the educational standards of the professional organisations that teach accountants [11]. When it comes to accounting and auditing, our educational system in India is woefully inadequate. On top of that, many students stay away from business because of the underdeveloped curriculum. In addition, in contrast to the most advanced nations in the world, many professional organisations are stuck in the past when it comes to curriculum and pedagogy. Both the ICAP and the ICMAP have a responsibility to ensure that their member training programs adhere to global best practices. Accounting theory, practice, and education in industrialised nations like the United Kingdom and the United States might serve as models for this kind of work [9].

Most of the common isomorphisms come from the jobs people do. In this article organisational friction is required to standardise social practices (like accounting) across various institutions in the identical industry. Legal requirements for university faculty and professional organisations' technical and instructional programs make this possible [12]. For instance, prospective members' learning is impacted by professional training programs that will lead to qualified members. There is a noticeable lack of involvement from emerging nations in the accounting regulatory framework, which hinders the growth of accounting practices in these nations. In addition, the Indian public accounting authorities have officially supported the adoption of the IAS/IFRS by government organisations, and the country's accounting practice advancements have undertaken multiple efforts to encourage better accounting standards. We postulate the argument that follows because of the centrality of the legal structure to the evolution of accounting practices:

Ho2: There is a significant relationship between accounting regulation and novel of I-TOE adoption.

2.3 Administrative influence

The present research delves into the intricacies of accounting practices in India via the glasses of administrative theory. Results on global and organisational structures can be better understood with the use of institutional frameworks, according to the current research. To evaluate social conduct, it considers schemes, structures, and norms, among other comparable aspects; this motivates research into the development, acceptance, ascent, and decline of the components that constitute authoritative standards through time [19]. One possible definition of the word "administrative" is a set of shared assumptions about how societies work that underpins the establishment of norms for group behaviour. Education, legislation, politics, and religion are all examples of these types of behaviour. There are three tiers to this idea, according to [20]: the social (international institutions), the governmental, and the organisational. Legal framework, economic growth phase, economic type, culture, and accountancy expertise are all factors that might influence a country's accounting standards. It is frequently said that accounting is an extension of its surroundings. Coercive, normative, and mimetic isomorphisms make up administrative theory, say [1]. These kinds complement and rely on one another in an ideal setting. Theoretical investigation is necessary for their separation [16].

The term "coercive isomorphism" describes an unnatural tendency for those not associated with an organisation to conform to its internal regulations. International organisations that adopt regulations globally, political power groups, stakeholders, certification agencies, or national governments effect the change [6]. To make it easier for shareholders to decipher the details and to remove obstacles for stakeholders around the world, this modification can be used to the compilation of entities, such as accounting regulations, that organisations worldwide should adhere to. Whatever the case may be, this example of "coercive isomorphism" demonstrates that the principle, when applied correctly, may benefit organisations.

[13] noted that these methods can be either official or unofficial. Structural theory posits that nations are more susceptible to external coercive pressures and foreign intervention when their economies are highly dependent on the global financial system. When inventive change happens and profoundly affects the social culture/organizational culture, mimicked isomorphisms become visible. A fresh era is born out of that creative thinking, but there's a lot of room for error between the breakthrough's valid change dimensions and its bad performance [18]. This alteration is purposeful and has to do with a chemical mimicking the effects of another. The incorporation of comparing into mimicking isomorphisms occurs through the identification of optimal procedures and the motivation of field players. When the methods prompted by these weights are structured in a way that replication is allowed repeatedly as a result of institutional recognition rather than competitive demand, we get mimetic isomorphism [19].

At a particular point in the firm's development, normative isomorphisms begin to take shape. By this point, the changes made through coercive isomorphisms have become ingrained in the company's culture and are gradually becoming the norm through word of mouth amongst employees. With the help of specific preparation systems, exchange affiliations, and other association systems, a group of members can become more professionally equipped through additional training [20].

This research delves into the factors that might shape an accounting system's foundation, its connections to global accounting organisations, and the ways in which both international financial reporting standards (IFRS) and domestic accounting laws are put into practice. Modern accounting focusses on standardising procedures, yet there are numerous aspects that set different countries' approaches to accounting apart. According to [21], multinational corporations and global investors are encouraged to invest when International Financial Reporting Standards are adopted. Each country's national accounting foundation teaches its citizens the fundamentals of accounting, ensures that its yearly statement of affairs is legally compliant, and allows them to implement international accounting standards across the board. The reasons for the necessity of the national

accounting system in the country are more thoroughly discussed by [16]. Several other important elements also play a role, such as changes in accounting, financial markets, inflation, and taxation. Considering some nations follow the code of conduct whereas others demand conformity, cultural variances have been included in this list by [22].

