Determinants of Adoption and Continuance Intention of Digital Accounting Systems in West African Higher Education Institutions: A Theoretical and Conceptual Analysis of Emerging Technologies and Educational Transformation

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Keywords

Digital Accounting Systems, Accounting Education, Technology Adoption, Continuance Intention, West Africa, Artificial Intelligence

Abstract

Research Problem
Digital accounting systems are increasingly transforming accounting education globally; however, their adoption and sustained use in West African higher education institutions remain uneven. There is limited comprehensive understanding of the factors that influence both the adoption and continuance intention of these systems within accounting education in the region.

Methods
The study employs a qualitative approach through an extensive review and synthesis of existing literature on ICT integration, emerging technologies, and the modernization of accounting education.

Theory
The study is grounded in the Technology Acceptance Model (TAM) and digital transformation perspectives, which emphasize perceived usefulness, ease of use, and broader technological shifts as key drivers of technology adoption and sustained utilization.

Results
Findings indicate that perceived usefulness, perceived ease of use, institutional support, infrastructure readiness, and system quality significantly influence both adoption and continuance intention. The study also reveals the increasing importance of emerging technologies such as artificial intelligence, blockchain, and robotic process automation in reshaping accounting curricula and improving graduate competencies. However, challenges including inadequate infrastructure, low digital literacy, and weak policy implementation hinder effective integration.

Conclusion
The study concludes that while digital accounting systems hold significant potential to transform accounting education in West Africa, their sustainable adoption is constrained by structural and institutional limitations.

Key Contribution to Knowledge
This study contributes to the literature by providing a contextualized understanding of the determinants of digital accounting system adoption

and continuance intention in West African higher education, while highlighting the role of emerging technologies in advancing accounting education.

Recommendations

The study recommends coordinated efforts among universities, policymakers, and educators to strengthen infrastructure, improve digital literacy, and implement supportive policies. Aligning accounting education with global technological advancements will enhance sustainable adoption and better prepare graduates for the evolving digital economy.

1. Introduction

Digital transformation has become a defining feature of contemporary accounting education, driven by rapid advancements in technologies such as artificial intelligence, blockchain, cloud computing, and automated information systems. In higher education, especially within developing regions such as West Africa, these technologies are reshaping teaching, learning, and professional skill development. Studies emphasize that accounting education is no longer limited to traditional bookkeeping but now requires digital literacy and technological competence to meet global standards (Sangrà & González-Sanmamed, 2010; Selwyn, 2016). Similarly, the integration of ICT tools has been identified as a catalyst for transforming accounting curricula and improving student engagement and performance (Marín & Pifarré, 2018). As institutions adopt blended and technology-enhanced learning approaches, understanding the determinants of digital accounting system adoption becomes critical for educational relevance and competitiveness.

The adoption of digital accounting systems in education is influenced by several behavioral, institutional, and technological factors. The Technology Acceptance Model highlights perceived usefulness and ease of use as key determinants of adoption decisions (Lee et al., 2003). Empirical studies further show that institutional readiness, infrastructure availability, and perceived benefits strongly influence digital reporting and accounting system adoption (Alkhatib et al., 2019). In higher education, these factors are compounded by pedagogical considerations such as curriculum alignment and lecturer competence (Lawson, 2019). In African contexts, ICT integration remains uneven due to resource constraints and limited digital capacity (Odhiambo, 2018). Therefore, identifying the determinants of adoption within West African higher education institutions is essential for bridging digital gaps in accounting education.

Continuance intention, which refers to the sustained use of digital accounting systems after initial adoption, is equally critical in ensuring long-term educational transformation. Research indicates that continuance intention is shaped by user satisfaction, system quality, and perceived performance benefits (Al-Hattami & Almaqtari, 2023). In accounting education, continuity ensures that students and educators consistently engage with digital platforms, thereby reinforcing learning outcomes and professional readiness. However, many institutions struggle with sustained usage due to inadequate training, lack of institutional support, and resistance to change (Curtis et al., 2009). Furthermore, technological disruptions such as cloud computing and AI-driven automation continue to redefine expectations for continuous engagement with digital systems (Nicolau & Jaffe, 2020). These dynamics highlight the importance of studying both adoption and continuance behavior in accounting education.

