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DETERMINANTS OF BLOCKCHAIN TECHNOLOGY ADOPTION AND ITS IMPLICATIONS FOR AUDITOR CAREER SUSTAINABILITY

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Abstract

Research objective: to analyze the influence of supporting and inhibiting factors on the adoption of blockchain technology, and its implications for the sustainability of auditor careers. Method: This quantitative design was conducted with 375 respondents as a sample. The analysis tool used least square multiple linear regression. Results: Both supporting and inhibiting factors have a positive and significant impact on the adoption of blockchain technology. However, blockchain technology adoption does not have a statistically significant effect on auditor career sustainability ($\beta = -0.026$; $p = 0.101$).

Keywords: Blockchain; Career Sustainability; Inhibiting Factors; Supporting Factors

INTRODUCTION

In today's highly competitive business environment, adherence to governance principles that emphasize transparency and accountability in financial management is essential. To achieve these objectives, companies should engage professional auditors to provide independent assurance on financial information. High-quality audit services can strengthen stakeholder confidence (Mindrawati, 2024). Recent research indicates that digital transformation and blockchain technology are increasingly relevant to accounting and auditing practices, highlighting the importance of understanding the factors that influence technology adoption among accounting and auditing professionals (Alkhwaldi et al., 2024; Georgiou et al., 2024).

Blockchain technology has attracted increasing attention in accounting and auditing because of its potential to improve transaction traceability, transparency, and the reliability of financial information. Recent literature reviews have examined its potential applications, benefits, and challenges in accounting and auditing practices (Bellucci et al., 2022; Georgiou et al., 2024). However, blockchain adoption also presents challenges related to implementation, integration with existing accounting systems, and changes in auditors' professional roles and

responsibilities (Lombardi et al., 2021; Georgiou et al., 2024). Although blockchain can automate certain audit procedures, its implications for the auditing profession should not be interpreted as evidence that auditors will be entirely replaced by technology. Instead, blockchain adoption raises important questions about auditors' readiness to adapt to technological developments and maintain their professional competencies.

In this regard, examining the determinants of blockchain technology adoption remains important for understanding how auditors respond to emerging technologies. Recent studies have identified several factors that may encourage or constrain adoption. Juma'h and Li (2023) found that auditors' knowledge of blockchain was positively associated with their intention to use the technology, while perceptions regarding the adequacy of accounting standards could act as a barrier. Similarly, Alkhwaldi et al. (2024) identified performance expectancy, social influence, blockchain transparency, and efficiency as significant factors influencing blockchain usage intentions among accounting and auditing professionals. However, organizational adoption also faces challenges, including implementation costs, limited knowledge, and difficulties integrating blockchain with existing accounting systems (Akter et al., 2024). These findings indicate that the determinants of blockchain adoption may vary according to professional and organizational contexts, warranting further empirical investigation among public accountants in Indonesia.

Previous studies have examined blockchain technology adoption in accounting and auditing, but their findings indicate that the determinants of adoption vary across research contexts. Juma'h and Li (2023) found that auditors' knowledge of blockchain positively influenced their intention to use the technology, whereas perceived adequacy of accounting standards had a negative effect. Alkhwaldi et al. (2024) identified performance expectancy, social influence, transparency, and efficiency as significant determinants of blockchain usage intentions. However, further investigation is needed to understand how supporting and inhibiting factors jointly influence blockchain adoption and how such adoption relates to auditor career sustainability in Indonesia. Therefore, this study examines the influence of supporting and inhibiting factors on blockchain technology adoption and the effect of adoption on auditor career sustainability among public accountants in Indonesia. Theoretically, this study contributes to the technology adoption literature by examining supporting and inhibiting factors simultaneously and investigating their relationship with auditor career sustainability. Practically, the findings are expected to help public accounting firms and policymakers develop appropriate training programs, address adoption barriers, and prepare auditors for technological changes. Accordingly, this study addresses three research questions: (1) Do supporting factors positively influence blockchain technology adoption? (2) Do inhibiting factors negatively influence blockchain technology adoption? (3) Does blockchain technology adoption negatively influence auditor career sustainability?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Influence of Supporting Factors on the Adoption of Blockchain Technology