Ho3: There is a significant relationship between administrative influence and novel of I-TOE adoption.

2.4 Economic factors

The accounting procedures of a nation can be influenced by its economic advancement pattern, kind of economy, and stage of development, according to [10]. According to [14], the type of transactions between businesses that are more common in a community are defined by its stage of development. These three epochs of Indian economic history—the private sector-driven growth, nationalisation, and de-regulation/privatization—can be conceptually linked to the development of accounting procedures in the country. It is worth noting that the business's reporting of finances obligations did not change during the 1960s, an era widely recognised as a time of enormous growth in India. Although the number of firms incorporated has tripled in the last decade (i.e., from 3,500 to 9,500, as previously indicated), the Company Act, 1913, has remained rather rudimentary throughout this time. A substantial uptick in disclosures made by incorporated corporations did not occur until 1972, with the issuance of the 1971 Securities and Exchange Authority Rules [15]. It would appear that the previously recognised risk of such a strategy is the impetus for the new regulations requiring notification of transactions between linked entities.

Economic factors play a significant role in determining an organization's efficiency. These factors include both external economic conditions and internal financial decisions. During periods of growth, businesses often experience increased demand for their products and services, leading to higher revenues. This can result in greater economies of scale, enabling the organization to produce more efficiently and reduce unit costs. Economic conditions also affect the availability of new technologies [16]. Investments in automation, artificial intelligence, and advanced machinery can drastically improve efficiency by reducing human error, optimizing processes, and increasing output. Tax policies, minimum wage laws, environmental regulations, and labor laws can have a significant impact on efficiency. For instance, higher corporate taxes or stricter environmental regulations may lead to additional costs, while subsidies or tax breaks can create opportunities for greater efficiency.

Access to capital is crucial for enhancing operational capacity and efficiency. Economic factors influence the availability and cost of capital. Organizations in a favorable economic environment may find it easier to secure funding for projects that improve efficiency, such as new equipment, expansion, or research and development. In an environment of high consumer confidence, businesses often see more demand, which encourages them to optimize operations to capitalize on this demand. Conversely, during periods of low consumer confidence, businesses may need to cut costs, downsize, or restructure to maintain efficiency [1]. Economic factors create both challenges and opportunities for organizations in terms of efficiency. To stay competitive and effective, businesses need to continuously monitor economic conditions, adjust strategies, and make informed decisions about resource allocation, technology adoption, and operational optimization.

H04: There is a significant relationship between economic factors and adoption and novel of I-TOE adoption.

2.4 Novel I-TOE adoption formulation

Electronic commerce and the use of accounting information systems run by computers are becoming commonplace in numerous companies. As a result of this occurrence, auditing IT systems, financial reports, and electronic source documents has become more important for the auditing profession.

Audit technologies such as Computer-Assisted-Auditing Techniques and Tools (CAATTs) make it possible to conduct information technology audits more quickly, accurately, and with less effort [21]. The use of CAATTs by public audit firms, however, remains mostly unknown. This research introduces a novel framework for studying audit companies' adoption of CAATTs: the Individual-Technology-Organizational Environment (I-TOE). Previous research on CAATTs acceptance has been lacking since it has focused solely on auditors' personal opinions without considering the topic from an organisational and human level. As a result, this study adds to the existing body of knowledge by elucidating the interplay between human and organisational elements as they pertain to the prediction of CAATTs investment and adoption [16]. The concepts utilised as foundational ideas are a hybrid of the Unified Theory of Acceptance and Use of Technology 2 and the Technology Organization-Environment framework. technological risk, technological task fit, organisational preparation, and top management engagement are additional elements that are added to the framework utilised in this study. If the auditing industry is to progress, professional audit firms will benefit from the I-TOE framework, which helps them gauge the level of acceptance of CAATTs. To offer more proof and to empirically confirm the I-TOE paradigm in a different area, future experimental studies may be conducted.

Research on organisational technology adoption mostly makes use of the I-TOE framework [22]. According to the TOE model [9], there are three factors that impact how an invention gets adopted: the technological context, the organisational context, and the environmental context. This research backs up TOE's technical parts with DOI theory's technical features [20] and explains the socioeconomic parts' effects on audit technology adoption using Institutional Theory. Research shows that audit technology adoption is affected by three main factors: (1) technological factors, such as the relative advantage, compatibility, complexity, feasibility for testing, and cost-benefit of audit technology; (2) organisational factors, such as the financial backing of top management and the IT competency of firm employees; and (3) external factors, such as the degree of complexity of client accounting systems, the support of professional accounting bodies, and fierce competition.

