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The Influence of Competence, Work Experience, and Firm Size on Accountant Performance with Technology Adoption as a Moderating Variable

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This study aims to analyze the influence of accountant competence, work experience, and office size on accountant performance, and to assess the role of technology use as a moderating variable in this relationship. This research is motivated by the increasing demands for accountant professionalism amidst developments in information technology and digital accounting systems. In practice, accountant performance is influenced not only by individual abilities such as competence and work experience, but also by organizational factors such as office size and the technological support used in the work. This study employed a descriptive and explanatory quantitative approach to explain the relationships between the variables studied. Data were obtained through questionnaires distributed to accountants working at Indonesian Accounting Firms (KJA). The study population comprised 614 KJAs, with a sample of 124 respondents selected using stratified random sampling. The results of the study indicate that accountant competence, work experience, and office size have a positive and significant influence on accountant performance. The higher the competence and work experience of an accountant, and the larger the office size with adequate resource support, the more accountant performance tends to improve. However, the role of technology as a moderating variable shows mixed results. In some conditions, technology can increase the efficiency and effectiveness of accountants' work, but in other conditions, technology can actually weaken the relationship between work experience and accountant performance, especially when experienced accountants are accustomed to manual work systems that are considered more effective for them. Overall, this study concludes that competency, work experience, and office size are important determinants in improving accountant performance, while the use of technology needs to be adjusted to organizational conditions and user capabilities in order to provide optimal benefits.

Keywords: competence, work experience, office size, accountant performance, technology adoption

Introduction

The current era of globalization and digitalization demands that the accounting profession continually evolve and adapt to technological changes and dynamic market needs. Accountant performance is a key factor in

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producing accurate, relevant, and reliable financial reports, which serve as the basis for managerial and strategic decision-making in various organizations (Nguyen et al., 2021). In this context, the Resource-Based View (RBV) theory emphasizes the importance of an organization's internal resources, such as competence, experience, and technology, in creating competitive advantage. Accounting Service Firms (KJA) with access to technology and strong competence have greater potential to improve their performance (Barney, 2021).

Since the enactment of Minister of Finance Regulation No. 25/2014, which was later updated with PMK No. 216/PMK.01/2017, the profession of practicing accountants in Indonesia has begun to be officially recognized. Under this regulation, Practicing Accountants (AB) are required to establish or join an Accounting Services Office (KJA), similar to the provisions for Public Accountants who must establish or join a Public Accounting Office (KAP). This regulation aims to improve the quality and professionalism of accounting practices in Indonesia. Since the implementation of this policy, the number of KJAs in Indonesia has continued to grow rapidly, with data in 2019 showing 451 KJAs, increasing to 614 KJAs by July 2025 (IAI Lounge, 2025). This increase reflects the high demand for non-assurance accounting services, especially from the growing Micro, Small, and Medium Enterprises (MSME) sector. However, this growth in the number of KJAs also poses challenges in the form of increasingly fierce competition and demands for improved service quality to remain competitive. This development is driven by the role of KJA in supporting financial literacy for MSMEs as well as the development of increasingly varied service offerings, such as financial report preparation, management consulting, and taxation.

Furthermore, technological developments and the digitalization of services have enabled KJAs to expand their reach, even to more disadvantaged areas, while simultaneously increasing demand for tax consulting and risk management services (Kurniawan et al., 2020). However, despite experiencing significant growth, KJAs face several challenges, one of which is the gap in access to advanced technology, especially for small KJAs, which are often hampered by the high costs of accessing the necessary software and systems (Rahayu & Suryani, 2021). The technology used in current accounting practices encompasses various forms, such as accounting software (e.g., Accurate, MYOB, SAP, Oracle), Enterprise Resource Planning (ERP) systems, cloud-based accounting applications, and the use of data analytics in financial data processing. These technologies enable faster and more integrated financial recording, processing, and reporting. However, not all aspects of accounting work can be accommodated by technology. Many accounting processes require professional judgment, such as determining accounting policies, accounting estimates, audit risk assessments, and interpreting complex transactions. Therefore, while technology can improve efficiency, the role of accountants remains irreplaceable.

