



AUTOMATED ACCOUNTING PRACTICES IN CAMEROONIAN ACCOUNTING FIRMS: A QUALITATIVE STUDY OF ATTITUDE AND ADOPTION

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Abstract

This research is motivated by growing strength of artificial intelligence particularly automation of accounting practices in the world at large and Cameroonian accounting firms, in particular. This has led to a growing threat of change which has an impact on the accountant's professional role and attitude. The purpose of the study is to examine the impact of automation on accountants' practices in accounting firms. The qualitative research method is used and the data was collected through semi-structured interviews. Interpretation of the interviews was through thematic analysis method. 12 accountants make up the study sample from a population of 35 accountants in the city of Douala, Littoral region of Cameroon. The study finds that the automation of accounting process is more efficient and beneficial. However, it has increased the risks of faults, loss of control and jobs, a change in the employment structure, skills, and competence. The attitudes of the accountant are positive towards automation but the fear of loss of jobs and obsolete IT skills are present. The study concludes that automated accounting practices is efficient and effective and has a significant impact on accountants. It therefore recommends that accountants should be ready to adapt to the current trends, develop interdisciplinary skills in education and competence. Also, firms should put control measures and regulatory policies in place to prevent excessive use of automation.

Keywords: Automated Accounting Practices, Accounting firm, Attitude, Adoption

INTRODUCTION

The integration of technology in accounting practices has spurred transformative implications, reshaping traditional processes and redefining the roles of accountants. Technological advancements, including cloud computing, Artificial Intelligence (AI), and Big Data analytics, have appeared as key enablers, offering automation, efficiency, and real-time data access. The evolution of the role of accountants from data processors to strategic advisors underscores the transformative impact of technology on accounting practices. (Shaleh, 2024). Many companies now engage financial robots or AI agents which are gradually replacing accountants. The emergence of artificial intelligence has reduced accounting work, and the widespread implementation of electronic invoices has also reduced the workload of financial accounting. (Jin et al., 2023). Moreover, cyber security risks pose significant challenges to technology-enabled accounting practices. According to Lee et al., (2019), Cyber security breaches can compromise sensitive financial information, damage organizational reputation, and incur substantial financial losses. The integration of IoT devices with accounting systems enables real-time tracking and monitoring of assets, enhancing efficiency and accuracy. However, IoT devices also introduce new risks related to data privacy, security, and regulatory compliance, needing careful consideration and risk management strategies (Zhu et al., 2020)

AI-based technology poses new challenges to accounting professionals. The accounting industry has undergone a fast pace of change. With accounting professionals expected to function effectively within AI-technology based environment. This is an environment that has constant technology updates and unexplainable AI outputs. The primary concern for accounting professionals is the potential threat of their jobs replaced by AI-based technology. Importantly too, improved work efficiency leads to a reduction of headcount needed at workplace (Benbya et al., 2020). Junior accounting personnel are more likely to be at risk due to their many repetitive tasks that can be replaceable by robotic automation technology (Leitner et al., 2021). In consequence, sectors with higher degrees of automation will experience a relative drop in employment or a reduction in the creation of employment opportunities in comparison to those that do not benefit from automation, which again will lead to job polarization (Bessen 2018).

In Africa, users' attitude is another challenge facing the adoption of AI systems. An adopter's attitude towards the adoption and rejection of an invention can be favorable, negative, and apprehensive (Okonkwo et al., 2019). According to Wang, (2008) attitudes are a primary factor impacting the adoption of a new product, therefore a better knowledge of attitudes in a well-defined manner is required. Culture and social influences makes Africans to be sceptical in adopting and using new technology.

In Cameroon, Nzhié et al., (2023) upholds that the urgency of buying into ICTs continues to be essential, thanks to a significant opening to the internet which made enterprises to be interconnected. In their survey report on the issue, 42% of Cameroonian businesses adapted to teleworking and automative practices to develop more opportunities without physical interactions during the COVID-19. The automation of usual tasks require an important adaptation in the daily operations but it prepares financial actors to move from recording routine activities to strategic collaboration with stakeholders. The issue of digitalization will hit the finance function even harder, according to a local newspaper Talent2Africa, (2018). Some finance jobs are going to be digitized. The future of working methods will therefore influence finance and will even have to change the way of preparing future candidates for financial functions. Digitalization has already made it possible to release a significant number of computerized solutions easier, which mainly target the accounting and financial fields and decision. The automation of basic functions makes it possible to focus on higher-level actions. According to Nzhié et al., (2023), digitalization or technology is of benefit to the finance industry but at the same time, it is a threat as it will make some functions obsolete and some individuals jobless. The following propositions are to examine the impact of automation in accounting practices in this research paper:

H₀₁: Implementing automation process has a significant impact on accounting firms and calls for a change in skills, task and attitudes of current employees

H₀₂: Automated accounting increases the overall efficiency of accounting firms leading to the performance of more complex processes

LITERATURE REVIEW

Cloud Accounting

Clouds are used on several occasions, both privately and among companies for different solutions, but when it is used within the accounting context, it has become known as cloud. Dimitriu and Matei (2015,) found three main benefits of the usage of cloud accounting. First, cloud services enable the real-time data flow and increased availability to the data for all divisions in a company. Second, clouds are cheaper than buying accounting software that needs to be installed on every computer where the software is needed and thereby leads to cost

efficiency. Third, the flexibility of the clouds makes it possible to access the data independently of where one is. (Prichici and Ionescu, 2015) also emphasizes that data of inventory can be transmitted directly to the accounting system and documents such as invoices and receivables can be transferred directly to the computer. Such solutions reduce the manual handling, which lowers costs and enhances productivity.

Internet of Things in Accounting (IoT)

Through the IoT, information can be delivered between the devices in a secure, safe and trustworthy manner (Mishra et al., 2016). The connectivity could be used for analyzing and tracking the various processes such as manufacturing, inventory and human resources. With the use of IoT, one can generate real time data which can keep financial statements up to date. One could monitor inventory, stocks, and other valuable transaction information that need to be accounted for in the financial statements (O’Leary, 2013). With this technology, the need for the accountants to do the manual entries decreases and will result in less working time and allow the accountant to focus on other working tasks. The IoT technology might also detect deviations or mistakes that can occur which a human being would not be able to detect (Alarcon J. , 2018).

Robotic Process Automation (RPA)

RPA is a form of automation that allows users to define a set of instructions for software robots to execute pre-defined manual tasks. Software robots can do things that people do, such as navigate systems, understand what is on a screen, identify and extract data, and perform a wide range of defined actions. they are more consistently, faster, and at higher volume than people can. Processes that are labor intensive, repetitive, high volume, rules based, in digital form using multiple systems and structured data are suitable tasks for automation (Kokina, 2019). Machines can do these more frequently and without the dreaded drudge that bores or stunts the human brain.

Theoretical Review

Theory of Professions

Theory of professions is a theory that defines the concept of professional role from eight categories, Brante, (2009). The first category consists of the philosophy that higher education is needed. However, it is important to have in mind that this perspective is decreasing in the sense that some professions do not demand education to the same extent anymore. The second perspective is abstraction, which argues that abstract knowledge is needed. However, it is further stated that the knowledge should not be too abstract. The balance between practical and abstract knowledge is needed to be able to develop competence and confidence from the society. The next perspective involves uncertainty, where the professional role within the profession is considered a “hero” and resolves the uncertainty problem in the society. According to the model trust is crucial when it comes to the practitioner’s integrity. The next category consists of interchangeability, which proposes that all practitioners with the same competence have the knowledge of doing the same working tasks. Hence, there should be no differentiation between the practitioners in the organisation. Lastly, knowledge conveyance should be involved in the definition to be recognised as a profession. Knowledge conveyance argues that a profession must be able to meet the demand in the society with their skills and knowledge. (Broberg et al., 2013).

Technology Acceptance Model

The Technology Acceptance Model (TAM) was developed by Fred Davis in 1989 with the aim of explaining and predicting users’ behavior towards new technology. More precisely, examine

users' acceptance and beliefs of information. The TAM model theorizes that individuals' attitudes towards new technology is determined by two primary factors. The first factor, named perceived usefulness, is defined by Davis as “the degree to which a person believes that using a particular system would enhance his or her job performance” (Davis, 1989). The second factor, perceived ease of use, is “the degree which individuals believe that using the system will be free from effort” (Davis, 1989). These factors together determine the attitude towards using the new technology.

