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Modeling Technology Acceptance in Accounting Area

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The paper is focused on the issue of information and communication technologies, which are used in accounting, and whose adoption leads to changes in business processes. For a successful change related to information and communication technologies, it is necessary for business entities to know information about the attitudes of employees. Due to the appropriate identification of variables in the model, a modified model of technological acceptance is used based on a search of foreign literature. The aim of the paper is to propose a model of employees' intention to use information and communication technologies in accounting. The primary research was carried out by means of a questionnaire survey. The survey took place in the Czech Republic among employees engaged in accounting consulting. In order to compile, analyze and validate the model of the intention of employees to use information technology, structural equation modeling was applied. The conclusion of the paper, using structural equation modeling, demonstrates how the perceived usefulness of technology and its perceived ease of use influence the intention of accounting employees to use technology in the future.

Keywords: *Accounting; Digitization; Employees; Information Technologies; Structural Equation Modeling.*

Introduction

In the current times of digital transformation, information and communication technologies (ICT) are increasingly being used, and it will be no different in the future. The deepening of ICT has been going on for many years in the accounting field as well. The data stored in accounting have a great impact on the company, it can contribute to the growth of efficiency, to the reduction of costs or to the forecast of economic risks. Due to the opportunities that the use of ICT brings to companies, many businesses have already started to move from traditional accounting to digital accounting a few years ago.

Current trends in the use of ICT in accounting include, for example, artificial intelligence, blockchain, big data and cloud computing. These technologies, as well as others, simplify accounting activities and processes, and their users do not have to make great efforts to achieve their goals. With their help, data processing and interpretation is faster and results in fewer routine activities for employees. If a company uses ICT, it brings it a competitive advantage in today's globalization era Varzar (2022). Blochchain represents a shared ledger in which economic transactions are recorded in real time. Thanks to this technology, it is possible to create such an accounting system that records the reliable storage of economic transactions. Big data can be used when creating cost center budgets or when creating reporting. Among the trends, cloud computing is the most widely used today, which makes it possible to provide accounting and other services via the Internet (Moll & Yigitbaasioglu, 2019).

ICT can be used in the preparation and actual creation of accounting statements, and access to this data is then enabled both from within the organization and from the outside. At the same time, errors caused by human activity are eliminated.

According to Liu & Saam (2021), ICTs lead to an increase in labor productivity. The application of ICT has an impact on the reporting of accounting data in real time and allows to quickly react and adapt to emerging problems or opportunities that are offered. Access to accounting data in real time allows to understand the business as a whole and also enables more efficient organization of processes etc. Belfo, Trigo & Estebanez (2015). On the other hand, the use of ICT also carries certain threats. This is the threat of misuse or theft of data or the threat of eliminating jobs and replacing them with technology. Considering the possible complications in the use of ICT technologies, it can be difficult for employees to deal with them and make decisions about their adoption, as they can cause a change in their work. Given the intensity of these impacts on employees, people may hesitate to introduce and use them. However, it is necessary for business entities to have up-to-date information available regarding employees' attitudes to the aforementioned technologies in the event of a change in business processes with regard to information technology. According to Belfo, Trigo & Estebanez (2015), the success of the use of ICT, or their application, is influenced by people.

The change management process represents the entire process of planning, organizing, coordinating, training and controlling. Change management can be applied to all processes within business entities, for example finance, human resources, management or accounting. The change management process could be as follows: Setting the vision; management involvement; plan; participant engagement; communication; infrastructure; assessment (Paraschiv, Nitu & Savin, 2019). The established vision and goals of the change process should be clear and concise. For example, the SMART method can be used to determine them. The

involvement of the management of business entities leads to the achievement of long-term change. A plan should be drawn up for the change process, i.e. the process of all the activities that need to be done. The involvement of people affected by the change in the process itself leads to a reduction of their fears about the change. There is constant communication between all subjects, i.e. communicating all relevant information. For the successful implementation of the change, it is necessary to create a suitable infrastructure (procedures, organizational structure, etc.). The last step consists of evaluating the success of the process itself, as well as in constant control and monitoring (Paraschiv, Nitu & Savin, 2019).

The trend of using ICT in accounting affects the work of accountants and changes the way they view their work. Employees' attitudes towards ICT can be very different and depend on their individual differences (for example, age or ICT skills), but also on the readiness to adapt to these technologies. Adaptation and finding the factors that influence it are very important for employees, because the possibilities of replacing employees with technologies, especially accounting, are increasingly being analyzed. On the contrary, it is important for employees to understand technologies and learn to cooperate with them and to use them more intensively, which could lead to a change in the accounting profession itself Coman et al (2022). At the same time, accountants are expected to acquire greater skills in ICT and also to be more involved in the design or implementation of ICT Knudsen (2020). For these reasons, it is necessary to know the factors that influence employees in the use of ICT, because, as outlined, their importance is growing

This paper uses a theoretical model of technology acceptance (TAM) to analyze the factors that influence employees in adopting ICT, using structural equation modeling. The aim of the paper is to propose a model of employees' intention to use ICT in accounting. Employees attitudes are based on a modified TAM, which is used to gain a better understanding of user acceptance of ICT and their use.

The structure of the article corresponds to the stated goal. The introduction is followed by an overview of the literature in the field of TAM. The next part contains a description of the data used and the method of their collection and a description of the methodology of the article. The application part contains an empirical evaluation of the conducted research. The obtained results are summarized in the discussion and conclusion section.