Continuously evolving regulations, such as changes to Indonesian Accounting Standards (SAK) and Continuous Professional Development (CPD) requirements, also force accounting firms (KJA) to adapt quickly. The dynamics of the accounting profession in Indonesia are also influenced by the openness of the labor market, including the opportunity for foreign accountants to enter through the Mutual Recognition Agreement scheme in the ASEAN region. While the presence of foreign accountants has the potential to raise professional standards, it also creates competitive pressures for domestic accountants, particularly those in KJAs with limited resources.

An accountant's performance is significantly influenced by their competencies. Research by Tan and Ho (2021) shows that technical and non-technical competencies, such as communication and problem-solving skills, play a significant role in accountants' performance in producing accurate financial reports and meeting regulatory requirements. In terms of regulations, the accounting profession also faces continuous change, both related to Financial Accounting Standards (SAK), Public Accountant Professional Standards (SPAP), and Continuing Professional

Development (PPL) obligations. These regulations require accountants to continuously update their competencies to remain relevant and compliant with applicable standards. This situation adds to the complexity of accountants' work, especially for KJA (Financial Accounting Firms) who must adapt to regulatory changes rapidly. Furthermore, in the context of taxation, the complexity of regulations and the government's efforts to create a fair, healthy, effective, and accountable tax system also require accountants to have a comprehensive understanding of constantly evolving tax policies. This aligns with the views of Lisa and Hermanto (2025), who emphasize the strategic role of accountants in bridging taxpayer compliance with the government's fiscal policy objectives.

High competency enables accountants to adapt more quickly to changes in their work. Furthermore, the ability to operate the latest technology, such as cloud-based accounting software and AI-based ERP systems, is increasingly important to support the efficiency and effectiveness of accountants' work (Mardiana & Santoso, 2021; Yunus, Muawanah, & Lisa, 2025). Human Capital Theory states that investing in individual competency (accountants) will contribute to long-term performance improvements. With the right competency, accountants can maximize technology's utilization, which in turn improves their performance (Becker, 2020).

In addition to competence, work experience also plays a crucial role in accountant performance. Work experience helps accountants better understand issues in the field and enhances their practical skills. Research by Hidayat et al. (2021) shows that greater work experience can improve accountants' ability to face more complex challenges. In the accounting context, work experience helps accountants better prepare to adopt new technologies and navigate the changes that occur. Experience can also reduce resistance to change and ease the transition to new technology adoption (Cheng & Lo, 2020). The Technology Acceptance Model (TAM) explains that technology adoption by accountants and organizations can improve their performance if the technology is well-accepted and utilized (Davis, 2020). Therefore, sufficient work experience will significantly contribute to improving accountants' performance, especially in facing the increasingly complex challenges of the increasingly digitalized accounting world.

Office size also affects accountant performance. Large offices tend to have more resources, such as access to advanced technology, better work systems, a conducive organizational culture, better training, facilities that support operations, and more open professional development opportunities. Research by Setiawan and Rahardjo (2020) shows that large offices have more access to technology, which in turn improves accountants' performance in producing quality work. However, larger office sizes also bring their own challenges, such as more complex bureaucracy and slower decision-making processes (Rahman et al., 2020). Contingency Theory states that no single approach is effective for all organizations, so the influence of competence, work experience, and technology on accountant performance will depend on the organizational context and existing situation (Fiedler, 2020).

Technology plays a significant role in moderating the relationship between competency, work experience, and firm size on accountant performance. Technology can accelerate accounting processes, improve accuracy, and reduce human error in accounting work. Research by Utami and Santosa (2020) shows that technology serves as a moderating variable that strengthens the relationship between competency and accountant performance. However, technology can only function optimally if supported by adequate competency and organizational readiness to adopt it (Venkatesh et al., 2020). Therefore, accounting firms with better access to technology need to effectively manage their reliance on this technology to improve performance.

Although competence, work experience, and technology adoption have been identified as key factors in improving accountant performance, Widyawati and Dahlan (2024) stated that auditor competence does not

impact audit quality because each auditor must be able to adapt to the appropriate audit system to fulfill their duties. Research by Sulistyawati et al. (2024) also stated that professionalism and independence have a positive impact on audit quality, while competence has no impact.