Previous studies have examined the role of supporting factors in blockchain technology adoption. Mindrawati (2024) and Mindrawati et al. (2024) found that supporting factors positively influenced blockchain technology adoption among auditors in Indonesia. These findings are consistent with Gero and Suardikha (2020), who examined auditors' intentions to use blockchain in public accounting firms. More recent evidence from Abu Afifa and Van (2023) and Alkhwaldi et al. (2024) also supports the relevance of technology acceptance factors

in explaining blockchain adoption in accounting and auditing. However, Alkhwaldi et al. (2024) found that the significance of individual factors varied, indicating that not all technology acceptance factors consistently influence adoption intentions. Building on these findings, the present study further examines the influence of supporting factors on blockchain technology adoption among public accountants in Indonesia. Accordingly, the following hypothesis is proposed:

H1 = supporting factors have a positive influence on the adoption of blockchain technology .

The Influence of Inhibiting Factors on the Adoption of Blockchain Technology

The Status Quo Bias Theory (SQBT) explains individuals' and organizations' resistance to changing established practices, particularly when adopting new technologies. In the context of blockchain adoption, resistance may arise from uncertainty, limited knowledge, implementation costs, and concerns about integrating new technology into existing systems. Recent studies have provided empirical evidence supporting the role of these barriers. Juma'h and Li (2023) found that professional skepticism and perceived adequacy of accounting standards could constrain auditors' intentions to use blockchain technology. Similarly, Akter et al. (2024), in their study of blockchain adoption in accounting, identified insufficient knowledge, technological complexity, and implementation costs as important challenges. Perera and Abeygunasekera (2022) also identified limited digital skills, infrastructure constraints, and resistance to change as barriers to blockchain adoption in accounting and auditing. These findings generally support the argument that inhibiting factors can reduce the intention to adopt blockchain technology. However, the influence of such factors may vary depending on the professional and organizational context. Therefore, further empirical examination is needed to determine whether inhibiting factors negatively influence blockchain adoption among public accountants in Indonesia. Based on SQBT and the findings of previous studies, the following hypothesis is proposed:

H2 = inhibiting factors have a negative influence on the adoption of blockchain technology .

The Impact of Blockchain Technology Adoption on Auditors' Career Sustainability

Contingency theory provides a theoretical basis for understanding how the effects of technology adoption on organizational outcomes may depend on the characteristics of the organization and its operating environment. In auditing, blockchain technology may improve transaction traceability, automate certain audit procedures, and change the nature of auditors' work. Abdennadher et al. (2021) found that blockchain has the potential to transform accounting and assurance processes by automating transaction recording and providing automated audit evidence. These developments suggest that blockchain adoption may reduce the need for some traditional audit tasks and create challenges for auditors whose competencies do not evolve with technological change. This perspective supports the hypothesis that blockchain adoption may negatively affect auditor career sustainability. However, other studies present a different perspective. Desplebin et al. (2021) explained that blockchain may transform auditors' work, skills, and education requirements rather than simply eliminate the profession. Similarly, Georgiou et al. (2024) concluded that blockchain can support auditors' professional roles by automating certain procedures while retaining the need for independent professional judgment

and human involvement. These contrasting perspectives indicate that the effect of blockchain adoption on auditor career sustainability remains an empirical question. Therefore, this study examines whether blockchain technology adoption negatively influences auditor career sustainability among public accountants in Indonesia. Based on the arguments above, the following hypothesis is proposed:

H3: adoption of blockchain technology negatively impact career continuity auditors .

RESEARCH METHODOLOGY

Research Design

The research design is determined by a quantitative causality approach which is intended to carry out testing and analysis. on various direct influences between variables , as stated in the research objectives. This is then formulated into the following conceptual framework:

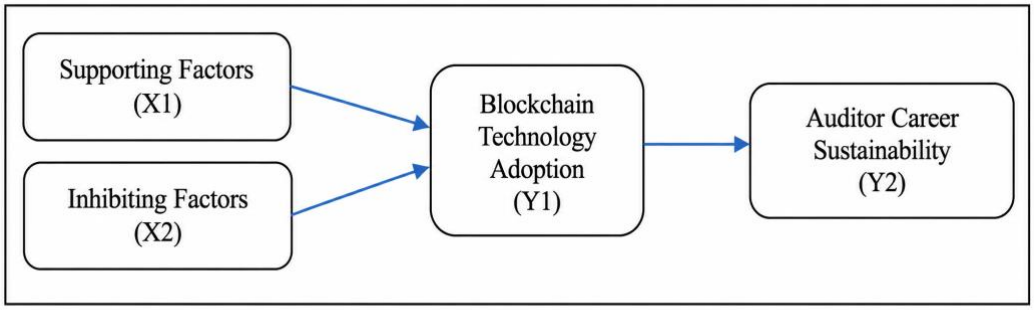


Figure 1. Conceptual Framework

Population and Sample

Table 1. Sample Selection Criteria

No.	Sample selection criteria	Description
1	Target population	Public accountants in Indonesia
2	Population size	6,034 public accountants
3	Minimum age	25 years
4	Minimum work experience	2 years
5	Questionnaire completeness	Respondents must provide complete responses
6	Sampling technique	Purposive sampling
7	Sample size	375 respondents
8	Margin of error	5%

Source: IAPI (2020); authors' research design.

Respondents were selected based on their eligibility according to the specified age and work experience criteria and the completeness of their questionnaire responses. Only respondents meeting these criteria were included in the analysis. The final sample consisted of 375 respondents

Operationalization of Variables

Supporting factors are measured by the existence of performance expectations and efforts, attitudes and intentions (Mindrawati, 2024; Mindrawati et al., 2024; Gero and Suardikha , 2020; Daluwathumullagamage & Sims , 2020). Furthermore, inhibiting factors are expressed by

social effects, influencing conditions, self-confidence, and anxiety (Mindrawati, 2024; Mindrawati et al., 2024; Gero and Suardikha , 2020). The blockchain technology adoption variable is expressed by indicators of value creation, governance, market mechanisms, and stakeholders (Mindrawati , 2024; Mindrawati et al., 2024; Daluwathumullagamage & Sims , 2020) . Related to career sustainability variables auditor , measured by indicators of opportunities and threats (Mindrawati, 2024; Mindrawati et al., 2024; Faccia et al ., 2019). Furthermore, to obtain primary data, these indicators were stated in a questionnaire with a 5 (five) Likert scale, namely Strongly Agree (SS) to Strongly Disagree (STS).

Analysis Tools

The analysis tool used was multiple linear regression with least squares, which first involved various tests: a sample adequacy test using the Kaiser Meyer Olklin (KMO) method, a component matrix validity test, a correlation test between variables using the Bartlett's test of sphericity method, and a reliability test using Cronbach's alpha (Ghozali, 2016).

RESULTS AND ANALYSIS

Respondent Identity Data Description

The following is a breakdown of the total respondents across Indonesia. Table 1 shows that the respondents were predominantly female (220 respondents, or 58.7%), with a range of 36-45 years (41.3%). The majority of the 375 respondents had a working experience of 6-15 years (62.1%), and 53.6% had a bachelor's degree .

Table 1
Respondent Identity

Gender		Age (Years)				Total
		25-35	36-45	46-55	>55	
Man	Count	10	33	76	36	155
	%	6.5%	21.3%	49.0%	23.2%	100.0%
	Total	2.7%	8.8%	20.3%	9.6%	41.3%
Woman	Count	19	122	60	19	220
	%	8.6%	55.5%	27.3%	8.6%	100.0%
	Total	5.1%	32.5%	16.0%	5.1%	58.7%
Total	Count	29	155	136	55	375
	%	7.7%	41.3%	36.3%	14.7%	100.0%
Length of working		Level of education				Total
		S1	S2	S3	Other	
2-5 Years	Count	48	14	0	6	68
	%	70.6%	20.6%	0.0%	8.8%	100.0%
	Total	12.8%	3.7%	0.0%	1.6%	18.1%
6-15 Years	Count	115	101	4	13	233
	%	49.4%	43.3%	1.7%	5.6%	100.0%
	Total	30.7%	26.9%	1.1%	3.5%	62.1%
16-25 Years	Count	31	26	3	3	63
	%	49.2%	41.3%	4.8%	4.8%	100.0%
	Total	8.3%	6.9%	0.8%	0.8%	16.8%
>25 Years	Count	7	3	1	0	11
	%	63.6%	27.3%	9.1%	0.0%	100.0%
	Total	1.9%	0.8%	0.3%	0.0%	2.9%
Total	Count	201	144	8	22	375
	Total	53.6%	38.4%	2.1%	5.9%	100.0%

Source: processed primary data (2025).