Literature Review

The TAM represents one of the most used models for gaining a better understanding of user acceptance of ICT and their use Silin & Kwok (2017). This is one of the key models for understanding human behavior regarding the acceptance or non-acceptance of ICT.

According to the research of current literature, the model is widely used in various areas, for example in health care, in the educational process, in the construction industry, in the media, in social networks, etc. see, for example, Kim, Mannino & Nieschwietz (2009); Souza, Silva & Ferreira (2017); Moura et al. (2020); Pramuka & Pinasti (2020); Marques, Behr & Malanovicz (2020); Dwirandra & Astika (2020); Cokins et al. (2020); Purnamasari et al. (2020).

The original TAM was created in 1989 and, according to Davis, Bagozi & Warshaw (1989), its goal was to explain the relationship between usefulness, ease, and attitude toward computer use. Usefulness was understood in this model as the degree to which a person believes that using ICT increases his performance. Ease was understood as the extent to which a person believes that using ICT is easy for them. Attitudes represent the level of satisfaction a person derives from using ICT. The model assumed that usefulness and ease are positively correlated with attitudes about ICT and these two variables represent the determinants of intention to use ICT Davis, Bagozzi & Warshaw (1989); Marangunic & Granic (2015).

At later stages, attitudes were found not to be a suitable explanatory variable and were therefore replaced by behavioral intention. This means that the subject, even without an attitude, is able to develop his intention, which is directly influenced by perceived ease or usefulness. In the next period, external factors that have an effect on the usefulness or ease of use were investigated Marangunić & Granic (2015).

In the field of accounting, Souza, Silva & Ferreira, (2017) found an existing relationship between perceived ease and usefulness and their influence on employees‘ intention. In this study, however, only the aforementioned influences were primarily tested. The same conclusion was found in Purnamasari et al (2020), where, however, compared to this study, a smaller number of respondents was used.

A similar conclusion was also made in Silin & Kwok (2017), who dealt with student attitudes. The disadvantage of this study was the use of simple methods.

For example Hsiung & Wang (2022) investigated the factors that influence the use of models based on robotic process automation and found that the success of these models depends on the gender of the users, familiarity with the system, and top management support. For example, a limitation of this research is that it analyzes only some important variables.

For example, Aziz & Idris (2014) dealt with the tax area and found that in the case of filing electronic tax returns, their design plays one of the biggest roles. However, with regard to the development of ICT, this may already be outdated data. Research by Ainasrallah & Saleem (2022) verified that the intention to use electronic accounting is influenced by perceived ease and usefulness, and at the same time, job relevance and organizational support were found to be predictors of perceived usefulness. A study by Faizal, Jaffar & Nor (2022) determined that expected performance, social influence, and optimism were the most influential for accounting employees.

On the contrary Shihab, Meilatinova & Hidayanto (2017) found the quality of outputs and the provability of results as predictors of perceived usefulness. Varzar (2022) tested a model of accepted artificial intelligence in accounting and showed that speed of operations, flexibility, customization and pleasure were among the predictors of perceived ease, and conversely within usefulness it was the influence of innovation, convenience, cost and information.

Quiraque, Silva, Barbosa & Cruz (2021) showed that only user habits influence the intention to use cloud storage in accounting. According to the result of Pramuka & Pinasti (2020), it can be assessed that the decision to use cloud accounting is influenced by usefulness, ease, but also trustworthiness.

A limitation of most of the above-mentioned articles was, for example, that longitudinal research was not used for data collection, but due to the focus of the article, it was not used in this study either. On the other hand, in some articles compared to this study, factors were not tested for the main determining variables, or a smaller number of respondents were used, or appropriate statistical methods were not used.

With regard to some criticism of the original model, for example in Chuttur (2009), the TAM model, as already outlined, was analyzed several times and expanded with other influences, for example Venkatesh & Davis (2000); Venkatesh (2000); Venkatesh & Bala (2008). In the extensions of the original TAM, research was carried out on several appropriate and inappropriate variables.

Similar research has not yet been carried out in the Czech Republic. Due to the complexity of the TAM variables, the article uses a modified TAM model containing 7 components. The reason for the selected components was not only to analyze the basic constructs influencing the intention of employees, but also to find another construct influencing the intention to use ICT, but also to confirm or refute the factors influencing the perceived ease.

The tested model and research hypotheses are shown graphically in Figure 1.

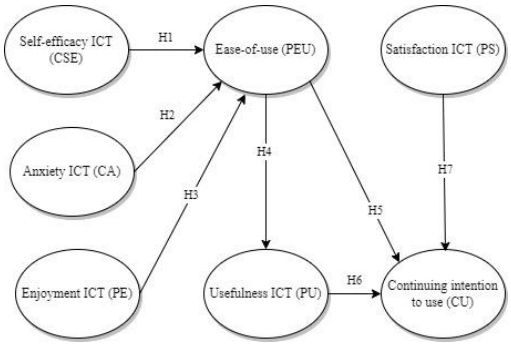

Figure 1. Design of the Tested Model and Research Hypotheses
Source: own processing

According to the TAM, the perceived ease of using ICT is influenced by the perception of self-efficacy of ICT, perceived anxiety of ICT and pleasure of ICT Venkatesh & Davis (2008). According to the results of the study by Kim, Mannino & Nieschwietz (2009) or Pramuka & Pinasti (2020), perceived ease of use has an effect on the perceived usefulness of ICT.