In general, work experience is a crucial asset for accountants and auditors because it provides practical understanding, procedural mastery, and the ability to better navigate complex tasks. Many studies report a positive relationship between experience and performance, or at least a non-significant relationship when other factors are dominant (Sofian et al., 2026; Sima & Erwin 2024). However, some organizational literature suggests that experience does not have a positive impact and, under certain conditions, can even negatively impact performance. One explanation comes from the theory of Perceived Overqualification (POQ), which states that individuals perceive their experience and skills exceed job demands. Research on perceived overqualification suggests a dual pathway effect, where excess qualifications may enhance task mastery while simultaneously triggering relative deprivation and reduced motivation, ultimately affecting performance (Erdogan & Bauer, 2021. Similarly, job mismatch has been linked to dissatisfaction and lower performance outcomes (Maynard et al., 2006). In the auditing context, extensive experience is often accompanied by increased workload and time pressure, which can reduce audit quality and accuracy, particularly under conditions of stress and burnout (Lilyana et al., 2024). Therefore, work experience cannot be viewed as a linear process that always improves performance. In situations of mismatch, high workload, or lack of development opportunities, experience can actually lead to negative attitudes, fatigue, and decreased motivation, ultimately negatively impacting accountant performance.

Several contemporary studies highlight that Public Accounting Firm (PAF) size is not always a primary determinant of audit quality. Empirical evidence in Indonesia shows that KAP size often has no significant effect on audit quality, while other factors such as audit fees, tenure, and auditor competence play a more dominant role (Aini et al., 2024; Hidayat et al., 2026; Falisah et al., 2025). Lisa et al. (2023) confirmed that factors such as competence and pressure are more influential than firm size in driving performance. Similar consistent results emerged in various review studies summarizing the Indonesian literature from 2020-2025: PAF size was often insignificant after accounting for independence, auditor competence, audit fees, and client firm characteristics. These findings imply that firm size, whether in terms of the number of partners or the reputation of Big Four versus Non-Big Four firms, does not automatically guarantee improved audit performance or quality. Other factors such as individual auditor competence, independence, organizational culture, and time pressure play a more significant role in determining accountants' performance. Thus, recent literature supports the argument that hypotheses regarding the effect of firm size on performance require more careful testing, as empirical evidence shows weak or inconsistent results.

This study provides deeper insights into the relationship between competency, work experience, office size, and technology adoption on accountant performance in Indonesia, particularly within the Accounting Services Office (KJA) environment. Given the increasingly important role of KJA in supporting financial literacy and providing various accounting services, this study seeks to identify factors that influence accountant performance in facing the challenges of rapid technological developments and constantly changing regulations.

Research on Public Accounting Firms (KAP) has been extensive, while research related to Accounting Firms (KJA) is still limited. Accountants working in Public Accounting Firms (KAP) and Accounting Services Firms (KJA) have different scopes of work, clients, and job characteristics. These differences include the main focus of the services provided, where KAPs focus on audit and assurance services, while KJAs focus on non-assurance

accounting services such as financial statement preparation, bookkeeping, taxation, management, and business consulting. Furthermore, KAPs' main clients are large companies, state-owned enterprises (BUMN), banks, financial institutions, public companies, and entities that are required to be audited by regulation, while KJAs' main clients are mostly MSMEs, cooperatives, foundations, small and medium-sized organizations, or individuals. Another difference is in the main task, where KAP has the function to examine financial reports, assess compliance with accounting standards and regulations and provide audit opinions, so the competencies required are a deep understanding of Audit Standards (SA/ISA) and accounting standards (SAK/IFRS), while KJA is more about helping service users prepare financial reports, manage finances, tax compliance, and provide managerial advice, so the competencies required are practical skills in accounting and accounting software, taxation and business regulations, SAK, as well as good communication and consultation skills with service users.

Research Methods

This study uses a quantitative descriptive approach, aiming to describe and analyze the relationship between competency, work experience, office size, and technology adoption on accountant performance in an Accounting Services Office (KJA). Furthermore, this study is explanatory in nature, aiming to explain the relationships or influences between the variables studied through in-depth statistical analysis.

The population in this study refers to a group of Accounting Service Offices (KJA) that have certain characteristics, such as accountant competence, work experience, office size, and adoption of technology that affects accountant performance (Venkateshet al., 2020). The population in this study was 614 KJAs. The sample determination used the Slovin formula. After calculations, the sample for this study amounted to 124 respondents. The data collection method in this study used a questionnaire distributed to accountants working at Accounting Services Offices (KJA) in Indonesia.