Descriptive Analysis of Respondents' Responses

The respondents' responses show a scale of the level of opinion on all the variables studied, as shown in the following table:

Table 2
Respondent Response Identity

Variables	Indicator	Min	Max	Mode	Mean
Supporting factors (X1)	Performance expectations (X1.1)	2	5	4	4
	Effort Expectation (X1.2)	2	5	4	4
	Attitude (X1.3)	2	5	4	4
	Intention (X1.4)	2	5	4	4
Inhibiting factor (X2)	Social effects (X2.1)	2	4	4	4
	Conditions that influence (X2.2)	2	5	4	4
	Self-confidence (X2.3)	2	5	4	4
	Anxiety (X2.4)	2	5	4	4
A adoption of blockchain technology (Y1)	Value creation (Y1.1)	2	5	4	4
	Governance (Y1.2)	2	5	4	4
	Market mechanisms (Y1.3)	2	4	3	3
	Stakeholder s (Y1.4)	2	4	3	3
career sustainability (Y2)	Opportunity (Y2.1)	1	4	3	3
	Threats (Y2.2)	2	5	5	5

Source: processed primary data (2025).

Based on Table 2, it appears that the average respondent agreed (score 4) that the four indicators as a whole are considered in determining attitudes regarding the supporting factor variable. Furthermore, respondents also expressed an average agreement for all indicators in the inhibiting factor variable. In contrast, the blockchain technology adoption variable , specifically the market mechanism and stakeholder indicators , received an average neutral response (score 3). Regarding the auditor career sustainability variable , the average opportunity indicator was neutral, while the average respondent strongly agreed that the threat indicator threatens their career.

Instrument Test

At this instrument testing stage, tests were carried out to test the relationship between variables, test sample adequacy, test validity and reliability, each of which is stated in the following table:

Table 3
Instrument Test

Variables	Indicator	Bartlett's Test Of Sphericity	KMO	Cronbach Alpha	Component Matrix
Supporting factors (X1)	X1.1	0.000	0.642	0.845	0.607
	X1.2				0.623
	X1.3				0.687
	X1.4				0.627
Inhibiting factor (X2)	X2.1	0.001	0.724	0.786	0.657
	X2.2				0.723
	X2.3				0.668
	X2.4				0.736
A adoption of blockchain technology (Y1)	Y1.1	0.000	0.658	0.837	0.771
	Y1.2				0.692
	Y1.3				0.734

Variables	Indicator	Bartlett's Test Of Sphericity	KMO	Cronbach Alpha	Component Matrix
career sustainability (Y2)	Y1.3 Y2.1 Y2.2	0.000	0.722	0.841	0.658 0.744 0.783

Source: processed primary data (2025).

Based on Table 3, it appears that the correlation of each variable has a significance of <0.05, thus all of these variables are relevant for further testing. Furthermore, the sample is also declared sufficient, because it has a KMO coefficient >0.50 and all data are reliable (Cronbach's alpha >0.70), while the indicators are also valid (component t matrix >0.40).

Model Testing and Hypothesis Testing

The results of data processing are then summarized for model testing and hypothesis testing as shown in the following table:

Table 4
Model Test and Hypothesis Test

Test	Variables	Model Testing			Hypothesis Testing			
		F	Sig.	R Square	β	t	Sig	Results
H1	X1 →Y1	8,675	0.000	0.476	0.573	4,743	0.000	Accepted
H2	X2 →Y1				0.349	2,341	0.000	Rejected
H3	Y1 →Y2	3,581	0.000	0.298	-0.026	-1.201	0.101	Rejected
Model Equation		Y1 = β1X1 + β2X2 = 0.573X1 + 0.349X2 Y2 = β3Y1 = 0.298Y1						

Source: processed primary data (2025).