Perceived ease of using ICT and perceived usefulness of ICT are factors that influence employees' attitudes regarding their intention to use ICT in the future Venkatesh & Davis (2008) or Da Silva & Ferreira (2017). The second factor that affects the intention of employees is satisfaction with ICT Sayaf, et al. (2021).

Self efficacy ICT→Ease-of-use

Self-efficacy may represent the degree to which a person believes that it has the prerequisites for carrying out various activities through ICT. Perceptions of self-efficacy can represent the degree to which a person believes that they have the prerequisites to perform various activities through ICT. A person who considers himself to be an inexperienced user of ICT is likely to use it less intensively or not at all. Confidence in one's own efficacy and abilities serves as the basis for the user's decision about how easy or difficult it is to use ICT (Wang et al., 2003; Venkatesh & Bala, 2008; Sayaf et al., 2021). Specifically, we hypothesize that:

H1: *Self efficacy ICT has a positive influence on Easy-of-use.*

Anxiety ICT→Ease-of-use

Anxiety may represent the person's fear or apprehension when using ICT. Feelings of fear and apprehension arise as a result of something that may be unknown to the user. Anxiety can be considered a warning or danger signal that is characterized by an unpleasant negative feeling about the future. The use of ICT can therefore cause different types of adverse effects in users with varying intensity, which may lead to distrust in their use Moura et al. (2020). Specifically, we hypothesize that:

H2: *Anxiety ICT has a negative influence on Easy-of-use.*

Enjoyment ICT→Ease-of-use

Enjoyment may represent the degree to which the employee finds the use of ICT fun, without the use having any consequences on his work performance (Venkatesh, 2000). These are situations where the use of ICT is pleasant for a person, regardless to the expected performance. Users who are more "playful" will enjoy using ICT and thus may tend to underestimate the complexity of using it (Sayaf et al., 2021). Specifically, we hypothesize that:

H3: *Enjoyment ICT has a positive influence on Easy-of-use.*

Ease-of-use→Usefulness ICT

Ease-of-use may represent the degree to which a person feels that the use of ICT is problem-free. People can create ideas about the perceived usefulness of using ICT based on perceived simplicity. Venkatesh & Bala (2008). Specifically, we hypothesize that:

H4: *Ease-of-use has a positive influence on Usefulness ICT.*

Ease-of-use→Continuing intention to use

User expectations regarding the ease of use of ICT can influence the intention to use it in the future (Moura et al., 2020). Specifically, we hypothesize that:

H5: *Ease-of-use has a positive influence on Continuing intention to use.*

Usefulness ICT→Continuing intention to use

Usefulness may represent the degree to which a person believes that ICT increases the efficiency of his work. According to various researches, this factor influences a person's intention to use ICT in the future career Sayaf et al. (2021). If ICT users' expectations are positive about their benefits, the more likely it is that ICT will be used by the user in the future (Moura et al., 2020). Specifically, we hypothesize that:

H6: *Usefulness ICT has a positive influence on Continuing intention to use.*

Satisfaction→Continuing intention to use

Satisfaction may represent the degree to which the use of ICT corresponds to the beliefs or desires of a person (Sayaf *et al.,* 2021). Specifically, we hypothesize that:

H7: *Satisfaction ICT has a positive influence on Continuing intention to use.*

Data and methods

The main goal of the paper is further divided into 7 hypotheses. Hypotheses were established by researching foreign literature, for example (Davis, Bagozzi & Warshaw, 1989; Venkatesh & Davis, 2000; Venkates & Bala, 2008; Souza, Silva & Ferreira, 2017; Sayaf et al., 2021).

The data for the research were ascertained on the basis of primary research. The primary research was carried out by the method of questioning through a questionnaire survey. The investigation was conducted through Computer Assisted Web Interviewing, i.e. survey using an online questionnaire. The questionnaire survey is based on the processing of data that is obtained from the questionnaire. The advantage of interviewing using the mentioned method is: obtaining a large number of respondents, obtaining greater objectivity of answers, speed and low cost of obtaining respondents. A disadvantage may be the misunderstanding of the question by the respondent or the impossibility of checking the truthfulness of the answers (Saunders, Lewis & Thornhil, 2015). After the goal of the study was created, statements were subsequently selected and constructed, thanks to which the goal could be achieved The questionnaire contains several statements for which the respondent expressed their agreement on a scale of 1 to 5 (1 = strongly agree, 5 = strongly disagree). The same scale is used, for example, in (Gallego, Luna & Bueno, 2008; Oanh & Cao, 2020; Sayaf et al., 2021). Closed questions were offered to the respondents in order to make the type of answers not too demanding for the respondents and to ensure their greater return. Before the questionnaire was sent, a pilot test was carried out in which, based on feedback, some statements were modified for a clearer understanding. The questionnaire (Table 1) contains a total of 29 statements, which were inspired by other research. At least 3 statements are always related to each category, as used for example in (Venkatesh & Bala, 2008).