Based on the literature review proposed in this research, an operational definition was developed which is a description and measurement of the variables and indicators selected in the research, as below:

Table 1

Variable Measurement

Operational definition of variables	Variable indicator	Definition of variable indicators	Source
Accountant competence			
Competencies include technical skills, understanding of accounting, knowledge of professional standards, interpersonal skills, and the application of ethics by an accountant in carrying out their duties (Junisa & Kuntadi, 2024)	Knowledge	Understanding of accounting, auditing, taxation and financial regulatory standards	Junisa & Kuntadi (2024).
	Skills	Financial report analysis, use of accounting software, data processing	Wallu et al. (2024)
	Interpersonal and professional skills	The ability to communicate effectively with colleagues or clients, make sound decisions, and take responsibility for the work done.	Pujiningsih & Utami (2024)
	Attitude and ethics	Compliance with code of ethics, integrity, objectivity	
Work experience			
Accumulation of knowledge, skills, and understanding gained through direct involvement in accounting work activities over a certain period (Natalina et al., 2022)	Length of experience working in accounting	The duration of time working in the accounting field helps the job.	Jayanti, Datrini, & Miati (2025)
	Variations in the types of tasks/clients that have been handled	The diversity of types of accounting work and types of clients that have been handled	
	The level of difficulty of cases that have been faced	The complexity of accounting problems that accountants have faced	
	Problem solving skills	More accurate decision-making capacity due to	

	based on experience	learning from previous work experiences	
Office size			
The size of an office is determined by the number of staff, number of clients, resources, and scale of operations (Rahayu & Suryani, 2021)	Number of staff/ professional personnel	Many large offices have professional accounting staff	Anggraini (2018)
	Number of clients	Many companies/individuals use the services of large accounting firms	
	Resources and training	Facilities, technology, and training provided to accountant	
	Work procedures and operational systems	Standard mechanisms, rules and systems applied in accounting work in the office	
Technology adoption			
The level of utilization of information systems and accounting software used by accountants to improve the effectiveness, efficiency, and quality of work (Mardiana & Santoso, 2021)	Benefits of technology (perceived usefulness)	Accountants' level of confidence that technology helps improve the effectiveness of their work	Pambudi, Roswinanto, & Meiria (2023); Alfartoosi, Obaid, & Jawad (2024)
	Ease of use (perceived ease of use)	The level of convenience that accountants feel when using accounting technology	
	Intensity of use	How often is accounting technology used in everyday work?	
	Effectiveness of work results with the help of technology	The impact of technology adoption on the speed, accuracy and quality of work results	
Accountant performance			
The results of an accountant's work in carrying out tasks, which are measured by accuracy, quality, compliance, and satisfaction of related parties (Arfah, 2023)	Punctuality	Accountant's ability to complete tasks according to deadlines	Veronika et al. (2025); Joshi (2025); Bui & Hoang (2023)
	Quality of work results	Accuracy and reliability of the financial reports produced	
	Compliance with procedures	Level of compliance with applicable accounting standards, rules and policies	
	Solution to problem	Ability to find solutions when facing accounting problems	
	Boss satisfaction	The level of satisfaction of related parties (superiors) with the results of the accountant's work	

After ensure having established that classical assumptions such as normality, linearity, and homoscedasticity of the data are met, the next step in this study is to conduct a descriptive analysis to obtain an overview of the distribution of the data used. Next, a correlation test is conducted to examine the initial relationship between the variables involved in the study. Afterward, a moderation test model is constructed by combining the independent and moderating variables through interactions in a multiple linear regression model. The model is as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X1*Z + b5X2*Z + b6X3*Z + e\ldots\ldots \quad (1)$$

where:

Y = accountant performance;

a = constant;

b = regression coefficient;

X1 = accountant competency variables;

X2 = accountant work experience variable;

X3 = office size variable;

Z = technology adoption variables;

X1*Z = interaction of accountant competency and technology adoption;

X2*Z = interaction of work experience and technology adoption;

X3*Z = interaction of office size and technology adoption;

e = error term.

