## Index

Ableness, 92, 149, 177, 186, 187 Academic accounting education (AAE), 13-14, 90, 203 Academic qualification (AQ), 124-128, 187 Academic vanguards, 12 Accountants, 9-12, 57, 91, 233 Accountants' training framework (ATF), 7, 12–17, 64–65, 133-152 Accounting, 6, 17–25, 24, 49, 188 academic awards and degrees, 13 definition, 23 MBA degree, 199 M.Phil./Ph.D. degree, 199 practitioners, 62 Accounting education, 1, 13-16, 37, 56, 92, 232 Accounting information system (AIS), 42 Accounting policy, 25 Accounting profession, 1, 25-27, 82, 113, 231 Accounting research, 26 African Accounting and Finance Association (AAFA), 15 Age, 114–117 American Accounting Association (AAA), 1 American Institute of Certified Public Accountants (AICPA), 1 Artificial intelligence (AI), 3, 39, 62 Audit command language (ACL), 60 Average variance extracted (AVE), 88

Bachelor of Science (B.Sc.), 13, 95, 125, 198 Bartlett's test of sphericity, 140 Behavioural intention, 4 Binary logistic regression, 204–210, 221 BlackBerry Messenger (BBM), 45 Bookkeeping, 2, 23, 42 Bring Your Own Laptop (BYOL) approach, 44 Business-Process-as-a-Service (BPaaS), 49 Career progression, 124 Chartered accountants, 10, 13, 15, 110 Chi-square, 84, 134, 139 Cloud, 3, 48–50, 61, 150, 232 Cognitive computing (CC), 3, 39, 157, 232 Cognitive instrumental process (CIP), 53 Communication-Platform-as-a-Service (CPaaS), 49 Competence, 13, 64-65, 232 acceptable level, 2 comparison, 63-64 professional accountants, 177-187 requirement, 47 Computer-assisted auditing tools and techniques (CAATTs), 42 Confirmatory factor analysis (CFA), Continuing professional development (CPD), 5, 65 **Continuing Professional Education** (CPE), 15

Correlation, 62, 88, 173-177, 187, 193 Cross-tabulation technique, 66, 101, 102, 186 Data analysis techniques, 86-92 Demographic factors, 5 Designer, 3, 39, 177, 187 Determined factors, 4, 5, 64 Developing economies, 6, 16, 61, 177, 231 Diffusion of innovation (DOI), 50 Diffusion of innovation theory (DIT), 50-52, 65 Discrimination, 113 Diversity, 12, 112 DropBox, 167 Education-and-Learning-as-a-Service (ELaaS), 49 Ethics, 5, 39, 110, 231 Evaluator, 3, 91, 178, 194 Expectancy disconfirmation theory (EDT), 52 Expectancy theory of motivation (ETM), 52 Expectation gap, 30-38, 64 Expected date of delivery (EDD), 4 Experience, 5, 26, 117-124, 165 eXtensible Business Reporting Language (XBRL), 42 Facebook, 45 Financial accountability, 1 Framework, 4, 26 SoMoClo technologies, 6 WRA, 140-152 F-test, 140 Gender, 5, 11, 110–113 Google+, 45 Google classroom, 60

Google Drive, 167 Google Forms, 84, 167 Government Integrated Financial Management Information System (GIFMIS), 60 Hypothesis, 55, 186-187 IES. See International Education Standard (IES) Imo, 45 Inclusion, 6, 12, 57, 204, 231 Individual innovativeness theory (IIT), 50 Information technology (IT), 2, 40, 41, 48 Infrastructure-as-a-Service (IaaS), 49 Initial professional development (IPD), 5, 14, 82, 134 Innovation diffusion theory (IDT), 50 Instagram, 45 Institutional adoption of technology, 153-157 Integrated Payroll and Personnel Information System (IPPIS), 60 Integrated reporting (IR), 24, 40 Intention to use, 4, 58, 82, 208-210, 225-227 International Accounting Education Standards Board (IAESB), 2, 15, 27, 30, 41, 125 International Accounting Standards Board (IASB), 25 International Auditing and Assurance Standards Board (IAASB), 40 International Education Guidelines (IEGs), 30 International Education Practice Statements (IEPS), 30