Emerging technologies such as blockchain, artificial intelligence, and robotic process automation are significantly reshaping accounting education and practice. Blockchain enhances transparency and data integrity in accounting systems, while AI improves automation in bookkeeping and decision-making processes (Azman et al., 2021; Bonyuet, 2020). Similarly, robotic process automation is increasingly being integrated into accounting workflows, requiring new skill sets for graduates (Cooper et al., 2019). Digitalization also improves decision-making quality and corporate governance outcomes, demonstrating the broader impact of accounting technologies beyond education (Al-Okaily et al., 2023a; Al-Hattami et al., 2024). However, despite these advancements, many accounting curricula in developing regions have not fully integrated these technologies, creating a gap between industry expectations and academic preparation.

Despite growing literature on digital transformation in accounting, there remains a significant research gap regarding its application in West African higher education institutions. Most existing studies focus on SMEs, corporate environments, or developed economies, leaving limited empirical and conceptual insights into educational contexts in Africa (Al-Okaily, 2024; Chyzhevska et al., 2021). Additionally, while adoption factors have been widely studied, less attention has been given to continuance intention within academic settings. There is also insufficient integration of emerging technologies into accounting education frameworks in West Africa, despite evidence of their global importance (Pargmann et al., 2023; Perdana & Wang, 2024). This gap necessitates a focused investigation into the determinants of both adoption and sustained use of digital accounting systems in higher education institutions.

Based on these gaps, the study is guided by three main objectives: (i) to examine the determinants influencing the adoption of digital accounting systems in West African higher education institutions; (ii) to investigate the factors affecting continuance intention of digital accounting systems among accounting educators and students; and (iii) to assess the role of emerging technologies in enhancing accounting education outcomes in the region. The study is structured into five sections. Following this introduction, Section 2 presents the theoretical and literature review, Section 3 discusses the conceptual framework, Section 4 outlines the discussion and implications, and Section 5 concludes the study with recommendations.

2. Theoretical Framework and Literature Review

The theoretical foundation of this study is anchored on the Technology Acceptance Model (TAM), diffusion of innovation theory, and digital transformation perspectives in accounting education. The Technology Acceptance Model explains technology adoption through perceived usefulness and perceived ease of use, which influence behavioral intention and actual system usage (Lee et al., 2003). In accounting education, TAM has been widely used to explain students' and educators' acceptance of digital tools and accounting information systems. Complementing this, diffusion of innovation theory emphasizes how technological innovations spread within educational institutions depending on relative advantage, compatibility, and complexity. These theories collectively provide a strong framework for understanding adoption and continuance intention of digital accounting systems in higher education contexts. Furthermore, broader perspectives on educational technology transformation highlight the importance of institutional readiness and

pedagogical adaptation (Sangrà & González-Sanmamed, 2010; Selwyn, 2016).

Digital transformation in accounting education has gained significant scholarly attention due to rapid technological advancements. Studies show that ICT integration enhances teaching effectiveness and improves accounting students' learning outcomes by promoting interactive and blended learning environments (Marín & Pifarré, 2018; Rodríguez & Cano, 2019). Cloud computing and digital platforms have further enabled flexible access to accounting resources and improved collaboration in academic environments (Nicolau & Jaffe, 2020). Similarly, digitalization is reshaping accounting systems by enhancing efficiency, transparency, and real-time data processing (Chyzhevska et al., 2021). These developments suggest that digital accounting systems are not only technological tools but also pedagogical enablers that transform curriculum delivery and student engagement in higher education institutions.

Empirical studies have identified several determinants of adoption of digital accounting systems in educational and organizational contexts. The Technology Acceptance Model suggests that perceived usefulness and ease of use significantly influence adoption behavior (Lee et al., 2003). In addition, organizational and environmental factors such as infrastructure availability, institutional support, and user competence play critical roles in adoption decisions (Alkhatib et al., 2019). In African higher education institutions, ICT integration is often constrained by inadequate resources and limited digital literacy among educators (Odhiambo, 2018). Similarly, ICT adoption in Nigerian universities highlights challenges such as poor infrastructure and insufficient training in accounting education (Owolabi & Adedayo, 2012). These findings indicate that adoption is multidimensional, requiring both technological and institutional readiness.