Results and Discussion

The Moderated Regression Analysis test is a technique used to test whether Variable Z can moderate the relationship between Variable X and Variable Y. In this test, the main objective is to see whether the influence of Variable X on Y changes or is strengthened/weakened by the presence of the moderating Variable Z.

Table 2

Hypothesis Testing

Variable	Regression coefficient	t	Sig.	Results
Accountant competence	0.699	7,674	0.000**	H1 accepted
Work experience	0.307	2,591	0.011**	H2 accepted
Office size	0.547	5,662	0.000**	H3 accepted
Competency*Technology Adoption	-1.194	-6,913	0.000**	H4 accepted
Experience*Technology Adoption	-4.706	-2,231	0.028**	H5 accepted
Size*Technology Adoption	-1.016	-5,490	0.000**	H6 accepted

Note. ** significant on α 5%.

Accountant competence has a positive and significant impact on accountant performance. Competence is not only reflected in the amount of knowledge possessed, but rather in how the accountant is able to translate that knowledge into effective, accurate work actions that comply with applicable standards. Competent accountants are able to understand the substance of transactions, record them accurately, and produce financial reports that can be used as a basis for decision-making. In daily activities, technical competence enables accountants to correctly classify accounts, consistently apply accounting standards, and prepare financial reports without material errors. Meanwhile, analytical competence comes into play when accountants encounter non-routine situations, such as discrepancies in recording, data discrepancies, or indications of errors. In these situations, accountants are required not only to record but also to analyze and trace the root cause of the problem. Furthermore, communication skills are crucial when accountants must explain their work results to management, external auditors, and other stakeholders.

Accountants with high competence tend to exhibit more efficient work patterns and minimize errors. They are able to complete work on time, reduce the need for revisions, and maintain consistent output quality. This directly impacts the smoothness of the financial reporting process and increases confidence in the resulting information. Conversely, limited competence often leads to various problems such as reporting delays, recording errors, and non-compliance with accounting standards (IAESB, 2019).

The results of this study align with Becker's (1993) theory of human capital, which states that an individual's knowledge, skills, and abilities are investments that can improve their job performance. In the accounting context, competence is a key asset that determines the quality of work. Accountants who continually develop their competence through education, training, and experience will be better equipped to handle the ever-increasing complexity of their tasks.

Research by Istiariani (2018) also supports these findings, finding that auditor competency contributes to their performance. This finding suggests that improving auditor competency can improve their performance in carrying out audit tasks. This research aligns with Human Capital theory, which explains that investing in competency development can significantly improve individual performance, including in the accounting sector,

where precision and accuracy are crucial. This is evident in the auditor's ability to plan audits, gather relevant evidence, and formulate appropriate audit opinions. The higher the competency, the better the resulting audit quality.

Furthermore, research by Zahra and Yuhertiana (2025) highlights the importance of digital competency in improving accountant performance, especially in facing the challenges of the VUCA (Volatile, Uncertain, Complex, and Ambiguous) era. They found that accountants with strong digital competency are better able to adapt to technological changes and improve their work efficiency. This finding supports Human Capital theory, which emphasizes that developing skills and knowledge in new technologies will improve individual performance, both in the accounting sector and in other professions. The results of this study support Juliani and Sawitri (2025), and Imron et al. (2025) who found that competency influences performance.

Thus, the results of this study provide empirical evidence consistent with Human Capital theory, which states that investing in individual competency development will improve their performance. Therefore, it is important for organizations to provide appropriate training and development for accountants to enhance their competencies and, in turn, improve overall organizational performance.

Work experience has a positive and significant impact on accountant performance. Work experience enables accountants to acquire deeper practical knowledge, enhance technical skills, and prepare them to face more complex challenges in accounting work, such as financial statement preparation, audits, and tax management. Work experience is not simply a measure of length of service, but reflects the intensity of an accountant's involvement in various work situations, the variety of cases handled, and their ability to learn from real-world practice. Accountants with more extensive work experience tend to have more systematic, responsive work patterns, and minimize errors in completing tasks.

In daily practice, work experience helps accountants understand workflows without having to rely entirely on written procedures. For example, in preparing financial statements, experienced accountants are able to anticipate potential errors from the initial recording stage. Accountants are also quicker to identify data discrepancies, understand transaction characteristics, and determine appropriate accounting treatment. This makes the work process more efficient and reduces the need for late-stage corrections.

