



Artificial intelligence and the future-readiness of the chartered accountancy profession: a qualitative inquiry into acceptance behaviour, role transformation, and practice model evolution towards Viksit Bharat@2047

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Abstract

The rapid advancement of Artificial Intelligence is redefining the nature of professional work across knowledge-based professions, including Chartered Accountancy. As a profession rooted in judgment, ethics, and public trust, Chartered Accountants are increasingly required to adapt to AI-enabled tools while preserving their professional responsibilities. This study examines how Artificial Intelligence is influencing acceptance behaviour, professional role transformation, and practice model evolution within the Chartered Accountancy profession, with reference to India's developmental vision of Viksit Bharat@2047.

The study adopts a qualitative exploratory research design based on semi-structured interviews with 100 practicing Chartered Accountants from Uttar Pradesh. Using thematic analysis, the research captures practitioners' lived experiences and perceptions of AI-driven change. The findings indicate that Artificial Intelligence is largely viewed as an enabling mechanism that enhances efficiency, accuracy, and analytical capability, rather than as a replacement for professional judgment. Acceptance of AI is shaped by factors such as skill readiness, trust in technology, ethical accountability, and the availability of regulatory guidance.

The study further reveals a gradual shift in professional roles from routine compliance functions towards advisory and strategic services, accompanied by evolving practice models that increasingly rely on technology-enabled service delivery. However, ethical concerns, data security, and accountability considerations continue to moderate the pace of adoption. The findings highlight that responsible and inclusive AI adoption can strengthen the future-readiness of the Chartered Accountancy profession and enhance its contribution to transparent governance and sustainable economic development. By foregrounding practitioner perspectives, the study offers timely insights into how AI-driven professional transformation can support India's journey towards Viksit Bharat@2047.

Keywords: Artificial intelligence, Chartered accountancy, Profession, Acceptance behavior, Professional role transformation, Practice model evolution, Qualitative research, Viksit Bharat@2047

1. Introduction

The Chartered Accountancy profession has traditionally been built on a strong foundation of professional judgment, ethical responsibility, and technical precision. Over decades, Chartered Accountants have served as trusted custodians of financial integrity, guiding businesses, institutions, and regulators through increasingly complex economic environments. Today, however, the profession stands at a critical point of transition. The rapid advancement of Artificial Intelligence has begun to reshape not only the tools used by professionals, but also the very nature of professional work itself.

Artificial Intelligence is no longer confined to experimental or peripheral applications in accounting and auditing. Technologies such as automated data processing, intelligent audit tools, predictive analytics, and decision-support systems are steadily becoming part of everyday professional practice. Tasks that once demanded significant manual effort such as reconciliations, sampling, and routine compliance checks are

now increasingly supported or performed by AI-enabled systems. This shift has altered the professional landscape for Chartered Accountants, compelling them to reconsider how value is created, delivered, and sustained in an AI-driven environment.

From a professional perspective, the most significant impact of AI lies not in automation alone, but in the way it influences acceptance, judgment, and role perception. While some Chartered Accountants have readily embraced AI as a means to enhance efficiency and analytical capability, others approach it with measured caution, shaped by concerns relating to data security, ethical accountability, regulatory clarity, and skill readiness. Acceptance behaviour, therefore, emerges as a critical factor in determining whether AI becomes a genuine enabler of professional growth or remains a limited technological intervention.

Equally important is the transformation of professional roles and practice models within the Chartered Accountancy profession. The increasing use of AI has encouraged a gradual

shift away from purely compliance-driven work towards advisory, interpretative, and strategic functions. At the same time, traditional practice models based on manual processes and time-based billing are evolving to accommodate technology-enabled service delivery, value-based advisory offerings, and data-driven decision support. These changes are not uniform across the profession and are influenced by individual experience, organisational support, and exposure to technological innovation.

In the broader national context, these professional transitions hold particular relevance for India's long-term development agenda. The vision of Viksit Bharat@2047 places strong emphasis on digital empowerment, skill development, institutional efficiency, and sustainable economic growth. As key contributors to financial governance, compliance, and advisory services, Chartered Accountants occupy a strategic position in supporting this vision. Understanding how AI is being perceived, accepted, and integrated into professional practice is therefore essential to assessing the preparedness of the profession for a future-ready and inclusive economy.