ABC Model

The definition of attitude is commonly referred to a person's general feeling of favorableness or unfavorableness toward some stimulus object (Fishbein et al., 1975). To explain the structure of attitude, this paper relies on the ABC model, which is the most established and used model by scholars to explain attitude. The first component, affection, concerns the individual's feelings and emotions towards an object where positive feelings about an object may cause a positive attitude to the object, and negative feelings may cause negative attitude correspondingly. Second, behavior means that one's attitude towards an object is dependent on how one behaves. Past behavior or experiences of the object can generate different attitudes towards an object. Third, cognition is a person's beliefs and knowledge about an object influencing the attitude, where one's associations or previous knowledge about an object can generate different attitudes (Jain, 2014) In this context, affection can be exemplified with the accountant's technological skill. When technology in general is easy or difficult to understand and use, automated accounting could also be perceived as easy or recognized as a problem.

Empirical Review

In a publication by Eziefule et al., (2024) on the Role of AI in automating routine accounting tasks in the United States of America, it was uphold that technological advancement comes along with transformative potential which can either have a positive or negative impact. The concerns about job displacement, and the importance of ensuring diversity and inclusivity in the workforce AI-driven automation raises significant concerns about job displacement, with potential impacts on employment and economic stability. Automation can replace jobs involving routine, repetitive tasks, such as data entry, manufacturing, and basic customer service. However, the impact varies across industries and job types. While some jobs may be entirely automated, others may be augmented, requiring humans to work alongside AI systems. Understanding the scope of job displacement involves identifying which roles are most susceptible to automation and forecasting potential employment trends. This knowledge can inform strategies to mitigate negative impacts and support affected workers. To address job displacement, investing in reskilling and up skilling programs is crucial. These programs should focus on equipping workers with skills that complement AI technologies, such as advanced data analysis, AI system management, and other high-demand technical skills. (Tschang et al., 2021). The results showed that automation has an impact on accounting practices and accountants must adapt by acquiring new skills and identify opportunities for process improvement, and drive business

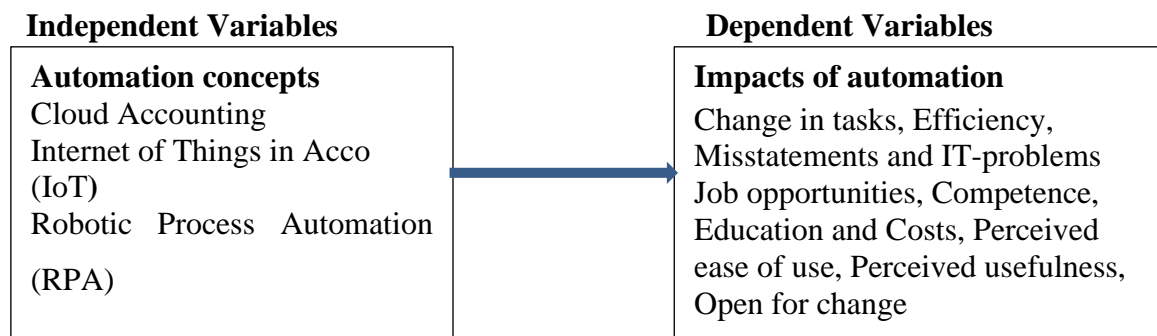
In another study, Okonkwo et al., (2019) examines the adoption and diffusion of mobile commerce among the people living in a remote area of South Africa to determine the relationship between the characteristics of innovations and the adopters' attitudes using a total of 120 out of 300 questionnaires distributed. 40% responded pointing out challenges facing the adoption of AI systems. The findings indicate that though the people are very keen to receive a new technological invention, they are still late adopters. Concerning positive attitudes, the relative advantage, voluntariness, perceived risk, facilitating conditions and self-efficacy

characteristics have significant influences towards the positive attitudes of adopters. This suggests that changes to these characteristics result in changes to the adopters' attitudes.

In Cameroon, in a study carry out by Nzhie et al., 2023 on the future of finance following the rise of technology examines the benefit of technology in finance functions. The emergence of new technologies is shaking up the way accountants work and calls into question the future of the finance function as automation of basic functions makes it possible to focus on higher-level actions and decisions. In another study by Soureya et al., (2022) on the contribution of digitalization in Cameroonian firms pointed out the role of automation in reducing costs, saving time, and in enhancing the creation of added value with innovations in production and marketing processes. In their results, they agreed that digitalization is beneficial, and it is an essential tool to improve the growth of firms in Cameroon. This is in line with the argument from Lee et al., (2020) article, where it is stated that automation in accounting is beneficial, time saving, reduces costs and increases productivity

Concepts Framework

The concepts that build automation in accounting practice in the study are Cloud Accounting, Internet of Things in Accounting (IoT) and Robotic Process Automation (RPA). They are the independent variable. The Impact of automation on accounting practices are the dependent variable. They are Change in tasks, Efficiency, Misstatements and IT-problems Job opportunities, Competence, Education and Costs, Perceived ease of use, Perceived usefulness, Open for change.