Based on Table 4, the model equation shows that supporting factors contribute positively and dominate (0.573) in their relationship with auditor behavior in adopting blockchain technology. On the other hand, inhibiting factors on blockchain technology adoption are rejected, because in reality in this test, they actually have a positive and significant influence (0.349). It appears that blockchain technology adoption does not contribute to the sustainability of auditor careers (-0.026). Furthermore, the model test also proved that supporting and inhibiting factors are able to explain the adoption of blockchain technology significantly (F = 8.675; p = 0.000), with a fairly strong ability (47.6%). Blockchain technology adoption also appears significant in explaining the sustainability of auditor careers (F = 3.581; p = 0.000) and amounting to 29.8%.

Hypothesis testing shows that supporting factors have a positive and significant effect on auditors' intention to adopt blockchain technology (t = 4.743; p = 0.000), meaning the hypothesis is accepted. Similarly, inhibiting factors also have a positive and significant impact on blockchain technology adoption (t = 2.341; p = 0.000), thus the hypothesis stating a negative correlation is rejected. Empirical facts prove that adopting blockchain technology does not impact the sustainability of auditors' careers which are threatened (t = -1.201; p = 0.101), thus the hypothesis is rejected.

Discussion

The Influence of Supporting Factors on the Adoption of Blockchain Technology

The results demonstrate that supporting factors have a positive and statistically significant influence on auditors' adoption of blockchain technology ($\beta = 0.573$; $t = 4.743$; $p < 0.001$). This finding is consistent with the Unified Theory of Acceptance and Use of Technology (UTAUT), which explains that individuals' perceptions of technological benefits and the effort required to use technology can influence their adoption decisions. The finding also supports previous research by Mindrawati (2024), Gero and Suardikha (2020), and Chowdhury et al. (2023), which highlights the relevance of supporting factors in encouraging blockchain adoption.

From a descriptive perspective, the respondents' mean scores for the four supporting-factor indicators—performance expectancy, effort expectancy, attitude, and behavioral intention—were all 4 on the five-point Likert scale. This pattern indicates general agreement with the statements representing these indicators. Substantively, auditors may be more willing to adopt blockchain when they perceive that it can improve audit efficiency, facilitate access to reliable transaction records, support audit evidence verification, and contribute to more transparent audit processes. These interpretations provide a practical explanation of the positive statistical relationship; however, they should not be regarded as findings from a separate qualitative analysis because this study used a quantitative questionnaire.

In practical terms, public accounting firms should strengthen the factors that encourage blockchain adoption by providing structured training, opportunities for hands-on technology use, adequate digital infrastructure, and management support. Training should cover blockchain fundamentals, transaction verification, data integrity, cybersecurity, and the implications of blockchain for audit procedures. Firms may also introduce pilot projects to allow auditors to evaluate the technology's usefulness before implementing it more broadly. These measures can help auditors develop the competencies and confidence required to integrate blockchain into their professional work.

Although the present findings indicate a positive influence, firms should also consider the possibility that supporting factors may be weak or insufficient in other organizational contexts. If auditors demonstrate low adoption intentions, firms should assess their technology readiness, identify skills gaps, evaluate implementation costs, and address concerns about the reliability and integration of blockchain systems. Thus, the findings suggest that supporting factors are important for encouraging blockchain adoption, while effective implementation requires appropriate organizational preparation and continuous professional development.

The Influence of Inhibiting Factors on the Adoption of Blockchain Technology

The empirical findings indicate that inhibiting factors have a positive and statistically significant influence on blockchain technology adoption ($\beta = 0.349$; $t = 2.341$; $p < 0.001$). This result contradicts the prediction of Status Quo Bias Theory (SQBT), which suggests that individuals tend to resist changes to established practices. However, the positive relationship does not necessarily mean that barriers directly encourage adoption. Rather, it may indicate that auditors who recognize potential barriers also pay greater attention to blockchain technology and consider its adoption in response to emerging professional demands. This interpretation should be treated cautiously because the present study did not directly test auditors' motivations for adopting blockchain.

