

# Adoption of Digital Accounting and GST Filing Systems: Evidence from Chartered Accountant Firm Clients in Chennai

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## ABSTRACT

This study examines the adoption, awareness, and satisfaction levels associated with digital accounting and Goods and Services Tax (GST) filing systems among business clients. Using primary data collected from 120 respondents associated with a Chartered Accountant firm, the research analyzes key determinants influencing adoption. Statistical tools such as percentage analysis, regression, and t-tests are employed. The findings reveal moderate to high levels of awareness and adoption, with cost, data security, and professional support emerging as significant predictors. The study contributes to understanding digital transformation in accounting practices and provides practical recommendations to enhance adoption.

**Keywords:** Digital Accounting, GST Filing, Technology Adoption, SMEs, India

**JEL Classification:** M15, H25, O33

## 1. INTRODUCTION

The transition from conventional accounting practices to digital systems has become a defining feature of modern business environments. The implementation of GST in India has accelerated this transformation by mandating electronic compliance processes. Digital accounting platforms facilitate real-time financial tracking, improved accuracy, and enhanced decision-making capabilities.

Despite these advantages, adoption remains uneven, particularly among small and medium enterprises (SMEs). Factors such as technological awareness, perceived ease of use, and professional support influence user acceptance. This study investigates these factors within the context of clients associated with a Chartered Accountant firm.

## 2. Literature Review

Prior studies highlight that perceived usefulness and ease of use are critical determinants of digital accounting adoption. Research also emphasizes the role of GST in accelerating digital transformation. Cloud-based systems improve accessibility and operational efficiency, while challenges such as data security concerns and lack of technical knowledge persist.

Existing literature consistently demonstrates that professional support from accountants significantly enhances adoption and user confidence. However, resistance to change and cost considerations remain key barriers.

### **3. Research Methodology**

#### **3.1 Research Design**

The study adopts a descriptive and analytical research design.

#### **3.2 Sample**

A purposive sampling method was used to select 120 respondents from a population of 400 clients.

#### **3.3 Data Collection**

Primary data were collected using structured questionnaires.

#### **3.4 Analytical Tools**

- Percentage Analysis
- One-sample t-test
- Multiple Regression Analysis

### **4. Results and Discussion**

#### **4.1 Awareness and Adoption**

The results indicate that more than half of the respondents demonstrate awareness and adoption of digital accounting systems. However, a considerable proportion remains neutral, indicating partial adoption.

#### **4.2 Satisfaction Levels**

Respondents generally report moderate to high satisfaction with both digital accounting and GST filing systems. Perceived benefits include time savings, reduced errors, and improved efficiency.

#### **4.3 Regression Analysis**

Regression results indicate that cost, data security, and professional support significantly influence adoption. Other variables such as ease of use and time-saving benefits, although positively related, are not statistically significant.

### **5. Conceptual Model**

The study proposes a conceptual model where:

#### **Independent Variables:**

- Ease of Use
- Perceived Usefulness
- Cost
- Data Security
- Professional Support
- Internet Availability

**Dependent Variables:**

- Adoption of Digital Accounting Systems
- User Satisfaction

**Moderating Factors:**

- Digital Literacy
- Experience

**6. Conclusion**

The findings suggest that digital accounting and GST filing systems are increasingly accepted among business users. While awareness and satisfaction levels are relatively high, full adoption is hindered by cost concerns, security perceptions, and lack of technical knowledge.

The study highlights the importance of professional support and user training in enhancing adoption. Policymakers and service providers should focus on improving system usability, affordability, and security features.

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