Source: Authors' compilation 2023

METHODOLOGY

This study investigates the effects of automation in the accounting profession and the attitudes among accountants. Thoughts, beliefs and expectations on the future among the accountants are subjective and dependent on the individuals' view, where the subjective ontology is the most suitable for this purpose. Accountants' experience of the accounting process and digitized data could have impact on their beliefs which only the interpretivist position can extract. The best approach in this research is therefore an abductive approach, where existing theory is applied.

For this study, semi-structured interviews were used to collect data with prepared questions based on identified themes. The interview guide was firstly shaped in English and later translated to French since the semi-structured interviews were held in English. The respondents' identities were made anonymous to ensure their identity is kept safe. Furthermore, with permission from the participants the interviews were recorded to reduce the risk of bias.

In this study, the population refers to accountants. The pre-defined criteria for this study were accountants in the City of Douala, Littoral Region of Cameroon. Douala city was chosen because of its economic status. It is the economic capital of Cameroon with more firms and with a higher degree of automation. The sample of the study included accountants that have both short and long working experience in the accounting industry, because attitude towards automation might differ depending on years of work experience. The sample population was a total of twelve out of thirty-five respondents. An overview of the participants and information about the interviews are given below in table 1 and the names of the interviewees are replaced with numbers in the study from R1 to R12.

Table 1: Overview of Participants and Interview

Respondent	Sex	Accounting firm	Position	Working experience(years)
R1	M	Chenwi Associates	Accounting consultant	20
R2	M	Bekolo and Partners	Accounting consultant	10
R3	M	Chenwi Associates	Accountant	4
R4	M	Cameroun Audit Conseil	Accounting consultant	9
R5	M	Audit Conseil et Expertise	Accountant	5
R6	M	AML Consultant	Accountant	6
R7	F	DL and Associates	Accountant	6
R8	M	ACN and Co	Accountant	3
R9	M	Trust Audit Limited	Accounting consultant	10
R10	F	Chenwi Associates	Accountant	5
R11	M	Audit Conseil et Expertise	Accounting consultant	9
R12	F	AML Consultant	Accountant	8

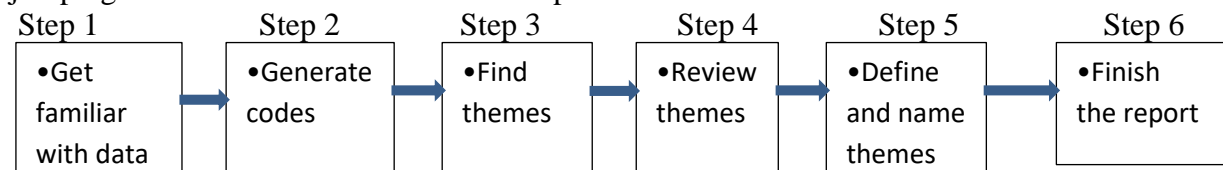
Source: Study Data 2023

Semi structure questions were used based on expected objectives and themes such as: Change in tasks, Efficiency Misstatements and IT-problems, Job opportunities, Competence and education and Costs. The themes were later grouped into two sub themes automation practices and attitude.

RESULT AND DISCUSSION

Data Analysis

The qualitative research method used thematic analysis, which is a method used to identify, analyze and find themes of the empirical data (Braun et al., 2006). A thematic analysis is an effective method for analyzing empirical qualitative data in terms of participants' perspectives. Braun et al., (2006) provide a linear step approach to the method, though Nowell et al., (2017) argue that the steps should not be strictly followed step-by-step, but rather it is a process of jumping back and forward between the steps.