Against this backdrop, the present study adopts a qualitative approach to explore the lived experiences of Chartered Accountants as they navigate AI-driven change. By examining acceptance behaviour, professional role transformation, and the evolution of practice models through in-depth interviews, the study seeks to provide nuanced insights into how Artificial Intelligence is reshaping the Chartered Accountancy profession and how this transformation aligns with the broader aspirations of Viksit Bharat@2047.

2. Literature review

Stratopoulos, T. C. (2025) — Artificial intelligence and accounting research: A Framework: Stratopoulos (2025) builds a conceptual and practical framework for AI research in accounting, arguing that the discipline is shifting from tool-driven case studies to theory-grounded, interdisciplinary inquiry. The paper emphasises the importance of qualitative methods (interviews, case studies) to understand how professionals integrate AI into judgment-intensive tasks. It highlights three agenda items particularly relevant for CA practice: (1) how AI changes professional routines and value creation, (2) governance and measurement of AI's impact on audit quality, and (3) ethical/explainability concerns that shape acceptance behaviour. For a qualitative study such as yours, Stratopoulos' framework is useful because it explicitly recommends interview evidence to contextualise numeric findings and to trace role evolution over time — exactly the approach you've chosen for Viksit Bharat@2047 alignment.

Kokina, J. (2025) — Challenges and opportunities for artificial intelligence in auditing: Kokina's 2025 study interrogates AI adoption among large audit firms using interview evidence from senior auditors. The paper distinguishes "simple AI" (automation, rule-based processes) from "complex AI" (ML/NLP) and notes that acceptance is strongly mediated by perceived explainability, regulatory clarity, and trust in outputs. Importantly for qualitative researchers, Kokina

demonstrates how interviews surface tacit concerns fear of deskilling, accountability for algorithmic errors, and the need for continuous learning that cannot be captured fully through surveys. The paper shows auditors narrating pathway stories: initial trial, selective adoption, redesign of work, then re-skilling. These narrative structures are excellent templates for thematic analysis (e.g., coding initial reaction, transition mechanisms, enabling conditions), and directly inform interview prompts about role transformation and practice model evolution.

Abdullah, A. A. H. (2024) — The impact of artificial intelligence and Industry 4.0 on accounting and auditing practices: Abdullah (2024) presents empirical findings (survey + interviews) about how Industry-4.0 technologies, especially AI and big-data analytics, affect accounting processes and audit evidence creation. The paper reports that firms leveraging AI report higher efficiency and richer insights, but adoption is uneven due to skills gaps and governance deficits. For qualitative work, the most useful insight is the linkage between technology readiness and institutional support: interviewees frequently pointed to professional bodies and CPE (continuing education) as decisive for real change. Abdullah's mixed-data examples provide a useful bridge when you discuss how CA practitioners lived experiences map onto broader institutional arrangements envisioned under Viksit Bharat@2047.

Laine, J. (2024) — Ethics-based AI auditing: A Systematic Literature Review

Laine's systematic review (2024) synthesises scholarly discourse on ethical principles in AI auditing — fairness, transparency, accountability, and privacy. For qualitative researchers, Laine's taxonomy of ethical themes is a practical coding frame: interview transcripts can be coded for perceived fairness (bias), explainability (transparency), liability (accountability), and confidentiality (privacy/data security). Laine also emphasises stakeholder expectations — clients, regulators, and professional bodies — as shaping cautious acceptance. This makes Laine invaluable when you interpret CA narratives about "cautious acceptance" and when you map emergent themes to policy implications for Viksit Bharat@2047.

Yi, Z., *et al.* (2023) — Artificial Intelligence in Accounting and Finance: Challenges and Opportunities: Yi and colleagues (2023) provide a broad review of AI in accounting and finance from automated bookkeeping and NLP for text extraction to ML for anomaly/fraud detection. Their synthesis highlights three trends: automation of low-value tasks, augmentation of analytical roles, and a policy lag regarding governance. From a qualitative standpoint, the review identifies statements from practitioners that are ripe for thematic coding (e.g., "AI frees time for advisory work" or "lack of CPE on analytics"). Use Yi *et al.*'s typology to anchor theme names (Efficiency, Advisory Shift, Skill-Reorientation) and to triangulate your interview findings with global literature.