Ho5: There is a significant relationship between novel of I-TOE adoption and organization efficiency.

2.6 Organization efficiency

Effectiveness in implementing a business's marketing strategy and gaining a competitive edge can be measured by looking at how well the business performs, as this study illustrates. One of the key drivers of differentiation in business planning is corporate training. However, if you know it better than other businesses, it's regarded to be the only way to gain a competitive edge. The claim that an organization's or an individual's capacity for learning could provide them an insurmountable edge in the long run is as valid as it is in information-intensive sectors [9]. Since the concepts of organisational learning incorporate the connection between learning and business results, implementing IAS standards enables organisations to learn and enhance company performance. The performance disconnects theory states that subsequent accounting procedures can be fine-tuned to help close the gap amongst an organization's actual performance and its potential performance under various institutional conditions. Furthermore, accounting methods became risky and expensive as a result of the principle of organisational behavior's insistence that corporations use new strategies to reduce a performance gap [5].

The academia provides numerous definitions of this concept, as well as numerous approaches for analysing it. [12] provided a definition of firm performance as a enhancement in financial performance and capital markets result, whereas [6] described it as components of customer learning and financial development standpoint. The approach of measuring performance, which can be based on financial or non-financial metrics, is the most often mentioned finding in this research.

Investigators have noticed multiple performance characteristics in the last few decades, and numerous theories place direct emphasis on the contribution to total organisational success. The theories of narrative planning, the Harvard policy-making model, and organisational establishing objectives have been the focus of this research. According to the Harvard policy-making model, a company can achieve success by adjusting to its circumstances. By utilising the SWOT analysis and adhering to best practices in advancing the company, these environmental fits can be attained. Consequently, the Harvard policy model can be utilised for assessing institutional variables associated to the establishment of accounting procedures with the major aim to verify the achievement of the company. In addition, the procedures and tactics of organisations' organisational strategy, the methods used to manage capital, and human resource management all contribute to financial performance. While financial success is continually an important metric to use in complicated firms, it is only applicable in the case of straightforward business models where borrowing and giving away money is the core activity. According to research by Mahzan & Lymer [18], there are four main metrics that may be used to evaluate a company's performance. Intellectual excellence, product leadership, customer happiness, and process brilliance make up the four core values of our company. Implementing accounting standards can enhance corporate processes, which could be a good reason for evaluating one of the major values.

Ho6: There is a significant mediating role of novel of I-TOE adoption with respect of auditing technology and organization efficiency.

Ho7: There is a significant mediating role of novel of I-TOE adoption with respect of accounting regulation and organization efficiency.

Ho8: There is a significant mediating role of novel of I-TOE adoption with respect of administrative influence and organization efficiency.

Ho9: There is a significant mediating role of novel of I-TOE adoption with respect of economic factors and organization efficiency.

3. RESEARCH METHODOLOGY

3.1 Instrumentation design

A questionnaire constructed around a five-point Likert scale was modified from earlier research, primarily from the research carried out by [13] in India, in order to determine the factors that influence the development of accounting practices in India applying the institutional theory and their effect on the success of the company. The experts tested the instrument's internal reliability through a pilot study. The participants' minor suggestions were then incorporated into the questionnaire. For the purpose of gathering data, this study focused primarily on Indian manufacturing business enterprises, particularly those that were registered on the Indian stock exchange.

The qualified accountants representing the chosen companies were participants for this study. Since we have constraints on time and resources, we are only focussing on certain industry sectors, primarily medications, meals, design, and apparel. The goal of the investigation was stated to the researchers ahead of to their involvement. 523 of the 650 questionnaires that were distributed to the respondents were really obtained. We employed 523 surveys for our analysis considering eliminating abnormalities [18].

3.2 Interview conducted

The purpose of the research is to find out how participants perceive the following issues: how did accounting procedures come to be in India, how did they develop, and how do they work as an organisation? What part did institutions play in putting these practices into effect? Over the course of nine months, 32 semi-structured interviews were conducted for the research component.

Accounting regulations, administrative influences, audit technology adoption, economic considerations, and organisational efficiency were interviewed. The discussion book was translated from English into Hindi because Hindi is the national language, and those who participated were given the choice of which language to use when responding to the interview questions. The majority of participants, however, favoured Hindi. Prior to the interview, a questionnaire containing the letter of introduction was sent, and every interview was documented.