Source: Thematic Analysis Process Based on Nowell et al., (2017)

In the first phase, no interpretations were made to avoid misunderstandings. The second phase included a development of a structural analysis, the interviews prepare guide was read several times to get an understanding of the answers and the structure. By reading the interviews

several times, the chance of bias decreases. In this phase, unlike the first step, interpretations were made. Later, themes, which are the dependent variables, are developed as shown below in table 2. Out of 12 respondents, 10 indicated a change in task, 10 talked of efficiency, 7 respondents talked about job opportunities, 8 on competency and education and 6 talked on cost Table 2 below, a summary of the number of respondents who have given emphasis on each theme is illustrated.

Table 2: Summary of respondent frequency on automation and practice

Themes\frequencies	1	2	3	4	5	6	7	8	9	10	11	12
Change in tasks										x		
Efficiency												X
Misstatements and IT-problems									X			
Job opportunities							x					
Competence and education								X				
Costs						X						

Source: Study Data 2023

Concerning attitude and perception, out of 12 respondents, 10 indicated a perceived ease of use, 10 talked of perceived usefulness, 7 respondents talked about open for change and 6 identified other factors. Table 3 below shows a summary frequency of the number of respondents who have given emphasis on each theme.

Table 3: Summary of respondent frequency on attitude and perception

Themes\ frequencies	1	2	3	4	5	6	7	8	9	10	11	12
Perceived ease of use										x		
Perceived usefulness							x					
Open for change									X			
Other factors							x					

Source: Study Data 2023

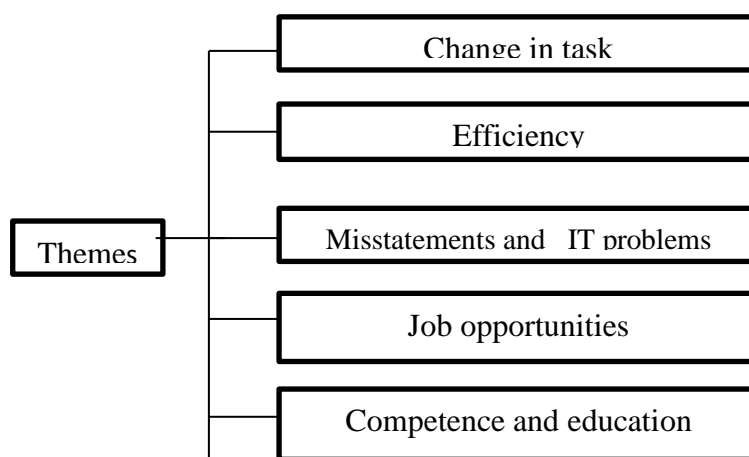
Presentation of Results

The findings are organized and presented in accordance with the main theme identified by the research objectives: to assess the effect of automation on accounting firms. This theme is broken down into subtopics of Change in tasks, Efficiency, Misstatements and IT-problems, Job opportunities, Competence and education, Cost. Dissecting the explanatory properties from the respondent interviews and the categorization of the dimensions of automated practices and calculating the frequency of each theme:

Test of Propositions

This section presents the effects of automation in accountants’ practice that were discovered during the interviews.

Figure 1: Themes of impact



Source: Study Data 2023

Change in Tasks

The accountants agreed that their daily working tasks have changed and will change in the future because of automation. One major effect noticed is that repetitive and monotonous tasks such as manual entering of bookkeeping, invoices and tax accounting has been replaced by automated processes. However, several respondents proposed that no task has been diminished, rather their jobs have been more effective and with shortened time for execution. This has led to new tasks coming up such as analytical and consulting tasks. As Respondent 1 stated:

“Due to the increase of automation, I save time and therefore I believe that it is expected from us to be more of controller and do analysis. The qualifications demand have increased and it will continue to increase because simple tasks have disappeared and have become automated. The accountants’ role will change quite alright, but machines cannot replace the accountants because even after machine calculations you still need to cross check.”

As automated accounting has increased in accountants’ daily work, it has resulted in accountants’ methods for carrying out tasks to change. Several respondents highlighted that the tasks within the profession will align with the changes: advisory, controlling and analytical services have largely increased in the last few years.

Increased Efficiency

The respondents shared the opinion that a more automated accounting process has led to their working tasks becoming more efficient and less time-consuming, compared to when tasks were handled manually. As Respondent 8 stated:

“... There is efficiency, improvement of work at all levels, though the computer cannot do all. It only takes time to get used to it and adopt it, and then you will save time...”