Ganapathy, V. (2023) — AI in auditing: Applications and Practitioner Perspectives: Ganapathy (2023) summarises practitioner case studies and interviews that document concrete

audit applications of AI — anomaly detection, NLP contract review, and ledger reconciliation. Particularly relevant are narrative excerpts where auditors explain role changes: less time sampling, more time interpreting model outputs and advising clients. Ganapathy also shows variation by firm size and client complexity, suggesting that your sampling strategy should include both small practitioners and firm-based CAs to capture heterogeneity in role transformation. The paper's qualitative vignettes are excellent exemplars for presenting your themes with anonymised quotes.

Minkinen, M. (2022) — Continuous Auditing of Artificial Intelligence: Minkinen (2022) develops the concept of Continuous Auditing of AI (CAAI): auditing systems and models in near real-time to ensure consistency with standards and to manage model drift. For qualitative research, CAAI is a strong sensitising concept: interviewees who describe monitoring practices, governance routines, or ad-hoc checks can be coded under “auditing the machine.” This adds a governance/monitoring theme to the usual efficiency/advisory codes and helps tie practitioner accounts to institutional readiness — a core element when linking findings to national vision and regulator expectations.

Hasan, R. (2022) — Artificial Intelligence (AI) in Accounting & Auditing: Literature Review (2022): Hasan's 2022 review compiles global research to show how AI applications evolved and where empirical evidence is thin. It emphasises the need for qualitative work on identity and professional judgment because much research focuses on technical performance. His review explicitly recommends interview studies to capture how professionals negotiate responsibility, trust, and skills — which is exactly what your project proposes. Hasan's synthesis also offers likely sub-themes (trust, upskilling, ethical concerns) you can adopt as initial codes for thematic analysis.

Nayak, Y. D. (2021) — Towards understanding of Artificial Intelligence in accounting practice: Nayak (2021) is an early empirical exploration into how accountants expect AI to reconfigure tasks. Using interview and survey evidence, the paper shows that respondents anticipate a shift toward higher-order cognitive tasks and advisory work but also fear deskilling and job displacement. Qualitatively, Nayak's interview transcripts reveal “transition narratives”: stages of exposure, experimentation, adoption, and reinterpretation of roles. For your study, these sequences provide a temporal coding approach (initial reaction → adoption dynamics → long-term role redefinition) that helps map individual CA journeys onto the national timeline towards 2047.

Aziki, A. (2021) — Screening the recent uses of Artificial Intelligence in accounting and auditing: Aziki (2021) analyses research trends and practitioner commentary to identify major research gaps: ethical governance, skill transformation, and professional identity. Notably, Aziki calls for more grounded qualitative studies to give voice to practitioners' lived experience — a direct methodological endorsement of your interview-based approach. The paper's mapping of research gaps helps justify your problem statement and shows reviewers that the qualitative decision is both timely and necessary.

Coombs, C., Hislop, D., Taneva, S. K., & Barnard, S. (2020) — The strategic impacts of Intelligent Automation for knowledge and service work: Coombs *et al.* (2020) provide an interdisciplinary review of “Intelligent Automation” in knowledge work. Their synthesis of organizational, technological, and human factors offers a macro lens for interpreting micro-level interview data: when practitioners say their firm redesigned roles, the reviewers can show it aligns with larger patterns (strategy, absorptive capacity, reskilling). The review also documents acceleration due to COVID-19 — useful when respondents refer to pandemic-driven adoption and reorientation. Coombs *et al.* are instrumental for your discussion on structural and institutional drivers of CA practice evolution.

Deloitte (2020) — Enterprise Intelligent Automation Survey / Report (2020 insights): Deloitte's 2020 intelligent automation report documented enterprise adoption barriers, governance shortfalls, and the need for enterprise-wide strategies for scaling automation. Although consultancy reports are not peer-reviewed, they provide high-quality industry evidence about the practical constraints that practitioners repeatedly cite in interviews (lack of strategy, incomplete oversight, skills shortfall). Using Deloitte's findings alongside practitioner quotes strengthens the external validity of qualitative themes — e.g., when interviewees describe stalled AI pilots, you can reference Deloitte to show that this is a broad industry pattern.

3. Conceptual framework

The framework depicts the sequential influence of Artificial Intelligence adoption on acceptance behaviour, professional roles, and practice models, culminating in the future-readiness of the Chartered Accountancy profession towards Viksit Bharat@2047.