Semi-structured interviews, which permit question flexibility and aid in obtaining standardised replies, were utilised in this study. Since the generated theory is inappropriate for this exploratory inquiry, the deductive approach theory is applied. The questionnaire is analysed in the first section, and an interdisciplinary conversation analysis is conducted in the second.

4. ANALYSING AND FINDINGS

4.1 Descriptive analysis

To check whether the variables are linearly related, the researchers ran a correlation study (Table-1). Finding the degree of the association between the variables is the major objective of correlation analysis; however, regression analysis can uncover and assess cause and effect correlations [11]. A variable's direction in a relationship between others is shown by its representation of the findings, which can be either positive or negative. The correlation coefficient, represented by the symbol (r), gives an absolute value between -1 and +1 that indicates the intensity of the association between the variables. If the number is negative or close to -1, it indicates a negative correlation between the study's variables; if it's positive or near +1, it indicates a reasonably positive correlation; and if the value is zero, it signifies there is no association at all. Although ordinal scale data is typically analysed using Spearman correlation, this study opted to utilise the correlation coefficient analysis, which is more appropriate for interval scale data [9]. With no value less than 0.60, the correlation results of the current study demonstrate a significant positive association throughout all of the study's variables.

Table 1: Descriptive and Pearson correlations analysis.

Construct	Mean	Std Deviation	Skewness	Kurtosis	ATC	AR	AI	EF	I-TOE	OF
ATC	3.210	0.609	-1.121	4.610	1					
AR	3.891	0.710	-1.754	4.870	0.568	1				
AI	3.765	0.765	-1.098	3.890	0.643	0.732	1			
EF	4.012	0.509	-2.321	4.712	0.590	0.650	0.751	1		
I-TOE	3.609	0.621	-1.987	5.765	0.665	0.689	0.710	0.789	1	
OF	3.409	0.690	-1.654	5.908	0.643	0.651	0.665	0.698	0.704	1

4.2 Kaiser Meyer Olkin (KMO) and Bartlett's test

Initially we need to check if the sample is suitable for factor analysis by using the Kaiser Meyer Olkin (KMO) test. There is an acceptable score of 0 to 1 for the KMO exam. Values closer to 0 show more dispersion across the correlation designs, which means factor analysis isn't a good fit, whereas values closer to 1 show less dispersion throughout the correlation values, and so on.

Considering the values are streamlined, we can use a factor analysis test to examine this situation. All KMO test results above 0.6 are acceptable up to 1, according to [12], who argued that 0.5 is a poor number for factor analysis. According to [28], values between 0.6 and 0.7 are average, values between 0.7 and 0.8 are decent, values between 0.8 and 0.9 are excellent, and values over 0.9 are the best.

Table 2 displays the results of the KMO test and Bartlett's test of sphericity. It is evident from the data that all constructs' KMO test values are significantly higher than the lowest acceptable value of 0.60. Table 2 displays the results of the KMO test. You can only do factor analysis on variables that have a good or better KMO test value (0.7 or higher), as mentioned earlier.

Table 2: KMO and Bartlett's test

Constructs	No. of Items	KMO Measure of Sample Adequacy	Bartlett's Test of Sphericity Chi-square	Bartlett's Test of Sphericity Significance
Audit Technology Acceptance (ATC)	5	0.842	754.89	0.00
Accounting Regulation (AR)	4	0.852	654.09	0.00
Administrative Influences (AI)	4	0.810	710.32	0.00
Economic Factors (EF)	4	0.789	554.23	0.00
Novel I-TOE Adoption Formulation	6	0.833	678.09	0.00
Organisational Efficiency (OF)	6	0.809	661.89	0.00

A Study on Validity and Reliability Applying the varimax-rotation method with Kaiser Normalisation, the analyst has chosen principal component analysis (PCA) to investigate the construct's validity (convergent and discriminant validity). Table 3 details the outcomes of the main component analysis for each of the chosen models.

The entirety of the measurement constructs' eigenvalues, cumulative percentages, and percentages of variance explained are detailed. The variables with eigenvalues greater than 2 and the selection of one principal component for each construct are shown in the table described before.

The factors that influence accounting regulations account for 61.02% of the total variance, with an eigenvalue of 4.711. Economic factors account for 49.67%, with an eigenvalue of 2.321. Administrative influences account for 44.551%, with an eigenvalue of 2.981. Audit technology acceptance accounts for 55.765% of the total variance, with an eigenvalue of 3.881. I-TOE adoption formulation accounts for 51.803%, with an eigenvalue of 3.532. Finally, organisational efficiency accounts for 59.765% of the total variance, with an eigenvalue of 4.281.

You can also assess the reliability by looking at the Cronbach alpha values; according to [29], these values should be at least 0.70. You can see the results of the reliability analysis in Table 3 below.