Table 1

Variables and Descriptive Statistics

Variables	Label
Self-efficacy ICT	**CSE**
I can complete my work using ICT if only basic built-in help is available to me (1-5)	CSE1
I can complete my work using ICT if someone shows me how first use them (1-5)	CSE2
I can complete my work using ICT if I have seen someone use it before (1-5)	CSE3
I can complete my work using ICT if I can contact someone in case of difficulties (1-5)	CSE4
I can complete my work using ICT if I have plenty of time to complete the work for which ICT is used (1-5)	CSE5
Anxiety ICT	CA
I am afraid of using ICT at work (1-5)	CA1
Using ICT at work makes me feel uncomfortable (1-5)	CA2
The use of ICT at work makes me uneasy (1-5)	CA3
Using ICT at work makes me nervous (1-5)	CA4
Enjoyment ICT	PE
I find using ICT at work pleasant (1-5)	PE1
I enjoy using ICT at work (1-5)	PE2
ICT makes my work more interesting (1-5)	PE3
I find the very process of using ICT fun (1-5)	PE4
Usefulness	PU
Using ICT improves my performance in my work (1-5)	PU1
Using ICT in my work increases my productivity (1-5)	PU2
Using ICT increases my efficiency in my work (1-5)	PU3
I find the use of ICT useful in my work (1-5)	PU4
Using ICT enables me to complete my work tasks faster (1-5)	PU5
Easy-of-use	PEU
It is easy for me to learn to use ICT at work (1-5)	PEU1
It is easy for me to use ICT at work (1-5)	PEU2
Using ICT at work does not require much effort on my part (1-5)	PEU3
The use of ICT at work is clear and understandable (1-5)	PEU4
Satisfaction	PS
Overall, I am satisfied with the use of ICT at work (1-5)	PS1
I usually have no problems using ICT at work (1-5)	PS2
I am satisfied with the information obtained through ICT	PS3
Continuing intention to use	CU
I will also use ICT in the future to fulfill my work tasks (1-5)	CU1
I will also use ICT in the future to fulfill my work tasks (1-5)	CU2
I recommend using new ICT to perform work tasks (1-5)	CU3
I will also use ICT in the future, but only after thorough (1-5)	CU4

Source: own processing

The questionnaire consists of an introductory part in which the reason for the questionnaire survey is defined. Other questions focus on respondents' attitudes. These claims were based on (Venkatesh & Bala, 2008; Souza, Silva & Ferreira, 2017; Silin & Kwok, 2017; Pramuka & Pinasti, 2020; Sayaf *et al.,* 2021). The last questions of the questionnaire contain identification questions from the perspective of the demographics of the respondents, regarding their gender, age, highest level of education and experience. According to Ashenfelter, Levine & Zimmerman (2003), the core file should consider all elements that should be taken into account in the research, i.e. all employees engaged in accounting consulting in the Czech Republic. All units of the statistical file were not analyzed for time and organizational reasons.

The sample size is 202 respondents. The range of the sample is similar to the size of the samples from most of the previous foreign research in which the TAM was applied, for example (Venkatesh *et al.,* 2003; Kim, Mannino & Nieschwietz, 2009; Shihab,

Meilatinova & Hidaynanto, 2017; Pramuka & Pinasti, 2020; Purnamasari *et al.,* 2020). At the same time, this is a similar range of selection as in (Davis, Bagozzi & Warshaw, 1989; Venkatesh & Davis, 2008), which are mainly used as a theoretical starting point. According to (Byrne, 2016), the file size should be larger than is five times the number of variables. In structural equation modeling, the minimum sample size ranges from 120 respondents Guo, Perron & Gillespie (2009).

Data collection took place in the months of February to May 2022. Compilation, analysis and validation of the model of employees' intention to use ICT in their work took place through structural equation modeling. Structural equation modeling (SEM) is a set of methods that allow the analysis of relationships. The application of SEM is based on two mathematical-statistical methods, namely factor analysis and regression analysis (Hair *et al.,* 2019). The structural model consists of two parts. The first one is the measurement model and the second one is the latent variables model, which shows the relationships between the latent variables (Bagozzi & Yi, 1988; Hair *et al.,* 2019).

The measurement model is focused and its essence is the relationships of manifest variables and latent variables. The latent variable is usually not determined by direct measurement, but is based on the measurement of manifest variables (as already mentioned). If only one manifest variable is used to measure a latent variable, such a variable is referred to as a proxy variable. If several manifest variables are used to measure a latent variable, such variables are referred to as so-called indicators (De O´na, De O´na & Calvo, 2012; Hair *et al.,* 2019).

Each manifest variable should be correlated with its latent variable. In other words, the manifest variable does not correlate with any variable other than the latent variable it is currently measuring. It follows that the variance explained by the linear dependence of the manifest variable on the latent variable represents the "value" variance of the manifest variable. Any residual variance of the manifest variable that is not explained is referred to as residual variance (De O´na, De O´na & Calvo, 2012; Hair *et al.,* 2019).

The latent variable model affects the relationships between variables, which are referred to as latent. For latent variables, it is possible to determine which of these variables is considered dependent and which independent. Independent variable is such a variable that affects the variables in the model, but is not affected by the variables. At the same time, it is expected that it is measured without errors. The dependent variable is then influenced by the variables of the model. At the same time, it is expected to be measured with an error called disturbance.

In general, there are no clear rules when evaluating model validity. Different rules are then based on the complexity of the proposed model or on the sample size. According to the recommendations of Hair et al. (2019) is generally a suitable combination of indices – the overall agreement index and index for comparison with the base model. The comparative fit index index or the index Root mean square of aoriximation index are most often used.

RMSEA represents the square root of the mean square of the estimation error see (1):

$$\text{RMSEA} = \sqrt{\frac{\left(\text{X}^2 - \text{df}_\text{k}\right)^2}{\text{N-1}}}, \quad (1)$$

where: X^2 represents Chi-square, df represents degrees of freedom, k represents the number of estimated parameters, and N represents the sample size. Its value should be less than 0.08.