International Education Standard (IES). 2. 26-30 International Federation of Accountants (IFAC), 2, 10, 26, 63, 90 International Financial Reporting Standards (IFRS), 25 International Public Sector Accounting Standards (IPSAS), 25 International Public Sector Accounting Standards Board (IPSASB), 25 Interpretive, 3, 4, 194–202 Inter-rater reliability, 87 Kaiser-Meyer-Olkin (KMO), 88 Knowledge, 55–56 Knowledge-ability, 178 Learning, 55–56, 193 Legitimate peripheral participation (LPP), 56 Legitimation code theory (LCT), 56 LinkedIn, 45, 157 Literature cloud technology, 166 discourses, 9-80 mobile technology, 160 research, 4 SoMoClo technologies, 61, 81 technology, 2 Lotus Notes, 46 Machine learning, 39 Manager, 39, 60, 84, 182, 187, 193, 194 Massification, 13 McDonaldization, 13 Microsoft Office Excel. 84 Microsoft' s Yammer/Outlook, 45-46 Mobile applications, 83, 156 cloud technology, 48-50 devices, 83, 156 payment systems, 48

social media, 45-47 technology, 47-48, 160-166 WRA framework, 140, 143, 150 Model General Linear Model (GLM), 89 Legitimation code theory (LCT), 56 motivational model (MM), 54 technology acceptance model (TAM), 53 unified theory of acceptance and use of technology (UTAUT), 53-54 uses and gratifications theory (UGT), 54 Netflix, 157 New technology, 43, 52, 57, 65, 153, 232 One Drive, 167 Pan African Federation of Accountants (PAFA), 15 Pathways Commission, 1, 1878 Perceived ease of use (PEOU), 5, 53, 94 Perceived use (PU), 53 Perceived usefulness (PU), 5, 53 Perceive, learn, setting and use theory (PLESUT), 57, 59, 88, 89, 95 Perception (PCT), 140, 202 Phinnx, 60 Pinterest, 45 Platform-as-a-Service (PaaS), 49 Policymaking boards, 109 Policy specialty, 109 Practical experience, 5, 14, 38, 82, 95, 109 Praktik, 59 Predictive, 3, 4, 16, 87, 88, 228 Preference, 14, 86, 89, 97, 101-102, 117, 160 Print-as-a-Service (PrtaaS), 49 Process automation, 153

Profession, 9, 11-16, 24-28, 37, 95, 112 Professional accounting education, 14-16, 64, 90, 95, 203 Professional accounting organisations (PAOs), 18 Professional competence, 12, 38-40, 45, 187, 232 Professional qualification (PQ), 128-228, 187 Professional values, 5, 33, 35, 39, 95 Public Interest Oversight Board (PIOB), 27 Reciprocity, 173–177 Reliability, 87 Research design, 83-85 Responses, 1, 43, 84, 95-101, 178, 231 Second machine age, 39 Self-employment, 113 Skill deficiency, 36 Skype, 45, 157 Snapchat, 45, 157 Social influence process (SIP), 53 Social media cloud technology, 48-50 definition, 45-47 mobile technology, 47-48 research, 5-7 SoMoClo technologies, 61, 86 technology uses, 65 WRA framework, 149 Social media, Mobile and Cloud (SoMoClo), 3–7, 43–45, 60-63, 149, 173-174, 200-203 Software-as-a-Service (SaaS), 49

Special technology training (STT), 133, 202 Statement of Membership Obligations

(SMOs), 30 Statistical Package for the Social Sciences (SPSS), 84 Structural equation modelling (SEM), 89 Subject matter expert (SME), 23

Technology accounting education delivery, 64 definition, 3 factors influencing, 65-80 institutional adoption, 153 professional accountants, 2, 5, 6, 7, 14, 37, 81 research, 83 WRA, 140-152 Technology acceptance model (TAM), 53 Technology Task Force (TTF), 1,82 Tertiary institutions, 14, 36 Theory diffusion of innovation theory (DIT), 50-52 expectancy disconfirmation theory (EDT), 52 expectancy theory of motivation (ETM), 52 learning and knowledge, 55-56 theoretical considerations, 56-59 unified theory of acceptance and use of technology (UTAUT), 53-54 uses and gratifications theory (UGT), 54 Theory of reasoned action (TRA), 53 Tripartite accounting, 25, 61, 82, 92, 95, 102, 109 Twitter, 45, 157 Unified theory of acceptance and use of technology (UTAUT), 53-54

conceptual framework for analysis, 94

Uses

IT, 42 social media, 46 SoMoClo technologies, 4, 6 technological applications, 2 value-analyses, 4 WRA, 152 Uses and gratifications theory (UGT), 54 WhatsApp, 45, 157 Willingness, Readiness and Ableness (WRA), 86, 92, 93, 140–152, 202, 204, 221

Yahoo Messenger, 45 YouTube, 45, 157

Value-analyses, 4, 194–202 Variables, 7, 52, 86, 187, 202, 204, 211, 221