Table-3 shows internal consistency between the items, as all of the Cronbach alpha values are more than 0.70, as seen in the table. Several instances of Cronbach Alpha values are accounting regulation (0.761), economic variables (0.809), administrative effects (0.732), audit technology acceptance (0.751), I-TOE adoption formulation (0.754), and organisational efficiency (0.810). An item's level of internal consistency is directly proportional to its worth present in figure-1.

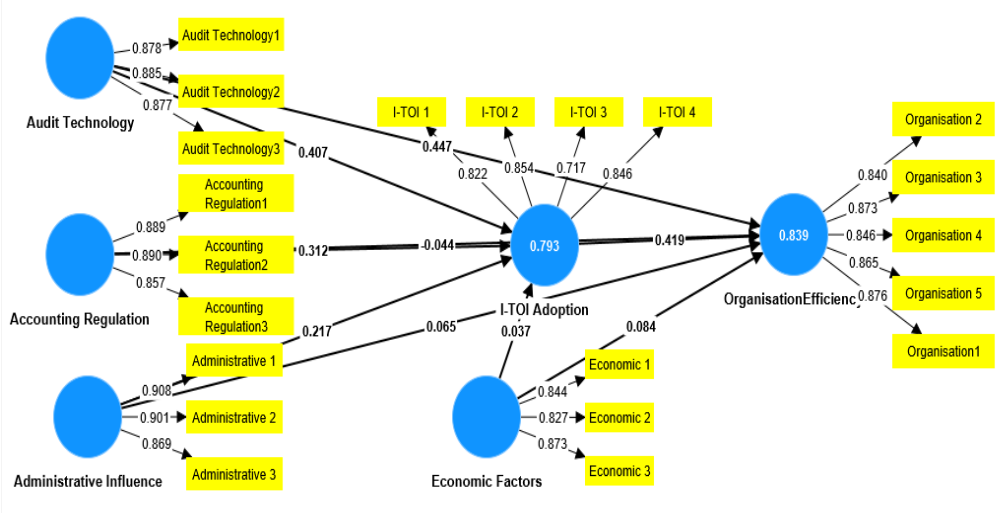

Figure 1: Represent the factor loading and regression weight

Table 3: Results of EFA and Cronbach's Alpha

Constructs	Items	Factor Loadings	Cronbach's Alpha	AVE	CR
Audit Technology Acceptance (ATC)	5	0.871	0.751	0.650	0.910
Accounting Regulation (AR)	4	0.801	0.761	0.621	0.890
Administrative Influences (AI)	4	0.842	0.732	0.609	0.834
Economic Factors (EF)	4	0.811	0.809	0.632	0.856
Novel I-TOE Adoption Formulation	6	0.789	0.754	0.686	0.881
Organisational Efficiency (OF)	6	0.867	0.810	0.611	0.879

4.3 Model fitness test

The analysis that was done to check the model's fitness is shown in Table 4. Considering all of the numbers fall within the ranges established by prior research, this model is ideal for studying how accounting methods affect business outcomes.

Table 4: CFA results of model fitness for determinants accounting practices and organizational performance

Fit Indices	Scores	Standardized Cut-Off Value
χ 2/df	2.678	2 to 5
GFI	0.87	More than 80 but less than 90
RMSEA	0.091	Up to 0.08 to 0.1
NFI	0.92	More than 0.90
AGFI	84	More than 80 but less than 90
CFI	0.93	Close to 1.

4.4 Analysis of problems accounting regulation

The findings summarised in Table 5 demonstrate the ranking of the difficulty in the representation and regulation of financial statements inside India. With a mean score of 3.54, the outcomes show that the absence of AS/IFRS research is the most important factor. The following issue, which pertains to managers in companies that aren't keen on implementing Financial Accounting Standards Board, ranked at 3.11.

Table 5: Rank wise indication of accounting regulation

Factors	Rank	Mean	Std. Deviation	Skewness	Kurtosis
Financial Accounting Standards Board (FASB)	3	3.11	0.734	-0.598	-1.01
Financial Statement Presentation	1	3.98	0.843	-0.675	-1.65
Public sector dominance	5	2.65	0.601	-0.432	-1.21
GAAP	4	2.78	0.654	-0.55	-1.43
AS/IFRS	2	3.54	0.765	-0.621	-1.52

4.5 Analysis of problems auditing technology acceptance

Institutional contributions to the growth of auditing technology use in the nation are summarised in Table 6 of the research. Having a mean value of 3.886, the India Stock Exchange is among the most important market in the nation. In terms of impact, the Indian Securities and Exchange Commission is second to none. A contemporary, efficient corporate sector and a capital market that follows sound authority fundamentals have been developed by these institutions given that their establishment. Their goal is to stimulate investment and promote growth in the economy in India.