CFI is given by formula (2):

$$CFI = \frac{P_n}{P_{nb}}, \quad (2)$$

where: P_n and P_{nb} represent the noncentrality parameters for the estimated and baseline model.

The index value is between 0 and 1 (Hair et al., 2019).

Within TAM analysis, it is SEM that is most often used, and in addition, it was shown in these researches that compared to other methods, SEM is capable of appropriately modeling the relationships between selected variables and provides a framework for its analysis or through which hard-to-measure variables are revealed. The advantage of SEM is the possibility of researching models that have not yet been empirically tested. On the other hand, one of the disadvantages is the possibility of modifying the model, but without any theoretical justification (Guo, Perron & Gillespie, 2009).

A statistic called Cronbach's alpha is used to express the degree to which the measurement is successful at the expense of random errors and is used to determine the validation of the questionnaire. (Taber, 2018).

However, the research results cannot be applied to the entire population. A limitation of this research may also be its data collection itself, which took place across the board. Or also the selected period, which was right after the end of the Covid-19 pandemic, as a result of which ICTs were used more. A possible distortion of the results could also have been caused by the incorrect interpretation of some statements by some respondents. Some respondents could answer not according to their attitudes, but according to what they think is the right answer. Respondents' answers could influence whether they have positive or negative attitudes towards ICT in general.

Results

From the point of view of demographic data, the sample consisted mainly of women with a number of 134 (66 %). The majority of respondents have university education, namely 184 (92 %). In terms of age structure, the respondents had a choice of 4 age groups. Most respondents are from the 40-50 years age group, namely 59 (31 %), and 18-28 years age group, namely 56 (28 %), then from the 29-39 years age group, namely 45 (22 %). The least of the group is over 51 years old, namely 38 (19 %). Most respondents have experience with accounting for more than 17 years, namely 72 (36 %), the between 3-9 years, namely 63 (31 %), then between 10-16 years (27 %), namely 55 and finally less than 2 years, namely 12 (6 % respondents).

Table 2 shows the actual values of the indices for the analyzed measurement model.

Table 2

Goodness-of-fit Index Values for the Measurement Model

Index	Value
RMSEA	0,069
CFI	0,861

Source: own processing

All variables listed in the proposed measurement model are statistically significant. The value of standardized regression coefficients should exceed 0.5. Hair et al. (2019). It can be seen that most of the manifest variables met the specified condition except for one case. The value of the standard regression coefficient of the variable "CSE3". The graphic form of the proposed model can be seen in Figure 2.

It is also possible to use the Cronbach's Alpha indicator to assess the validity of the measurement model. Cronbach's Alpha was calculated for each latent variable. Its satisfactory recommended value should be higher than the value of 0.7 Nunnally & Bernstein (2010) or according to Bagozia & Yi (1988) it is at least 0.6.

The resulting values of the Cronbach's Alpha indicator are shown in Table 3 below, from which it is clear that except for one variable, all items reach a satisfactory level. This fact confirms that the mentioned manifest variables are able to measure the latent variables for which they were intended. Despite the lower value of the CSE factor, it was not discarded, because even in the case of removing potentially inappropriate variables, Cronbach's Alpha did not increase.

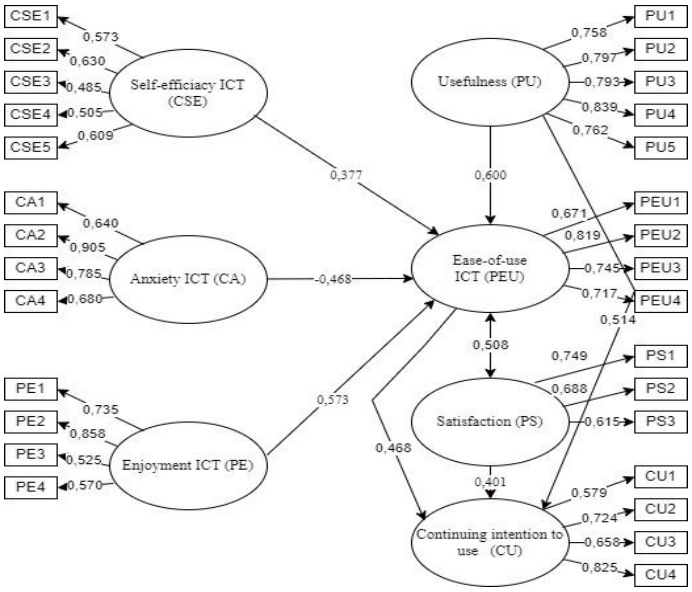

Figure 2. Standardized Regression Coefficients for the Measurement Model

Source: own processing

Table 3

Value of Cronbach´s Alpha

Indicators	Value
Self-efficiacy (CSE)	0,689
Anxiety (CA)	0,843
Enjoyment (PE)	0,737
Usefulness (PU)	0,892
Easy-of-use (PEU)	0,826
Satisfaction (PS)	0,732
Continuing intention to use (CU)	0,791

Source: own processing

Table 4 shows the actual values of the indices for the analyzed structure model.

Table 4

Goodness-of-fit Index Values for the Structure Model

Index	Value
RMSEA	0,071
CFI	0,851

Source: own processing

The last part is focused on assessing the validity of the entire model. Data regarding the statistical significance of the links (p) and their strength are shown in Table 5.