Several respondents asserted that they get better overview and control over the tasks since they can handle a larger amount of data. Follow-ups also become easier to analyze when everything is digitized. Some of the respondents also emphasized the improved availability of documents and materials. Thereby, automated processes may have a positive impact on the accountants work in terms of higher efficiency and productivity.

Information Technology Problems

Another impact emphasized by the respondents was that more faults could arise when using automated accounting. Because the software is giving the accountant suggestions and calculations for how verifications should be accounted, this leads to overreliance on the software as accountants approve the solution that the computer proposes. Some respondents also argued that a feeling of loss of control arises when tasks are handled automatically which leads to increased faults. When one is not fully involved in the accounting process and when one does not understand what lies behind the calculation made by the software, there is a risk that this could create misstatements. Respondent 1 comments on this and states that:

“...you lose control when things happen automatically because then you have not seen everything that happens...”

A major risk stated by the respondents was also that if the Internet and electricity fail, accountants will not be able to work since their daily working tasks are dependent on the Internet. The respondents assert that automation has led to several incremental changes that are positive for the

profession, and they believe that the risk of misstatements, faults and misreading of documents may arise as more automation is implemented in the accounting process.

Competence and Education

The respondents were asked if they have experienced any shifts in demand to new or more specific qualities or qualifications. Furthermore, several respondents experienced that IT knowledge is more in demand. Respondent 3 said:

“...as whole new education is needed, you’ll need to have a deeper understanding, be able to analyze, and you cannot do that when you come from high school, graduates need extra training on IT knowledge especially excel...”

Respondents also noted that it is important for accountants to be able to shift focus fast and be able to do various things at the same time. Additionally, a higher level of education is needed now compared to before:

“...The qualifications demanded have increased and it will continue to increase because simple tasks disappear and become automated.”

However, the respondent also mentioned that the firm needs to have an employee that understands the system.

Job Opportunities

The respondents were asked about the greatest challenges and threats which more automation of the accounting profession can lead to. Many posit that the roles of accountants might change to consulting or controlling roles than previously. Respondent 1 said;

“... Some of the functions will disappear. Then you have to decide which way you want to go, be more educated and have a higher competence in order to be able to continue in the profession.”

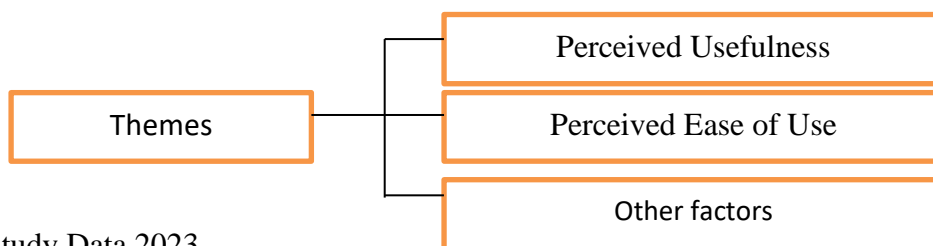
Additionally, one respondent believed that automation diminished the jobs in the sense that it is time-consuming but also that humans are not needed to do the tasks to the same extent anymore:

“... I work alone and handle everything and I manage to do it, so of course, automation takes away working tasks and employees reducing.”

Attitude towards automated accounting

Below shows the empirical findings about the accountants’ general attitude towards the impact on the practice and professional role. Attitude represents the second dependent variable in the study and is therefore presented in the following section.

Figure 2: Themes of attitude and perception



Source: Study Data 2023

Perceived Usefulness

The respondents were asked about the perceived usefulness of automated processes. Two of the respondents claim that one disadvantage with automation is that it results in a rationing of jobs. Another respondent emphasized that pointless tasks have disappeared due to the

automated processes and that this is an advantage since those tasks do not develop anyone. Therefore, the accountant has the opportunity to focus on tasks that are more value-creating and developing for both the firm and them. On the contrary, the respondent mentioned that the automated processes can result in errors; thereof it is crucial to screen those processes to be able to identify errors. They also argued that the automated processes bring more right than wrong. An advantage mentioned among the respondents was the increase in flexibility due to automation. One respondent contrarily proposed that automation may bring a decrease in flexibility in a sense. However, the respondent noted that if you have a transaction that is different and is not a standard transaction, it becomes difficult. The same respondent also said;

“... I believe that you lose control a bit when things go automatically. This is because you have not been able to see everything that happens...”