In auditing activities, work experience provides an advantage in terms of the sharpness of professional judgment. Experienced auditors are more sensitive to risk indications, able to identify areas requiring increased attention, and are more effective in gathering and evaluating audit evidence. Accountants not only follow procedures but also understand the context behind each audit step. Furthermore, in tax management, work experience helps accountants navigate the dynamics of ever-changing regulations. Accountants who are accustomed to handling various tax cases tend to adapt more quickly, understand the implications of new policies, and are able to make sound decisions in non-routine situations. Thus, work experience directly contributes to the accuracy, speed, and quality of work results.

The results of this study are in line with the Resource-Based View (RBV) theory proposed by Barney (1991), which explains that resources possessed by individuals or organizations, such as work experience, can be a competitive advantage that determines their performance. In the context of accountants, work experience can be considered a valuable resource, because it provides individuals with practical knowledge that cannot be obtained only through formal education. This study shows that the more work experience an accountant has, the better their performance in completing accounting tasks, such as financial report preparation, audits, and tax management, which require high skills and accuracy.

Research by Wahyudi et al (2023) also supports these findings, finding that work experience significantly impacts auditor performance at a public accounting firm in Yogyakarta. This study demonstrates that work experience enables auditors to identify problems more quickly, prepare reports more efficiently, and adapt to regulatory changes. This suggests that work experience is a resource that provides a competitive advantage for accountants in carrying out their professional duties.

Furthermore, research by Ro'uffana and Ratnawati (2023) also shows that work experience influences auditor professionalism and work discipline. This finding indicates that work experience not only improves technical skills but also fosters a professional and disciplined work attitude, which in turn improves auditor performance. In RBV theory, work experience is considered a rare and difficult-to-replicate resource, thus providing individuals with an advantage in achieving better performance.

Thus, the results of this study provide empirical evidence supporting the Resource-Based View (RBV) theory, which states that work experience can be a valuable resource and provide a competitive advantage that impacts individual performance. Therefore, it is important for organizations to provide opportunities for accountants to develop their work experience, both through challenging projects and ongoing training, to improve overall organizational performance and effectiveness.

Office size has a positive and significant impact on accountant performance. In this context, office size is not only seen in terms of the physical size of the organization, but also in terms of the capacity of its resources, such as the number of employees, the availability of technology, work systems, and administrative support. These factors directly shape the work environment, which influences how accountants complete their tasks.

Larger offices generally have a clearer and more structured division of labor. Accountants do not have to handle the entire process independently, but can instead work as specialized professionals, for example, focusing on financial reporting, auditing, or taxation. This division of labor allows for increased efficiency because each individual can delve into a specific area and work more quickly and accurately. Furthermore, having support staff helps reduce administrative burdens, allowing accountants to focus more on core tasks that require professional analysis and judgment.

Larger offices tend to have access to more sophisticated accounting information systems, audit software, and integrated data processing systems. In practice, this speeds up the recording process, minimizes input errors, and enables real-time reporting. Accountants working in such an environment can complete their work more efficiently than those still using manual or semi-manual systems.

This research aligns with the Contingency Theory proposed by Lawrence and Lorsch (1967), which states that organizational performance is influenced by the extent to which the organization's structure and resources are adapted to the external and internal conditions faced. In this case, a larger office with more adequate facilities and resources can provide better support for accountants, enabling them to work more efficiently. Larger offices may have more technology, support staff, and a more organized managerial system, which in turn contributes to improved accountant performance.

In line with this theory, research by Arifin and Susanto (2022) also shows that larger offices and more comprehensive facilities positively impact individual performance within an organization. This research suggests that larger and more structured organizations provide more resources that support better decision-making and task execution. Therefore, adequate office space can be considered a factor supporting accountant performance by providing a more conducive environment for competency development and increased work effectiveness.

The study's findings indicate that accountant competency is a key determinant of performance. However,

when combined with technology adoption, technology weakens this relationship. This finding indicates that the presence of technology does not always automatically improve performance; in some cases, it can even disrupt the effectiveness of highly competent accountants. In daily practice, highly competent accountants generally have efficient, systematic, and experience-based work patterns. Accountants are accustomed to completing work with proven approaches, whether in financial reporting, audits, or tax management. When new technology is introduced, especially those requiring adaptation, relearning, or changes to workflows, it can actually slow down previously optimal work processes. In other words, technology, in this context, creates temporary "operational disruptions" for accountants already at high performance levels.