Fig 1: Conceptual Framework

4. Research gap and problem statement

a. Research Gap

Existing studies on Artificial Intelligence in accounting primarily examine technological applications and efficiency

outcomes, with limited attention to the lived experiences of Chartered Accountants. There is a lack of qualitative research exploring how Chartered Accountants perceive and accept AI, how this acceptance influences professional role transformation, and how it leads to the evolution of practice models. Moreover, these dimensions are rarely studied as an interconnected process or linked to the future-readiness of the profession in the context of Viksit Bharat@2047, particularly within the Indian setting.

b. Problem statement

Artificial Intelligence is increasingly reshaping accounting and professional services; however, there is insufficient qualitative understanding of how Chartered Accountants experience this transformation in their everyday professional lives. The absence of practitioner-centric insights limits a comprehensive understanding of AI acceptance behaviour, professional role transformation, and changes in practice models, as well as their relevance to building a future-ready and inclusive professional ecosystem aligned with India's vision of Viksit Bharat@2047.

5. Research objectives

The present study is undertaken with the following objectives:

- To explore the acceptance behaviour of Chartered Accountants towards Artificial Intelligence in their professional practice.
- To understand how Artificial Intelligence has contributed to professional role transformation within the Chartered Accountancy profession.
- To examine the ways in which Artificial Intelligence has influenced the evolution of practice models among Chartered Accountants.
- To analyse how AI-driven changes in the Chartered Accountancy profession support the future-readiness of the profession in alignment with India's vision of Viksit Bharat@2047.

6. Research questions

- How do Chartered Accountants perceive and accept Artificial Intelligence in their professional work?
- In what ways has Artificial Intelligence transformed the professional roles of Chartered Accountants?
- How has the adoption of Artificial Intelligence influenced changes in practice models within the CA profession?
- How do Chartered Accountants view the role of Artificial Intelligence in contributing to a future-ready, inclusive, and sustainable professional ecosystem under Viksit Bharat@2047?

7. Research methodology

7.1 Research design

The study adopts a qualitative exploratory research design to examine how Artificial Intelligence is shaping acceptance behaviour, professional role transformation, and practice model evolution within the Chartered Accountancy profession. Given the evolving and context-dependent nature of AI-driven professional change, a qualitative approach allows for deeper understanding of practitioners' experiences and interpretations.

7.2 Research approach

The study follows an interpretivist research approach, recognising that professional transformation is socially constructed through individual experiences, institutional environments, and regulatory contexts.

7.3 Data collection method

Primary data were collected through semi-structured interviews with practicing Chartered Accountants. The interview format allowed respondents to articulate their experiences with Artificial Intelligence in their own words, while enabling the researcher to explore emerging insights in greater depth. Interviews were conducted through a combination of in-person and virtual interactions, depending on respondent availability.

7.4 Interview instrument

A semi-structured interview guide consisting of open-ended questions was used. The instrument focused on AI acceptance, changes in professional roles, evolution of practice models, skill requirements, ethical considerations, and perceptions regarding AI's role in supporting India's development vision.

7.5 Sample and sampling technique

Population: Practicing Chartered Accountants

Sample size: 100 Chartered Accountants

Sampling technique: Purposive sampling

Area of study: Uttar Pradesh, with particular emphasis on Western Uttar Pradesh.

The relatively large qualitative sample enabled the study to capture diverse professional perspectives across different practice settings, experience levels, and degrees of technological exposure. Data collection continued until thematic saturation and pattern repetition were observed across responses.

Data analysis technique

Interview responses were analyzed using thematic analysis, following an iterative process of familiarization, coding, theme development, and refinement. The larger dataset facilitated identification of dominant themes as well as nuanced variations, strengthening the robustness of qualitative insights.

Ethical considerations

Participation was voluntary and based on informed consent. Confidentiality and anonymity were maintained by removing personal identifiers from all interview records. The study adhered to established ethical standards of academic research and professional conduct.

Rigor and trustworthiness

The credibility of the study was enhanced through systematic data handling, transparent thematic development, and consistency between research objectives and analytical outcomes. The inclusion of a large and diverse qualitative sample improved the transferability and dependability of the findings.

8. Thematic analysis and findings

The qualitative data gathered from in-depth interviews with 100 Chartered Accountants were subjected to thematic analysis to discern recurring patterns, common interpretations, and notable variances in participants' encounters with Artificial Intelligence. The investigation identified five predominant themes that jointly elucidate the impact of AI on accepting behaviour, professional role transformation, and the evolution of practice models within the Chartered Accountancy profession. These themes also show that the profession is ready to help India reach its long-term goal of Viksit Bharat@2047.