From a descriptive perspective, the mean scores for the four indicators of inhibiting factors—social influence, facilitating conditions, self-confidence, and anxiety—were all reported as 4 on the five-point Likert scale. These scores indicate general agreement with the questionnaire statements. However, the substantive meaning of this agreement depends on the wording and coding of the questionnaire items. If higher scores represent stronger perceived barriers, the positive regression coefficient suggests that respondents reporting greater barriers

also tended to report greater blockchain adoption. This unexpected result warrants further investigation rather than the conclusion that barriers necessarily promote adoption. The finding is consistent with the positive relationship reported by Gero and Suardikha (2020) and Mindrawati et al. (2024), although differences in measurement and research context should be considered when comparing the studies.

In practical terms, public accounting firms should identify the specific barriers experienced by auditors before implementing blockchain technology. Firms can provide targeted training to address knowledge gaps, offer hands-on practice to strengthen technological confidence, improve access to appropriate digital infrastructure, and communicate clearly about implementation costs, data security, and changes in audit procedures. Management should also provide technical assistance and opportunities for auditors to participate in pilot projects. These measures can help firms distinguish between barriers that discourage adoption and concerns that encourage auditors to evaluate the technology more carefully.

If future assessments show that inhibiting factors negatively affect adoption in a particular firm, management should prioritize the barriers with the greatest impact, such as insufficient skills, high implementation costs, or concerns about system reliability. Conversely, if auditors remain interested in adopting blockchain despite perceived barriers, firms should investigate the motivations underlying that interest while ensuring that risks are properly managed. These recommendations recognize the unexpected positive relationship found in this study without assuming that all barriers have the same effect on adoption.

Blockchain Technology Adoption on Career Sustainability Auditor

In this testing phase, it was proven that the adoption of blockchain technology did not impact the sustainability of auditors' careers. This finding is because blockchain technology itself lacks regulatory certainty. This weakness is a negative signal, making it susceptible to misuse for fraudulent activities, including those related to financial reports (Yeoh, 2017). Another factor is that using cutting-edge technology must be integrated across all aspects. Furthermore, it can guide policymakers in formulating further concepts, and the government must monitor their implementation (Ivanchenkova et al., 2023; Fahrianta et al., 2018). Blockchain technology also has consequences for cybersecurity, accounting, and the overall business environment in various ways, therefore it does not impact the sustainability of auditors' careers (Demirkan et al., 2020). Other findings also reveal that blockchain technology will not completely replace the role of auditors. For example, regarding auditors' skills in assessing accounting fairness, evaluating intangible assets, and depreciation (Han et al., 2023).

CONCLUSION

This study examined the influence of supporting and inhibiting factors on blockchain technology adoption and its implications for auditor career sustainability. The results of multiple linear regression show that supporting factors have a positive and significant influence on blockchain adoption ($\beta = 0.573$; $t = 4.743$; $p < 0.001$). This finding indicates that supporting factors play an important role in encouraging auditors to adopt blockchain technology.

In contrast, inhibiting factors also have a positive and significant influence on blockchain adoption ($\beta = 0.349$; $t = 2.341$; $p < 0.001$), contrary to the proposed hypothesis. This unexpected result suggests that perceived barriers do not necessarily prevent auditors from adopting blockchain technology. However, further research is needed to explain this relationship.

Finally, blockchain technology adoption does not have a statistically significant effect on auditor career sustainability ($\beta = -0.026$; $t = -1.201$; $p = 0.101$). Therefore, this study does

not provide sufficient statistical evidence that blockchain adoption affects the continuity of auditors' careers. This finding suggests that the adoption of blockchain does not automatically imply that auditors will lose their careers, although technological developments may change their roles and responsibilities.

Practically, public accounting firms should provide technology training, improve digital infrastructure, and support auditors in developing blockchain-related competencies. Future research should investigate the factors underlying the unexpected positive relationship between inhibiting factors and blockchain adoption and examine other variables that may explain auditor career sustainability.

Suggestion

Suggestions for practitioners in the business and industrial world include immediately preparing human resources responsive to the latest technology, for example by providing ongoing training. For policymakers, these findings provide a platform for immediately forming an investigative team to conduct a national survey on the readiness and challenges facing various aspects of blockchain technology. It is also recommended that future research establish more specific sampling criteria, for example by separating Big 4 and non-Big 4 accounting firms.

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