These findings provide a more contextual perspective on Davis's (1989) Technology Acceptance Model (TAM), which states that technology will improve performance if it is perceived as useful and easy to use. In this study, it is likely that the perceived ease of use or usefulness was not fully perceived by competent accountants. As a result, technology was not optimally integrated into work processes, thus not making a positive contribution to performance and even tending to weaken existing work effectiveness.

This situation can arise in several situations, including a mismatch between the adopted technology and the accountant's work needs. Overly complex or inflexible systems can slow down data input and processing. Lack of adequate training prevents accountants from maximizing technological features. Changing work systems from manual or semi-digital to fully integrated systems can generate resistance, especially if accountants feel the old methods are more effective.

Research by Marlina, Rahmayanti, and Futri (2021) shows that technology can improve accountability in village fund management when accountants possess sufficient but suboptimal competency. However, in this study, the inability to operate technology effectively or a mismatch between the technology and existing work processes can lead to decreased performance. Research by Putra and Novita (2021) also emphasized that technology will improve performance only if individuals still lack skills or require greater efficiency. In this case, the accountants' already high competency makes technology less relevant for further improving their performance.

Thus, the results of this study indicate that while technology can improve the performance of accountants with lower or less developed competencies, for accountants who already possess high competencies, technology does not significantly impact their performance. This suggests that the development of strong competencies plays a greater role in performance than technology adoption, which provides only marginal benefits at already highly developed skill levels.

The study's results show that work experience significantly contributes to improved accountant performance, but when combined with technology adoption, this effect weakens. This finding suggests that high work experience does not always align with technology adoption and, under certain circumstances, can even lead to inefficiencies in work processes.

In daily practice, experienced accountants generally develop stable, fast, and intuitive work patterns. Accountants are accustomed to recognizing transaction patterns, understanding recording processes, and completing work with proven approaches. When new technologies are introduced, especially those that change workflows, experienced accountants need to readjust their work methods. This adjustment process is not always smooth and can actually reduce work speed and efficiency in the short term.

This situation is often seen when accountants must transition from manual or semi-manual systems to integrated digital systems. Experienced accountants may find the new system lengthens work processes, for

example through more detailed input processes, additional verification procedures, or limited system flexibility. As a result, their previous work experience may not be optimally utilized because it is not aligned with the technology used.

This can be explained by the Technology Acceptance Model (TAM) proposed by Davis (1989), which states that the acceptance and adoption of technology are influenced by two main factors: perceived ease of use and perceived usefulness. In this context, although technology should be able to improve accountants' performance, experienced accountants may feel that technology does not provide significant benefits, because they are already accustomed to manual work methods that have been effective for them. Accountants with more experience tend to be more reluctant to adopt new technology, especially if the technology is not perceived to provide significant added value or even disrupts established workflows.

Research by Zaleha and Novita (2021) supports these findings by showing that while technology has the potential to improve performance, this only occurs when individuals perceive the technology as easy to use and useful in increasing the efficiency of their work. In the case of experienced accountants, they tend to perceive that newly introduced technologies do not improve their performance because they already possess efficient skills and processes, which in turn leads to technology adoption not delivering the expected performance improvements.

Thus, these findings confirm that technology is more effective when perceived as easy to use and provides tangible benefits to individuals. In this regard, inappropriate technology or technology that does not meet individual needs can become a barrier that reduces work effectiveness, rather than enhancing performance. These findings also confirm that moderating factors such as technology adoption need to be considered carefully, as they can have varying impacts depending on an individual's level of experience and adaptation to the technology.

The study's findings indicate that office size significantly impacts accountant performance, but when combined with technology adoption, the relationship weakens. This suggests that while larger offices have more comprehensive resources, facilities, and organizational structures, the presence of technology does not always enhance accountants' effectiveness and, under certain circumstances, can even diminish the benefits of these advantages. In practice, larger offices generally have more structured work systems, a clear division of tasks, and adequate resource support. These conditions are sufficient to drive optimal accountant performance. However, when technology is added without appropriate adjustments, it can introduce new complexities into work processes. For example, overly integrated systems or layered digital procedures can lengthen workflows, reduce flexibility, and increase reliance on the system.