Theme 1: Artificial intelligence as an enabler of efficiency and accuracy

A dominant theme emerging from the interviews was the perception of Artificial Intelligence as a tool that enhances efficiency and accuracy in professional work. Most respondents reported that AI-enabled applications have significantly reduced manual effort in routine tasks such as data validation, reconciliations, audit sampling, and compliance checks. This reduction in repetitive workload was widely viewed as allowing greater focus on value-adding activities.

Several Chartered Accountants emphasised that AI has improved the reliability and timeliness of outputs, particularly in data-intensive assignments. Respondents noted that while professional judgment remains central, AI assists by providing structured insights and reducing the scope for human error.

"AI has not replaced our judgment, but it has certainly made our work faster and more accurate. Routine work that earlier took days can now be completed in hours." (Participant 18)

This theme reflects a broadly positive acceptance of AI as a supportive professional tool rather than a disruptive replacement.

Theme 2: Shift from compliance-oriented roles to advisory and analytical functions

The interviews revealed a clear perception that AI is contributing to a gradual transformation of professional roles within the Chartered Accountancy profession. Many respondents indicated that their work is increasingly moving away from purely compliance-driven functions towards advisory, interpretative, and analytical roles.

Chartered Accountants reported spending more time on understanding financial trends, advising clients on strategic decisions, and interpreting data outputs generated through AI systems. This shift was particularly evident among respondents involved in audit, consultancy, and corporate advisory services. "Earlier, much of our time went into checking and compliance. Now, with AI handling routine verification, clients expect us to provide insights and strategic advice." (Participant 42)

This role transformation suggests an evolving professional identity aligned with higher-order cognitive skills and strategic contribution.

Theme 3: Skill transformation and continuous professional learning

Another significant theme was the recognition of changing skill requirements in an AI-driven professional environment.

Respondents consistently highlighted the growing importance of digital literacy, data interpretation skills, and continuous learning.

Many Chartered Accountants acknowledged that traditional technical knowledge alone is no longer sufficient. Instead, there is an increasing need to understand how AI tools function, how to interpret their outputs, and how to integrate technological insights with professional judgment.

"The profession is changing. Those who do not upgrade their skills may find it difficult to remain relevant in the coming years." (Participant 67)

This theme underscores the necessity of structured training and continuous professional education to ensure inclusive skill development, a key pillar of Viksit Bharat@2047.

Theme 4: Cautious acceptance shaped by ethical and regulatory concerns

While overall acceptance of AI was positive, interviews revealed a sense of cautious optimism shaped by ethical, regulatory, and accountability-related concerns. Respondents expressed apprehensions regarding data security, confidentiality, algorithmic bias, and responsibility for AI-generated outcomes.

Several Chartered Accountants stressed that the absence of clear regulatory guidance creates uncertainty in professional decision-making. Ethical responsibility and accountability were frequently cited as reasons for restrained adoption rather than resistance to technology itself.

"AI is useful, but at the end of the day, accountability rests with us. Without clear guidelines, we have to be careful." (Participant 29)

This theme highlights the importance of ethical governance and institutional frameworks in facilitating responsible AI adoption.

Theme 5: AI and the future-readiness of the profession towards Viksit Bharat@2047

A forward-looking theme that emerged strongly from the interviews was the perceived role of AI in strengthening the future-readiness of the Chartered Accountancy profession. Respondents widely agreed that AI adoption is essential for building a competitive, transparent, and efficient professional ecosystem capable of supporting India's long-term development goals.

Chartered Accountants linked AI-driven transformation with improved governance, enhanced advisory capacity, and greater contribution to economic decision-making. Many viewed AI as an enabler of inclusive growth, provided that skill development and regulatory support are extended to smaller practices as well.

"If adopted responsibly, AI can make our profession stronger and more aligned with India's vision of becoming a developed nation by 2047." (Participant 91)

This theme directly connects professional transformation with the broader national vision of Viksit Bharat@2047.