Table 5

Model Parameter Estimates Model

Hypothesis	Relationship of variable	P	Standardized regression coefficient	Conclusion
H1	CSE→PEU	0,007	0,318	Accepted
H2	CA→PEU	0,001	-0,350	Accepted
H3	PE→PEU	0,001	0,575	Accepted
H4	PEU→PU	0,001	0,791	Accepted
H5	PEU→CU	0,037	0,310	Accepted
H6	PU→CU	0,004	0,297	Accepted
H7	CS→CU	0,131	0,172	Rejected

Source: own processing

The significance of the relationship that is stated in hypothesis H1 between the perception of self-efficacy and perceived ease of use of ICT is adopted ($p > 0.007$). Variables Perception of ICT self-efficacy is considered a significant determinant of perceived ease of use of ICT. Employees who are characterized by a higher level of self-efficacy, or self-confidence in their own abilities, are likely to have more positive opinions about the ease of use of ICT. This finding is also supported by previous foreign research, for example Venkatesh & Bala (2008).

For that reason, it is advisable for the employer not to neglect the own effectiveness of the employees, for example on the part of the managers of the employees.

Furthermore, hypothesis H2 regarding the relationship between anxiety of use and perceived ease of use of ICT was accepted ($p > 0.001$). A negative value of the regression coefficient means that Anxiety about using ICT affects the ease of using ICT negatively. The more anxiety or fear employees have about using ICT, the less they will consider using it for easy. Anxiety of use limits the formation of a positive opinion about the ease of use of ICT. According to Venkatesh & Bala (2008), the effect of anxiety about using ICT decreases with increasing experience and thus the role of this factor decreases over time.

However, it is still a very significant determinant of the perceived ease of use of ICT. It is advisable for employers to find out which factors influence the concerns of employees, react to them and thus ensure the effective use of ICT. The already mentioned change management can help to eliminate concerns, without which the introduction of ICT should not take place.

In the case of hypothesis H3, a significant relationship between perceived pleasure can be confirmed and perceived ease of use of ICT ($p > 0.001$). Employees who are characterized by a higher level of perceived enjoyment are likely to have more positive opinions about the ease of use of ICT. Perceived enjoyment is considered a significant determinant of perceived ease of use of ICT. According to Venkatesh & Bala (2008), the effect of perceived pleasure compared to the previous factor, on the contrary, increases with increasing experience and thus the role of this factor grows over time.

In hypothesis H4, a significant influence was defined between perceived ease of use and perceived usefulness of ICT ($p > 0.001$). ICTs that are easy to use can be more useful by making them easier to use.

This means that if, for example, there are two different software's and one of them is more user-friendly, it may be considered more useful, even though it may not actually be the case.

Hypothesis H5 was also accepted, i.e. Perceived ease of use has an effect on Intention to use ICT in the future ($p > 0.037$). The greater the perceived ease of use of ICT, the greater the intention to use ICT in the future. This leads to the fact that business entities should use or develop ICTs that do not require too much effort to use. Alternatively, emphasize the above three determinants of perceived ease of use of ICT.

Hypothesis H6 was also accepted, which means that Perceived Usefulness has an effect on Intention to use ICT in the future ($p > 0.004$). The greater the Perceived usefulness of ICT, the greater the Intention to use ICT in the future. This leads to the fact that business entities should use or develop such ICT, the returns or benefits of which exceed the costs.

Finally, hypothesis H7 regarding the relationship between perceived satisfaction and intention to use ICT in the future was not accepted ($p < 0.131$).

This could be due, for example, to limited financial resources, which will cause insufficient or no investment in ICT infrastructure and the associated lack of support from the company's management. Another reason may be insufficient training, due to which employees may lack the appropriate skills to apply when using ICT.

Another reason may be problems with the implementation of ICT. Some employees may lack the motivation to use ICT. Some employees may not consider ICT necessary or may be concerned about data security. These stated reasons can serve as a basis for future analysis.

The coefficient of determination squared multiple correlation (R2) ranks among the indicators of model validity. This indicator represents the amount of explained variability of the dependent variable CU. The value of this coefficient corresponds to the value of 0.317, from which it follows that the proposed model explains 31.7% of the variability of the intention to use ICT in the future.

The conclusion of the established hypothesis with the established standardized regression coefficients is shown in Figure 3.

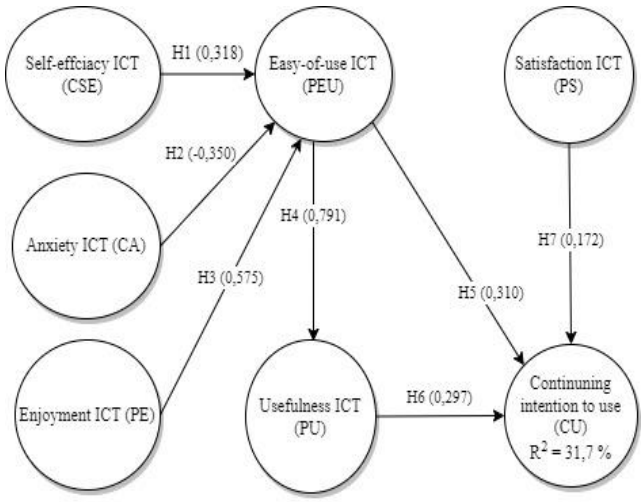

Figure 3. Conclusion of Established Hypotheses According to Standardized Regression Coefficients and Level of Significance

Source: own processing

Discussions

Based on the literature review, a questionnaire was created that contained a total of 29 statements that related to employees' attitudes to information technology. The claims were taken from foreign research, for example Venkatesh & Bala (2008); Souza, Silva and Ferreira (2017); Silin & Kwok (2017); Pramuka & Pinasti (2020); Sayaf et al. (2021). However, it was adapted with regard to the research subject of the article.