However, a threat and disadvantage with automation is the risk of trusting the system to the full. There is a need to understand the background of the transactions and numbers, but also to be able to check for errors in the systems. One of the respondents stated that automation makes it possible to easily and more effectively build up internal control at the firm. Where you can manage which authority an employee has by having their own account. Lastly respondent 8 said;

“...I am positive to everything that ease and simplifies my daily working task.....”

The factor of perceived usefulness can be illustrated by the degree to which a person believes that using automated systems would enhance his or her job performance. Another respondent mentioned that a threat with automation is that employees trust the systems to a full extent. This since the system can generate errors; therefore, it is crucial to be able to understand the background of the transaction and numbers to check for errors in the system according to the accountant.

Perceive Ease of Use

The accountants were further asked about if they think it is easy to understand and use new technological systems. Most of the respondents propose that automated accounting results in an easier way of working and makes the work more effective. Due to increased effectiveness, the accountant has the possibility to focus on parts which may be of more importance and more value-creating for both the firm and the accountant. Nearly all the respondents agreed that the new technology is easy to use and understand, even though some of the respondents said that it can be difficult in the beginning. One of the respondents said:

“...I am not afraid of new things and therefore I just try. The worst thing that could happen is that it is wrong but if that is the case, you can just correct it...”

However, several of the respondents stated that technology processes are complex and difficult to learn. Another criticism from several of the respondents was the emergence of errors due to automated processes. Respondent 2 mentioned;

“... It requires some kind of control to check for errors, but overall, I believe that automations bring more right than wrong...”

One of the respondents noted the importance of knowing the calculations and steps behind the numbers in the automated processes in order to understand and examine for errors. The factor perceived ease of use can be described as the degree which individuals believe that using the system will be free from effort (Davis, 1989)

Openness for Changes

The respondents were also asked to describe their experiences of automated processes and most of them were positive experiences. Several respondents emphasized that automation has eased their practices extensively since the processes are known as time-saving for the

accountant. One of the respondents described that the use of cloud service in their practice has created freedom. This is because you can work wherever you want. Several respondents agreed that automation makes their practices more effective, and it decreases errors in their work. Respondent 3 commented on this and explained;

“... Feel very confident that we are in an industry that cannot be exterminated. It is because of a complex set of rules and legislation that makes us more demanding. After all, the more complex and more digitalized, the more we are needed.....”

The openness to changes of automated processes emphasized by respondent 3 were only positive ones. The respondent also expressed;

“There will definitely be a drop in intake of accountants in firms but there will be other option since the computer cannot do everything...”

Even though most of the respondents expressed difficulties in the intake of accountants, there was the belief that there will be other options for accountants.

Easy to Use and Understand

There are divided attitudes between the respondents regarding the use and understanding of automated processes. One respondent pointed out that various systems work and are built very differently which leads to less understanding. Such opinions have driven a negative attitude towards automated accounting. However, several respondents do not see this as something negative for themselves because now when automated processes become a part of the daily work, one thinks it is great and exciting to use, and that one always finds a solution for how to use and understand it. An additional reason behind this positive feeling was that one feels that one always has each other to ask in the firm. Also, because one is interested in and not afraid of trying new things. As Respondent 4 states:

“...I do not think it is difficult if I get some time, help and knowledge from the beginning. I find it easy and fun to learn, but on the other hand, it is a problem for those who do not have the technical skills or are knowledgeable with computers...”

The divided attitudes that arose derived from the factor affection in the ABC model. As the component describes an individual's emotions and feelings towards an object determines the attitude. Whether one thinks it is easy to understand and use technology, or vice versa, automated accounting could be perceived as either easy or identified as a problem, which expresses the variation of the attitudes. As the respondents in the beginning think it can be difficult to use and understand, the affection component thereby brings a degree of negative attitude. What was discovered during the study was that the affection component in the ABC model and perceived ease of use in the Technology Acceptance model was difficult to distinguish empirically.

Discussion

During the empirical findings it was identified that the respondents' practice and professional role has changed in several ways. It was emphasized that some working tasks previously made by human accountants have been replaced by automated processes. In addition, while some tasks have been replaced, others have been more efficient due to automated processes. This result can be confirmed by previous literature, where Greenman, (2017) stated that automation provides the accounting profession with demanded tools for higher efficiency and effectiveness in the working processes. However, the respondents mentioned that only a few of their working tasks have been automated up until today.