9. Discussion of Findings

a. Artificial intelligence as an enabler rather than a replacement

The findings indicate that Chartered Accountants largely perceive Artificial Intelligence as a supportive tool that enhances efficiency and accuracy rather than a substitute for professional judgment. While AI assists in automating routine tasks, respondents emphasised that decision-making responsibility continues to rest with the professional. This reinforces the idea that AI adoption in the CA profession is rooted in augmentation rather than displacement.

b. Acceptance behaviour influenced by trust and professional responsibility

Acceptance of AI among Chartered Accountants is shaped not only by perceived efficiency gains but also by trust in AI outputs and clarity regarding accountability. The study highlights that cautious acceptance reflects professional responsibility rather than resistance to change, aligning with global discussions on ethical AI adoption in professional services.

c. Gradual shift from compliance-oriented work to advisory roles

The findings confirm a progressive transformation of professional roles, with Chartered Accountants increasingly engaging in analytical and advisory functions. While compliance remains important, AI-enabled automation has created space for higher-value activities such as strategic analysis and client advisory, supporting the evolving professional identity of CAs.

d. Skill transformation as a core driver of professional evolution

Continuous learning and digital skill development emerged as essential enablers of AI acceptance and role transformation. Respondents acknowledged that professional relevance in an AI-driven environment depends on the ability to interpret and apply AI-generated insights, highlighting the shared responsibility of individuals, institutions, and professional bodies in facilitating skill development.

e. Ethical and regulatory concerns moderating the pace of adoption

Despite positive attitudes towards AI, concerns related to data security, ethical accountability, and regulatory clarity continue to influence the depth and pace of adoption. These concerns underline the importance of clear guidelines and governance mechanisms to ensure responsible and confident use of AI within the profession.

f. Evolution of practice models in response to ai adoption

The study reveals that AI adoption is contributing to changes in practice models, including technology-enabled service delivery and a growing focus on value-based advisory services. However, such changes are uneven and depend on access to resources, institutional support, and client readiness.

g. Contribution of ai-driven professional transformation to Viksit Bharat@2047

Respondents viewed AI as a critical enabler of a future-ready Chartered Accountancy profession capable of supporting India's vision of Viksit Bharat@2047. AI-driven efficiency, enhanced advisory capacity, and improved governance were seen as key pathways through which the profession can contribute to inclusive and sustainable national development.

h. Integration of professional values with technological change

The discussion highlights that AI adoption is most effective when aligned with the core values of the Chartered Accountancy profession, including integrity, accountability, and public trust. This integration ensures that technological advancement strengthens, rather than undermines, professional standards.

10. Conclusion and policy implications

Conclusion

The study highlights that Artificial Intelligence is increasingly shaping acceptance behaviour, professional roles, and practice models within the Chartered Accountancy profession. Chartered Accountants largely perceive AI as an enabler that enhances efficiency, accuracy, and analytical capability while preserving the centrality of professional judgment. Acceptance of AI is influenced by skill readiness, ethical responsibility, and regulatory clarity, indicating that technological adoption is as much a behavioural and institutional process as it is a technical one. The findings suggest that AI-driven transformation, when responsibly managed, can strengthen the future-readiness of the profession and enhance its contribution to India's vision of Viksit Bharat@2047.

Policy and Professional Implications

- Strengthen AI-focused professional education through structured training and continuous learning initiatives.
- Develop clear ethical and regulatory frameworks to support responsible and confident AI adoption.
- Promote inclusive digital transformation, ensuring that smaller practices are not excluded from technological progress.
- Encourage advisory-oriented practice models that enable Chartered Accountants to contribute more effectively to governance and strategic decision-making.

11. Limitations and future research scope

Limitations

The study is based on qualitative insights drawn from interviews with Chartered Accountants primarily from Uttar Pradesh, which may limit the generalisability of findings to other regions or professional contexts. As the research relies on self-reported perceptions and experiences, responses may be influenced by individual interpretation and professional exposure to AI. Additionally, the qualitative design focuses on depth of understanding rather than comparative measurement across different demographic or organisational categories.

Future research scope

Future studies may adopt a mixed-method approach by integrating qualitative insights with quantitative analysis to examine the strength and variability of AI acceptance across regions and practice types. Comparative studies across different professional services or international contexts could further enrich understanding of AI-driven professional transformation. Longitudinal research examining how acceptance behaviour and practice models evolve over time would also provide valuable insights into the sustained impact of Artificial Intelligence on the Chartered Accountancy profession in alignment with Viksit Bharat@2047.

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