Continuance intention has emerged as a key concept in understanding long-term usage of digital accounting systems. Research shows that continuance intention is influenced by satisfaction, perceived performance benefits, and system quality (Al-Hattami & Almaqtari, 2023). In accounting education, sustained use of digital systems ensures continuous skill development and familiarity with modern accounting tools. However, Curtis et al. (2009) argue that lack of proper training and inadequate system proficiency can hinder sustained engagement with information systems. Moreover, the effectiveness of accounting information systems during disruptions such as the COVID-19 pandemic highlights the importance of system reliability and adaptability (Al-Okaily, 2024). These insights demonstrate that continuance intention is as important as initial adoption in ensuring digital transformation success.

Emerging technologies such as artificial intelligence, blockchain, and robotic process automation are reshaping accounting education and practice. AI-driven automated bookkeeping systems are increasingly improving accuracy and efficiency in accounting processes (Azman et al., 2021). Blockchain technology enhances transparency and security in accounting information systems and auditing practices (Bonyuet, 2020). Robotic process automation further reduces manual workload and increases efficiency in accounting tasks (Cooper et al., 2019). Additionally, digital transformation studies emphasize that these technologies are redefining accounting competencies required in modern education systems (Perdana & Wang, 2024). However, the integration of these technologies into accounting curricula remains limited in many developing regions.

Literature also shows that digital accounting systems have significant

implications for decision-making quality and corporate governance. For instance, digital accounting systems improve decision-making processes in banking and financial institutions by providing real-time and accurate data (Al-Okaily et al., 2023a). Similarly, blockchain-based accounting systems enhance transparency and strengthen governance mechanisms (Al-Hattami et al., 2024). Studies further show that blockchain applications improve auditing reliability and reduce fraud risks (ALSaqa et al., 2019; Bonyuet, 2020). Despite these benefits, many educational institutions in West Africa have not fully integrated these technologies into teaching practices. This gap highlights the need for a comprehensive investigation into determinants of adoption and continuance intention within the region's higher education system.

3. Conceptual Framework

The conceptual foundation of this study builds on the integration of technology acceptance theory, digital transformation models, and accounting education modernization frameworks. The Technology Acceptance Model (TAM) remains central in explaining how users form intentions to adopt digital systems based on perceived usefulness and ease of use (Lee et al., 2003). However, in contemporary accounting education, TAM is extended by innovation diffusion perspectives that emphasize institutional readiness, technological compatibility, and system complexity. Digital transformation theory further explains how educational institutions evolve through the integration of emerging technologies into teaching and learning processes (Perdana & Wang, 2024). These frameworks collectively support the analysis of adoption and continuance intention of digital accounting systems in higher education contexts, particularly in developing regions such as West Africa.

Digital transformation in accounting education is increasingly driven by advancements in artificial intelligence, automation, and data-driven systems. Artificial intelligence enhances automated bookkeeping processes and improves efficiency in accounting education and practice (Azman et al., 2021). Similarly, robotic process automation has been shown to reduce manual workload and improve accuracy in accounting tasks, making it a valuable component of modern accounting curricula (Cooper et al., 2019). Blockchain technology also plays a critical role in improving transparency, traceability, and reliability in accounting information systems (Bonyuet, 2020). These technological innovations collectively redefine accounting education by shifting focus from manual processes to analytical and technology-enabled competencies required in contemporary financial environments.

In addition to technological advancements, empirical literature highlights several factors influencing adoption of digital accounting systems in education and professional settings. The voluntary adoption of digital reporting systems is significantly influenced by perceived benefits, organizational support, and regulatory environments (Alkhatib et al., 2019). Similarly, accounting information systems have been shown to improve decision-making quality in financial institutions by providing timely and accurate financial data (Al-Okaily et al., 2023a). Studies also demonstrate that accounting systems enhance governance structures and improve transparency in organizational reporting (Al-Hattami et al., 2024). These findings suggest that adoption decisions are not only individual but also institutional and environmental in nature, reinforcing the need for a holistic analytical framework.

Continuance intention remains a critical dimension in sustaining the use of digital accounting systems in educational institutions.

Research indicates that continuance intention is shaped by satisfaction, perceived usefulness, and system performance expectations (Al-Hattami & Almaqtari, 2023). In addition, the effectiveness of accounting information systems during disruptions such as the COVID-19 pandemic highlights the importance of adaptability and resilience in digital systems (Al-Okaily, 2024). Despite initial adoption, sustained use often declines due to insufficient training and lack of ongoing institutional support (Curtis et al., 2009). Therefore, understanding continuance intention is essential for ensuring long-term integration of digital systems into accounting education.