Table 6: Problems auditing technology acceptance

Factors	Rank	Mean	Std. Deviation	Skewness	Kurtosis
Securities and Exchange Commission of India	2	3.842	0.711	-0.612	0.787
Management Commitment	4	3.721	0.621	-0.698	0.64
Regulatory Compliance	5	3.698	0.599	-0.743	0.65
SEBI	3	3.754	0.689	-0.543	-1.16
India Stock Exchange	1	3.886	0.765	-0.432	0.765

4.6 Structural equation model

The structural model investigation has to take multicollinearity into account, even if it can significantly impact the reliability of the conclusions [23]. Although the "Variance Inflation Factor" (VIF) values varied between 1.303 to 2.267, the researchers concluded that the model did not display multicollinearity. The practicality of the theory was then determined by 5000 bootstrapping recalculations of the structural model.

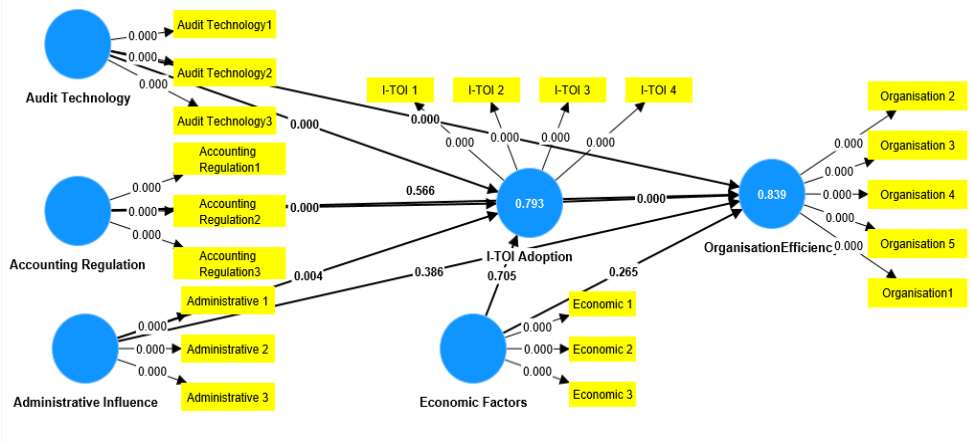

Figure 2: Structural equation model (SEM)

You can see the PLS-SEM model in Figure 2. Whenever the tested values surpass the stated regression weight criterion of 1.96, it's immediately evident that every path is deemed significant at a 5% or higher significance level [30]. As a result, the path parameter that is anticipated has some significance. The results of the structural equation modelling (SEM) information are shown in Table 7.

Table 7: Direct impact of audit technology on organization efficiency.

Hypothesis	Path	B	t-value	p-value	Result
Ho1	Audit Technology → organisation efficiency	0.447	5.88	P≤0.001	Supported

The results of the investigation show that proposition Ho1 proved correct (Table 7). There is a favourable correlation between Audit Technology therefore organisation efficiency (β= 0.447, t-value = 5.88, and p < 0.001).

Table 8: Direct impact of accounting regulation on organization efficiency.

Hypothesis	Path	B	t-value	p-value	Result
Ho2	Accounting regulation → organisation efficiency	0.312	4.690	P≤0.001	Supported

Table 8 displays the outcome of the Ho2 test. Accounting regulation is also positively and specifically linked to organisation efficiency, as shown by a β= 0.312, t-value = 4.690, and p < 0.001.

Table 9: Direct impact of administrative influence on organization efficiency.

Hypothesis	Path	B	t-value	p-value	Result
Ho3	Administrative influence → organisation efficiency	0.217	1.673	P≤0.005	Not Supported

Results showing acceptance of Ho3 can be seen in Table 9. There has been a no positive and immediate association between administrative influence while organization efficiency (β= 0.217, t-value =1.673, and p < 0.005).

Table 10: Direct impact of economic factors on organization efficiency

Hypothesis	Path	B	t-value	p-value	Result
Ho4	Economic factors → organisation efficiency	0.037	1.06	P<0.005	Not Supported

As you can see in Table 10, we ran tests on Ho4. Additionally, economic factor adoption is not favorably associated with organisation efficiency (beta = 0.037, t = 1.06, p >0.005).