7 indicators were analyzed as part of structural equation modeling. The first indicator consists of a total of four statements (PU1, PU2, PU3, PU4). These statements are focused on the perception of the usefulness of ICT in accounting and taxation. The second indicator consists of four statements (CA1, CA2, CA3, CA4) and concerns anxiety about using ICT in accounting. The third indicator consists of four statements (PE1, PE2, PE3, PE4) and its content is the perceived pleasure of using ICT in accounting and taxes. The fourth indicator, entitled the intention to use ICT in accounting and taxes in the future, contains a total of four statements (CU1, CU2, CU3, CU4). The fifth indicator is focused on the content of the perceived ease of using ICT in accounting and is given by four statements (PEU1, PEU2, PEU3, PEU4). The sixth indicator consists of five statements (CSE1, CSE2, CSE3, CSE4, CSE5) and its content is the perception of self-efficacy with ICT in accounting and taxes. The last, seventh indicator is focused on satisfaction with ICT in accounting and consists of three statements (PS1, PS2, PS3).

Since the accounting field is increasingly facing the manifestations of Industry 4.0, there is a need for employees working in this field to be prepared. For that reason, the article dealt with the attitude of employees regarding this issue. More so because the technologies used are more complex. As part of structural equation modeling, a model of employees' intention to use ICT in their work was compiled, analyzed and validated. It has been confirmed that the use of ICT in accounting and taxation depends on their ease and usefulness. From this comes the final statement that the greater the ease of ICT and the greater their usefulness, the greater will be the intention of employees to use ICT. From this it can be concluded that the application of ICT and their use should not require too much effort and should also increase work efficiency

The same conclusion was found, for example (Venkatesh & Bala, 2008). This means that ICT and its use should not require too much effort and should also increase employees' performance. However, the same conclusion was not made according to (Sayaf et al., 2021) and thus the relationship between perceived satisfaction with ICT and employees' intention to use ICT in the future was not proven.

In the case of perceived ease of use, one can agree, for example, according to (Venkatesh & Bala, 2008; Souza, Silva & Ferreira, 2017; Pramuka & Pinasti, 2020) that Perceived ease of use of ICT has a positive effect on perceived usefulness of ICT. This means that if ICT is easy for employees to use, they perceive that its use could improve their performance

Within the indicators of perceived ease of use, an influence between this factor was found and the perception of self-efficacy with ICT. It can be concluded that the greater the perception of self-efficacy of the employee, the more he considers ICT to be easier to use, as stated also (Venkatesh & Bala, 2008; Shihab, Meilatinova & Hidayanto, 2017). Anxiety about using ICT was also found to be a significant indicator of perceived ease of use. It can be stated that the more an employee feels afraid of using ICT, the less they consider its use to be easy, similarly Venkatesh & Bala, (2008). Perceived Enjoyment with ICT was also found to be a significant indicator of perceived ease. The more employees enjoy using ICT, the more they find it easy to use, as found by (Venkatesh & Bala, 2008).

The overall weight and importance of the variables Perceived ease of use and Perceived usefulness of ICT are similar (0.310 and 0.297, respectively), but the weight of perceived ease is greater. This conclusion is identical, for

example, to the opinion of (Gallego, Luna & Bueno, 2008); Sayaf *et al.,* 2021). On the contrary this result is contrary to research carried out, for example, (Souza, Silva & Ferreira, 2017; Purnamasari *et al.,* 2020).

The conclusion of the study is very important for business practice, as new ICTs are currently being applied. A suitable background for business entities regarding the use of ICT brings indisputable advantages. In order to influence the optimal use of ICT, it is advisable to choose ICT that are useful and at the same time easy to use. Furthermore, in the case of adopting ICT, it is also appropriate to consider other criteria for employees, such as Perception of self-efficacy, Anxiety about using ICT or Perceived pleasure, as these factors facilitate the adoption of ICT. At the same time, it is appropriate for developers in the Czech Republic to focus on the aforementioned areas when developing ICT.

If employees consider ICT to be easy, companies do not need to invest in basic ICT support, as employees will be able to solve potential problems themselves or identify them more quickly. Furthermore, there may be a reduction in training costs or a lower risk of errors. Employees can use and search for more advanced features themselves. If employees are not afraid to use all the functionalities offered by ICT, this will lead to, for example, better quality and accuracy of data, faster access to information or better options for analysis and reporting. Employees can be more satisfied and, in the case of work tasks, more creative and motivated. Thanks to this, company management can make more effective strategic decisions.

Furthermore, thanks to this, employees will strengthen their trust in technology, which is important because at the same time technology will be used to a greater extent, including new technologies such as Big Data or Blockchain, and this will improve their ICT skills and strengthen their abilities to labor market. The demand for ICT skills is growing on the labor market, but at the same time in the Czech Republic, the ICT skills of employees are at a low level (in general, the Czech Republic is rather below average in the area of digitization compared to other EU states, like most states of Central and Eastern Europe). All this could accelerate the transition to more modern ICT in the field of accounting and business practice and increase adaptation, flexibility, ability to adapt to new ICT and protection of accounting data and reduce the fear that ICT will replace employees. If employees continue to use ICT, which they consider simple and useful, they can focus on other areas of their work (for example, on a more rigorous analysis of accounting data).