Accountants in large offices often have to follow strict system-based procedures, such as the use of specific software, digital approval flows, or specific data input standards. If the technology is not designed to meet real-world work needs, accountants end up spending more time adapting to the system than completing core work. This leads to decreased efficiency, even though technology should theoretically speed up work.

In this case, technology adoption strengthens the relationship between office size and accountant performance, which is in line with the Technology Acceptance Model (TAM) theory proposed by Davis (1989). TAM states that the acceptance and adoption of technology by individuals are influenced by two main factors: perceived ease of use and perceived usefulness. In the context of accountants, larger offices typically have more technology that makes their work easier, such as sophisticated accounting software, managerial information systems, and data analysis tools. If these technologies are perceived as easy to use and useful by accountants, they will increase their work efficiency and effectiveness, which in turn improves performance.

Research by Tarek, Mohamed, and Amin (2021) supports these findings, showing that technology, when

integrated with accountants' competencies, can improve their performance. In this study, the adoption of technology relevant and appropriate to the accounting tasks performed contributed to improved performance. Therefore, organizations with larger offices equipped with appropriate technology can provide a more supportive environment for accountants to function optimally, in line with the principles of TAM, which emphasize the importance of ease and usability of technology in influencing user acceptance.

Conclusions and Suggested Future Work

Accountant competency has a positive and significant influence on accountant performance and is the dominant variable influencing accountant performance. This indicates that improving knowledge, skills, and professional abilities is a key factor in improving performance quality. This finding aligns with Human Capital theory, which emphasizes the importance of investing in individual quality.

Work experience has a positive and significant impact on accountant performance. These findings confirm that the length of service and the number of assignments an accountant has undertaken significantly contribute to improving their performance. Work experience develops practical skills, professional intuition, and decision-making abilities that cannot be acquired solely through formal education, thus remaining relevant as a performance determinant even in the digital era. This supports the Resource-Based View (RBV) theory, which states that experience is a strategic asset that enhances individual excellence within an organization.

Firm size has a positive and significant impact on accountant performance. Larger firms have more adequate resources, a more stringent quality control system, a more comprehensive infrastructure, and more structured managerial support. All of these factors collectively create a work environment conducive to improving the performance of accountants within the firm. This aligns with Contingency Theory, which states that organizational effectiveness is influenced by the fit between structure, resources, and environmental conditions.

Technology adoption weakens the influence of competency on accountant performance. This suggests that even if an accountant possesses high competency, if new technology is adopted in their workplace, the resulting performance improvement from that competency is less than it should be. This occurs because the competency of accountants is generally formed through legacy work methods and systems. Therefore, when new technology is introduced, accountants need time to learn and adapt. During this adjustment period, existing competencies may not be able to work optimally with the new technology. Therefore, accounting firms adopting new technology need to include adequate training programs so that their accountants' competencies can quickly synergize with the technology.

Technology adoption weakens the influence of work experience on accountant performance. This suggests that even accountants with extensive experience do not necessarily perform better when their workplace adopts new technology. This occurs because long work experience tends to shape habits and work methods that are accustomed to legacy systems. When new technology arrives and changes established work practices, senior accountants may experience greater difficulty adapting than junior accountants. Therefore, digital mentoring and training programs for experienced accountants are crucial to ensure that their experience remains an asset, not a hindrance, in the era of digital transformation.

Technology adoption weakens the influence of office size on accountant performance. This suggests that larger accounting firms do not automatically result in better accountant performance simply because they adopt new technology. On the contrary, larger firms often complicate the process of implementing new technology. The large number of employees, diverse work procedures, and complex organizational structures make the

adjustment process longer and more difficult. This suggests that office size is not a determinant of successful technology adoption unless accompanied by sound planning and change management. Large accounting firms need to ensure that the implementation of new technology is carried out in a planned, gradual manner, and supported by equitable training for all staff so that the adopted technology truly improves performance, rather than disrupting work.

Further research using a longitudinal design is highly recommended to measure changes in accountant performance over time following the implementation of training programs, technological changes, or competency development. Such studies can provide deeper insights into the long-term impact of various factors on accountant performance.

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