Accounting education literature further emphasizes the importance of ICT integration and blended learning approaches in improving student engagement and skill development. ICT integration in higher education enhances interactive learning and supports the development of digital competencies required in modern accounting practice (Marín & Pifarré, 2018). Blended learning approaches have also been shown to improve flexibility and learning outcomes in accounting education (Rodríguez & Cano, 2019). Cloud computing technologies further support remote access to learning resources and enhance collaborative learning environments (Nicolau & Jaffe, 2020). These advancements demonstrate that digital tools are not only supplementary but central to modern accounting pedagogy.

Despite growing global adoption of digital accounting systems, West African higher education institutions continue to face significant structural and technological challenges. Studies indicate that ICT integration in African universities is hindered by inadequate infrastructure, limited funding, and insufficient staff training (Odhiambo, 2018). Similarly, ICT adoption in Nigerian universities reveals persistent gaps in digital literacy and institutional support systems (Owolabi & Adedayo, 2012). Furthermore, accounting education transformation studies suggest that many curricula have not fully incorporated emerging technologies such as AI, blockchain, and automation (Pargmann et al., 2023). These challenges underscore the need for targeted research on determinants of adoption and continuance intention in West African accounting education systems.

The conceptual framework for this study therefore positions adoption and continuance intention as dependent constructs influenced by technological, institutional, and behavioral factors. Key determinants include perceived usefulness, ease of use, institutional support, infrastructure readiness, and technological awareness. Emerging technologies such as AI, blockchain, and automation are conceptualized as enabling factors that enhance system effectiveness and educational outcomes (Sampaio & Silva, 2025; Berlinski & Morales, 2024). The framework also recognizes the mediating role of user satisfaction and system quality in shaping continuance intention. This integrated model provides a comprehensive lens for understanding digital accounting system adoption in higher education institutions in West Africa.

Section 4: Discussion and Implications

The findings from the reviewed literature collectively demonstrate that the adoption and continuance intention of digital accounting systems in higher education are shaped by a complex interaction of technological, institutional, and behavioral factors. Across studies, perceived usefulness, ease of use, and system quality consistently emerge as primary determinants of adoption decisions, aligning strongly with the Technology Acceptance Model (Lee et al., 2003). In addition, institutional readiness, infrastructure availability, and policy support significantly influence whether digital accounting systems are successfully integrated into teaching and

learning environments (Alkhatib et al., 2019; Odhiambo, 2018). These results suggest that adoption in West African higher education institutions is not merely a technological issue but a systemic educational reform challenge requiring coordinated institutional strategies.

A key discussion point emerging from the literature is the growing influence of emerging technologies such as artificial intelligence, blockchain, and robotic process automation on accounting education. AI-driven bookkeeping systems enhance efficiency and analytical capabilities, while blockchain improves transparency and trust in accounting data systems (Azman et al., 2021; Bonyuet, 2020). Robotic process automation further reduces repetitive tasks and enhances operational efficiency in accounting processes (Cooper et al., 2019). These innovations collectively redefine the competencies required of accounting graduates, shifting emphasis from traditional bookkeeping toward data analytics and digital decision-making skills (Perdana & Wang, 2024). However, the integration of these technologies into curricula remains limited in many developing regions, particularly in West Africa.

Another important finding is the significance of continuance intention as a determinant of long-term success in digital accounting system implementation. Studies indicate that continuance intention is driven by satisfaction, perceived performance, and system reliability (Al-Hattami & Almaqtari, 2023). During disruptive periods such as the COVID-19 pandemic, accounting information systems demonstrated their value in maintaining continuity in teaching and learning processes (Al-Okaily, 2024). However, sustaining long-term usage remains a challenge due to inadequate training and limited institutional support systems (Curtis et al., 2009). This highlights the need for continuous professional development and capacity-building programs for educators and students in accounting departments.

The literature also emphasizes that digital accounting systems significantly enhance decision-making quality and governance structures within organizations and educational contexts. For instance, digital accounting systems improve decision-making efficiency in financial institutions by enabling real-time access to accurate financial data (Al-Okaily et al., 2023a). Similarly, blockchain-based accounting systems strengthen governance and reduce the risk of financial manipulation (Al-Hattami et al., 2024). Digital reporting systems also improve transparency and voluntary compliance in financial reporting practices (Alkhatib et al., 2019). These findings imply that integrating such systems into accounting education can better prepare students for modern financial and governance environments.