ICTs were found to be useful for employees and business entities, and their use was in many ways mandatory in the case of the Covid-19 pandemic. A suitable background for business entities regarding the use of ICT brings indisputable advantages. Implementing ICT requires changing business processes, which may then be subject to resistance from employees. Employees may perceive unpleasant feelings regarding the change in their work. Furthermore, they may perceive this process in such a way that ICT will lead to a reduction of their autonomy and control, or they may not be willing to work with these technologies. The mentioned problems from the point of view of business entities can be solved either by transferring the employee to another job or by dismissing him. However, this activity is not always optimal for the employer, and ultimately can lead to higher costs. The process of recruiting and training new employees is a time, cost and organizationally difficult process, and moreover, there is no guarantee that similar problems will not arise with this new employee.

For this reason, interventions are needed to minimize employees' resistance and increase ICT use activities. Furthermore, it is necessary to ensure their positive perception with regard to the ease of use and usefulness of ICT, which were identified as key in the dissertation. In the course of his work, a newly hired employee may experience that his knowledge of accounting, taxation or ICT is not sufficient. Such an employee then slows down others with his questions or even by not being able to complete his own work. The employee does not like to use the given technology or does not enter all data into it.

This can ultimately lead to the fact that the management of business entities does not have all the necessary information for their optimal management and leadership. Employees who do not have appropriate ICT competences may also underestimate security rules. In this case, it is important for the employer to ensure that each newly hired employee has the required knowledge and competence. In this area, it is recommended to revise the employee recruitment process so that special tests used to verify ICT knowledge are included in the entry process. Special tests then quickly reveal whether the employee is competent.

Furthermore, a potential employee can be tested at work directly in the software or with the technologies that are used in the business entity.

It is important for the state to support innovation in business practice and thus bring new opportunities in ICT. For example, they can increase investment incentives in the area of ICT use in accounting, especially for small and medium-sized companies considering the research results.

Universities or various professional organizations should focus on the application of ICT in accounting with regard to the results of the article. Regular training and ensuring the support of the highest management also play an important role. Furthermore, it is advisable to optimally combine modern educational programs at secondary schools, universities, or educational certifications as well as soft skills training. As part of educational certification, it is therefore appropriate to provide such exams that correspond to current trends in the field of ICT in accounting. Mutual support between the ICT department and accountants is also important, as well as management support.

The question arises whether the results for the Czech Republic can be generalized to other countries as well. Given that each state is specific in its own way, for example with regard to the regulatory environment, technological infrastructure, economic development, culture, company readiness, government support, etc., it is therefore impossible to draw clear generalizations across states. However, taking into account the fact that some states, for example, post-communist are characterized by common features (for example, history), the results of this study can be used to some extent in these countries, however, more research is needed in this area.

Conclusions

The subject of the article was the determination of employees' attitudes regarding information technology in accounting. In recent years, the process of applying ICT in the business environment has become very widespread, and this trend will deepen in the coming years, which can also lead to changes in business processes. These ICTs can greatly influence and change the work of employees. The main goal of the article was to propose a model of employees' intention to use ICT in accounting. A behavioral model was developed that enables the adoption of ICT in accounting, and at the same time the factors influencing this adoption were identified.

The article highlights the large role of processes related to the perceived ease of ICT and their usefulness. This knowledge is very important, because employees may stop using some ICTs or not use them properly, because they do not see benefits in them, which may be connected to the unperceived ease of use, or the unseen usefulness of ICTs. Within the framework of comparing these two factors, which are used in the TAM theory, it was found that the intention of employees to use ICT is most determined by the factor of perceived ease of use of ICT. It follows that in order to guarantee a higher probability of adoption of ICT implementation, ICT should be easy to use in the performance of work. The above finding has several practical implications for employees, but also for ICT creators. In order to influence the optimal use of ICT, it is advisable to choose ICT that are useful and at the same time easy to use. Furthermore, in the case of adopting ICT, it is also appropriate to consider other criteria for employees, such as Perception of self-efficacy, Anxiety about using ICT or Perceived pleasure, as these factors facilitate the adoption of ICT.

The result of the article supports the theory regarding user behavior within the TAM in the field of accounting and taxes in the Czech Republic, where it is one of the first types of research that would be the subject of the article. This study creates awareness of the importance of ICT and its use, but also points to the fact of developing ICT skills, not only in accounting in the Czech Republic, but in every area in which ICT is more or less used.

However, the results of the article have their limitations. One of the limitations is the sample set, on the basis of which the analysis of the validity of the proposed model is performed, since the results found cannot be applied to the entire population and they cannot be generalized. The intention to use ICT depends on many factors and the results can change over time, especially in the field of ICT application in accounting, therefore a detailed analysis of the given environment must be carried out. Although validity was tested, optimal values were not achieved for all variables, and therefore future research on more appropriate statements is needed.

From the point of view of future research, a longitudinal method of data collection could be used for data collection, or a method other than a questionnaire survey (for example, observation or interviews with employees) could be used. A potential area of future research is also the identification and research of other factors that have a direct or indirect influence on the intention of employees to use ICT in the future even considering the increase in sample size.

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