Table 11: Direct impact of I-TOI adoption on organization efficiency

Hypothesis	Path	B	t-value	p-value	Result
Ho5	I-TOI adoption → organisation efficiency	0.419	3.54	P≤0.001	Supported

As you can see in Table 11, we ran tests on Ho5. Additionally, I-TOI adoption is favorably associated with organisation efficiency (beta = 0.419, t = 3.54, p < 0.001).

Table 12: Mediating or indirect impact of I-TOI adoption and hypothesis testing.

Hypothesis	Path	B	t-value	p-value	Result
Ho6	Audit Technology → I-TOI adoption → organisation efficiency	0.407	2.378	P≤0.005	Supported
Ho7	Accounting regulation → I-TOI adoption → organisation efficiency	0.044	1.190	P≤0.005	Not Supported
Ho8	Administrative influence → I-TOI adoption → organisation efficiency.	0.217	2.891	P≤0.005	Supported
Ho9	Economic factor → I-TOI adoption → organisation efficiency	0.037	1.319	P≤0.005	Supported

Results from testing corroborated assumptions H06, HO7, HO8 and H09, as shown in Table 12. When it comes to audit Technology, I-TOI adoption impacts organisation efficiency indirectly or through a mediator (β =0.407; t-value = 2.378; P≤0.005). I-TOI adoption has no indirect or intermediary effect on organisation efficiency in relation to accounting regulation (β = 0.044, t-value = 1.190, and P≤0.005). Similarly, organisation efficiency is indirectly affected by I-TOI adoption in the context of administrative influence (β = 0.217; t-value = 2.891; P≤0.005). I-TOI adoption has no indirect or intermediary effect on organisation efficiency in relation to economic factors (β = 0.037, t-value = 1.319, and P≤0.005).

5. DISCUSSION

Influence of accounting regulatory framework

In this segment of the interviews, the focus is on the effect of the accounting framework on the evolution of accounting practices in India based on respondents' perceptions. Twelve out of the 21 respondents indicated that the development of Indian accounting practices consisted of the following three phases: the British era and its colonial influence, post-independence practices and the adoption of the IAS standards [24]. Firstly, in Mughal era it led the way for Indian accounting and this practice

remained till British empire established their colonial accounting system in which they repealed the reporting practices of their states followed after the firm establishment of few foreign companies in the subcontinent.

This was seen so when from independence in 1947, the development of accounting practices in India took a great change starting from the establishment of the Institute of Charted Accountants of India by the Government of India, and also the introduction of amendments in the commercial laws of the country [25]. In India the introduction of commercial laws, and the changes in the laws, were a key factor of the accounting practices, this was highlighted by one of the respondents. But enforcement power in India has always had some issues. Business practices need rules to be developed. The principles of accounting in India are long in tooth, systematic, and enforceable.

Auditing technology

The last aspect concerning the significance of auditing technology in regards to new I-TOE (Information Technology and Organizational Environment) adoption framework is more addressing. They can help maximize the benefits of new technology adoption and ensure that the adoption plan aligns with the overall IT and business strategies [26]. In this sense, auditing technology means the ways that automated systems and processes can support compliance, transparency, and agility as they relate to technological systems and workings.

A major part of auditing technology is to find the security vulnerabilities early in the adoption process. When organizations deploy a new IT solution, auditing tools are able to monitor the security features of the technology in real-time and recognize if there is a breach or weakness in the system [27].

In I-TOE, such technologies are used to audit the system and assess its security posture and how well it aligns with the enterprise security posture to ensure that new technologies do not introduce vulnerabilities in the existing infrastructure.

The importance of data privacy and governance becomes more pronounced as organisations embrace new technologies. The role of auditing technology is to monitor access to the data, ensuring that sensitive data is only accessible to authorized individuals and that management of the data consumes organizational policies and laws surrounding data privacy [28].

Administrative influence

Administrative influences involve those actions, decisions and policies by management. The directions for an organization whether it is successful productive, riding on tracks or off in its functioning. Top-level management and governance structures are responsible for setting strategic goals directing the organization's adoption of new technologies or innovations. Decisions about resource allocation and investment in technology, as well support for innovation can have a direct effect on how useful different sorts of policies are in achieving organizational goals. A task is most efficient when it is made of the optimal combination of resources (people, finances, technology, etc.) to obtain the desired results [29]. Increasingly in a digital world, efficiency means applying innovations and technology to make operations more productive; reduce costs for various parts of those operations that are redundant or unnecessary whilst still keeping up something like acceptable standard for international level in animation or some other field where big winners move fast without snake-eye risks.