From an educational perspective, ICT integration and blended learning approaches have been shown to improve student engagement and learning outcomes. ICT-enhanced teaching methods support interactive learning and improve comprehension of complex accounting concepts (Marín & Pifarré, 2018). Blended learning models further enhance flexibility and accessibility in accounting education (Rodríguez & Cano, 2019). Cloud computing technologies also facilitate remote learning and collaboration, particularly in resource-constrained environments (Nicolau & Jaffe, 2020). However, despite these advantages, many institutions in West Africa continue to experience limited access to digital infrastructure and inadequate digital literacy among lecturers and students (Owolabi & Adedayo, 2012). This digital divide remains a critical barrier to effective implementation.

The implications of this study are both theoretical and practical. Theoretically, the study extends the Technology Acceptance

Model by integrating continuance intention and emerging technology adoption within the context of accounting education in developing economies (Sangrà & González-Sanmamed, 2010). It also contributes to digital transformation literature by linking institutional readiness with educational outcomes in accounting systems (Chyzhevska et al., 2021). Practically, the findings suggest that universities in West Africa must invest in ICT infrastructure, lecturer training, and curriculum redesign to support digital accounting education. Furthermore, policymakers should develop frameworks that encourage sustainable adoption of emerging technologies in higher education institutions.

Overall, the discussion highlights that successful adoption and continuance of digital accounting systems require a multi-layered approach involving technological readiness, institutional support, and user competence. Studies on ICT integration in African higher education confirm that sustainable transformation depends on addressing structural constraints such as funding, infrastructure, and training gaps (Odhiambo, 2018). Additionally, evolving paradigms in accounting education emphasize the importance of aligning curricula with global digital trends such as AI and automation (Handoyo, 2024). Therefore, West African institutions must adopt proactive strategies to bridge the gap between traditional accounting education and modern digital requirements. This study provides a foundation for future research and policy development aimed at strengthening accounting education systems in the region.

5. Conclusion

This study examined the determinants of adoption and continuance intention of digital accounting systems in West African higher education institutions. Drawing from established theoretical frameworks such as the Technology Acceptance Model and digital transformation perspectives, the study synthesized literature on ICT integration, emerging technologies, and accounting education modernization. The review demonstrates that adoption and sustained use of digital accounting systems are shaped by a combination of individual perceptions, institutional readiness, and technological infrastructure. Key determinants such as perceived usefulness, ease of use, system quality, and organizational support consistently influence both initial adoption and continuance intention across educational and professional contexts (Lee et al., 2003; Al-Hattami & Almaqtari, 2023).

The study also highlights the growing importance of emerging technologies such as artificial intelligence, blockchain, and robotic process automation in reshaping accounting education. These technologies enhance transparency, efficiency, and analytical capabilities, thereby redefining the competencies required of accounting graduates (Azman et al., 2021; Bonyuet, 2020; Cooper et al., 2019). However, despite their benefits, the integration of these innovations into accounting curricula in West Africa remains limited due to infrastructural constraints and insufficient digital capacity. This gap underscores the need for strategic investment in ICT infrastructure, curriculum reform, and continuous professional development for educators and students.

Furthermore, the study emphasizes that continuance intention is critical for ensuring long-term success of digital accounting systems in higher education. Without sustained usage, the benefits of initial adoption cannot be fully realized. Factors such as user satisfaction, system reliability, and institutional support play a central role in sustaining engagement with digital platforms (Al-Hattami & Almaqtari, 2023; Al-Okaily, 2024). In many West African institutions, challenges

such as inadequate training and limited access to digital tools continue to hinder sustained adoption, highlighting the need for stronger institutional commitment and policy intervention.

In conclusion, the integration of digital accounting systems into higher education represents a transformative opportunity for improving accounting education quality and relevance in West Africa. However, realizing this potential requires addressing structural, technological, and pedagogical barriers. Universities must prioritize ICT capacity building, while policymakers should support digital transformation initiatives that align accounting curricula with global technological trends. Future research may focus on empirical validation of the proposed conceptual relationships and exploration of country-specific differences within West Africa to further enrich understanding of this evolving field.

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