The most highlighted impacts by the accountants from the categories were that the tasks developed into more analytical tasks, which also has shifted to a demand for more consulting and controlling roles. Furthermore, the accounting process has been more efficient and

beneficial in terms of time and availability due to automated processes. However, the automated processes could lead to increased risks of faults and loss of control. Automation has created an increased demand for IT knowledge and higher qualifications compared to earlier. Moreover, regarding the job opportunities, the accountants on one hand believe that they will disappear if human employees are not needed to the same extent anymore. On the other hand, the accountants also believe that there will be a higher demand for consulting services since human interaction can never be replaced by a computer. Previous literature (McAfee et al., 2016) believes that the rapid growth of automation in accounting would imply a threat as the development of automation replaces human competence. However, this statement was not found in the empirical findings of this study. The respondents asserted that a robot can never replace human intervention.

Managers in audit firms can rely on this study and its findings and begin to strategize on how best to include AI technologies in performing their audits. The study portrays that the widespread AI applications have solved some problems in the accounting industry to varying degrees, such as inaccurate accounting information data, poor timeliness of accounting information data, high error rate of accounting information data, and improving business efficiency, reducing work errors, preventing and controlling enterprise risks, improving enterprise competitiveness and human resource efficiency, and cause many opportunities for new emerging important roles and jobs, which revolutionizes the traditional accounting industry.

Furthermore, managers in firms will use this study to determine the required skills and competencies needed to perform audits in AI environments, thereby streamlining the recruitment process, and hiring staff that are fit for the purpose. Our findings portray reduced availability of jobs with the use of automation, or risk of losing current jobs because of inadequate and insufficient education among accounting firms' junior staff. In addition, new jobs will also be created entirely, like big data managers and robot engineers to manage the software.

In this study, Technology Acceptance Model (TAM), ABC Model, and the Theory of Profession, were used in investigating what explains and shapes the variation of attitude against new technology. The finding of the paper portrays that the two factors: perceived usefulness and perceived ease of use were not enough explanations for what creates an attitude towards an object. The interpretation of the findings implied that there are additional factors that could affect an individual's attitude towards implementation of new technology such as fear of losing one's job, uncertainty about the future, and technological development in the firm. The findings thereby show that TAM cannot be used in all fields and that further research is needed to provide a detailed set of factors that explain attitudes. TAM was not able to entirely explain the attitudes towards automated accounting, where some arguments from the respondents did not fit under perceived usefulness or perceived ease of use. As stated by Brandon et al., (2018). The ABC model was a necessary complement to the analysis. The affection component in the ABC model was of great importance when analyzing the individual perspective. As the component describes, emotions towards an object those who had a strong personal interest in technology and technological development, also expressed a positive attitude towards automated accounting. Finally, Theory of Profession, which deals more with Knowledge conveyance, argues that a profession must be able to meet the demand in society with their skills and knowledge. This agrees with the respondents who strongly believe they need the required knowledge and competence to meet up with automation.

CONCLUSION AND RECOMMENDATIONS

The integration of technology in accounting practices in Cameroon has brought about transformative implications across various dimensions, revolutionizing traditional processes, reshaping the role of accountants, and presenting both opportunities and challenges for the profession. It was emphasized that some working tasks previously made by human accountants have been replaced by automated processes. In addition, while some tasks have been replaced, others have been more efficient and effective due to automated processes. This study concludes that implementing automation in accounting practices has a significant impact on accounting firms and calls for a change in skills, task and attitudes. The study recommends that accountants should be ready to alter their thinking process, abandon outdated traditional accounting practices, adapt to the current trends, develop interdisciplinary skills in education and competence and established regulatory policies to cope excessive use of automation.

Limitation of the study

This study is conducted at a time when full automation is not yet implemented in Cameroon, and the accounting consultants' tasks have only been automated to a lesser degree. When full automation is not implemented, the impacts discovered are only a mix of already discovered and assumptions of future impacts, hence future research could thereby be conducted when more processes have been automated with visible impacts. Future research could substantiate the results or give new insights into impacts that are discovered in this paper. Moreover, the study did not find any differences in attitudes among experienced and new accounting consultants. The study had a preconception that younger people or new graduates would possess a more negative attitude towards automation because they, according to previous research, have tasks that are in the risk zone of being replaced by computers.

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