The role of administrative influences on organizational efficiency through innovative adoption strategies cannot be overstated. While leadership sets the tone, culture shapes reality, and policies guide behavior, their combined impact on technological integration profoundly influences productivity. When optimized, the interplay between new ideas, emerging tools, internal operations, and external forces nurtures an agile environment. This malleability allows an organization to

efficiently maneuver intricate landscapes and stay one step ahead of competitors [30]. Of course, effectively stewarding resources, streamlining workflows, and maintaining competitiveness grows increasingly complex with each passing day. Ultimately, focus on the human through progressive adoption practices may smooth such modern complexities, fueling organizational success for years to come.

Novel I-TOE adoption

And, On the whole, creating a new I-TOE (Information Technology, Organizational, and Environmental) framework is very effective for improving organizational efficiency. Research studies in different sectors employ the I-TOE framework in examining how organizations adopt and make use of IT [31]. This dimension takes into account the external factors that shape IT utilization. These are things such as market competition, industry regulations, technological advancements, social and economic trends, etc.

You make use of the I-TOE framework in organizations that allows technical integration to be balanced between internal, technological and environmental challenges. Organisations can go a long way to improve their efficiency in a number of aspects; thus automation, better data management, smoother communication and decisions based on more reliable data. And the bottom line is that when all three elements of I-TOE are aligned, an enterprise is more likely to achieve competitive advantage, to raise productivity and realize long-term growth [32].

6. Implication

This study holds broad implications for the nation's policymakers, scholars, practitioners of accounting procedures, audit technology adopters, and professionals. For the acceptance of IFRS and regulations under administrative and company law in India,this thesis will serve as a reference point for designing new I-TOE adoption policies. This is the context of a state law which at once points out India's accountants' fault and yet provides them with legitimating support. In addition, the Higher Education Commission (HEC) and the Indian Institute of Chartered Accountants (ICA) can work together through university professors and accounting professionals to enhance the accounting curriculum. As a result, the disparity across accounting procedures, the adoption of audit technology, and Indian government policies will be reduced. Additionally, these industry practices might improve an organization's financial success. Indirectly, this encourages businesses to raise accounting standards in order to boost their financial performance and earnings. This will additionally assist to achieve one of the study's primary goals.

7. CONCLUSIONS

The present research unequivocally demonstrates that institutional considerations have been crucial to the evolution of accounting standards and the acceptability of auditing in India. The evolution of accounting methods is significantly influenced by each of the factors separately. Organisational financial efficiency also improves as a result of economies and institutional considerations. Since this influence hasn't been researched before, it could make a significant contribution to the field. Even though the study was carried out in India, the findings should be comparable for developing nations, particularly those in the Sub-Continental region, which is going through a similar stage in the evolution of accounting practices, the adoption of international accounting standards, and the effects these have on organisational performance. The study's findings can assist governments in other nations in making better choices regarding their regulatory and economic growth policies

This study is conducted in India but the findings will apply similarly in the developing countries and more to the point in the Sub-Continental states that are experiencing similar stages of auditing and accounting improvement, and the implementation of global accounting standards and their effect on

performance. This purpose of study which will lay the grounds for implications of these finding in policy implication at state level and thus outcomes of this study will serve government of other countries on making better decision in domain of economy, technology, efficient companies and regulatory development. This enables them to make better business decisions and assists in following and improving the financial reporting of their business entities. Furthermore, companies can benefit from the adoption of the results of the research as awareness of the effect of accounting practices on the financial performance of the organization, to help the organization facilitate the adoption of accounting practices in various nations with varying backgrounds.

According to the empirical results of Ahmed et al. (2023), worldwide pressure and globalisation have had an impact on the evolution of accounting procedures, which has ultimately resulted in their adoption. The relationship between Indian institutions and external factors, as well as how these factors affect Indian accounting procedures, can be further investigated. Although the data used in the current study comes from India, cross-country research in a developing nation is required to compare the effects of the factors influencing the evolution of accounting procedures. Furthermore, the factors influencing the development of accounting practices are examined in this study through the lens of institutional theory; consequently, future researchers can employ other theoretical frameworks, such as legitimacy theory, to gain a deeper understanding of the factors influencing the development of accounting practices. Finally, a smaller interviewer size was utilised in this study, which restricts how broadly the findings can be applied. Future studies can use a greater number of interviewees to gain a more thorough grasp of these aspects. This result is in line with what Irvine (2022) found, which is that the World Bank and the International Monetary Fund played a significant impact in shaping accounting standards in the United Arab Emirates and Jordan. In addition, the pursuit of capital market access for multinational corporations, FDI, and local private international partners was a driving factor in the decision to establish and implement IAS/IFRS accounting.

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