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ACCOUNTING WORKFORCE CHARACTERISTICS AND THEIR IMPLICATIONS FOR CLOUD ACCOUNTING ADOPTION IN GUJARAT

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ABSTRACT
The demographic composition of accounting professionals is a critical yet often-overlooked factor in the adoption of cloud accounting. This study examines the structural characteristics of accounting professionals in Gujarat, using primary data from 522 respondents and analysing variables including gender, age, geographic location, education, professional designation, experience, and organisational type. The results indicate that the workforce is predominantly male, young, professionally qualified, urban-based, and employed in the private sector. These structural characteristics create a generally favourable yet complex context for the diffusion of cloud-based accounting systems. The demographic profile established in this study provides a foundational framework for future research. It informs targeted policy interventions to accelerate cloud accounting adoption and support the digital transformation of the accounting profession in Gujarat.
KEYWORDS: *Accounting Professionals, Demographic Profile, Cloud Accounting, Gujarat, Digital Accounting*

1. INTRODUCTION
The digital transformation paradigm has fundamentally altered the accounting profession, primarily through the widespread integration of cloud-based accounting systems. Although extensive literature exists on behavioural and technological antecedents, demographic variables remain underexplored as primary determinants of technology diffusion. Attributes such as age, education, experience, and organisational context shape practitioners' exposure to digital tools and, consequently, their likelihood of adopting cloud-based accounting systems (Swadia, 2024). Gujarat, as one of India's most industrialised and economically advanced states, provides a significant context for this analysis. The state's strong ecosystem of Small and Medium Enterprises (SMEs) and its proactive "Digital Gujarat" initiatives make it an important setting for examining the relationship between professional demographics and technological adoption. Despite this, detailed knowledge of the composition of the accounting workforce in Gujarat is lacking in the literature. This study addresses this gap by providing a detailed demographic profile of accounting professionals in Gujarat, with the broader aim of establishing a contextual framework for interpreting trends in cloud accounting adoption. The central research question is: What is the demographic profile of accounting professionals in Gujarat, and how might this profile influence the adoption of cloud accounting?

2. REVIEW OF LITERATURE
Empirical studies consistently demonstrate that age and experience significantly influence technology adoption, with younger generations exhibiting greater adaptability to digital modalities (Venkatesh et al., 2012). Gender disparities have also been identified in technology-oriented roles, which can limit women's inclusion in advanced digital positions (Gefen & Straub, 1997). Extending this to accounting, recent studies suggest that younger accountants exhibit higher perceived ease of use and usefulness of cloud software. Additional research underscores the importance of professional education, indicating that formally certified accountants typically possess higher levels of digital competence and greater familiarity with current accounting systems (Sledgianowski et al., 2017). Furthermore, organisational context strongly moderates adoption patterns, as private organisations tend to accelerate the adoption of digital accounting systems in response to competitive pressures (Alshamaila et al., 2013). The Technology Acceptance Model (TAM) and its extensions provide a robust theoretical lens, positing that demographic factors indirectly influence adoption through core constructs like perceived usefulness and ease of use. Despite these insights, region-specific demographic profiling of Indian accounting professionals remains limited. This study seeks to address this gap by conducting an in-depth demographic analysis of accounting professionals in Gujarat. While global and national studies offer broad patterns, the unique socio-economic and industrial fabric of a state like Gujarat necessitates a focused investigation. This study attempts to address this gap by providing an in-depth demographic study of Gujarat in particular, thereby contextualising broader technology adoption theories within a specific regional and professional landscape.

3. OBJECTIVES OF THE STUDY
1. To critically review the demographic picture of accounting professionals who work in Gujarat.
2. To identify the salient structural attributes of the accounting workforce that have relevance to the adoption of cloud accounting.

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4. RESEARCH METHODOLOGY

Research Design: A cross-sectional, descriptive research design was employed to profile the population at a specific point in time. This design is appropriate for mapping the current demographic characteristics of the accounting workforce. Data Source and Collection: Primary data were collected using a structured online questionnaire administered via professional networks.

Sampling and Respondents: A purposive and snowball sampling technique was utilised to reach qualified accounting professionals working across Gujarat. The sample frame included members of professional bodies such as ICAI and ICSI, as well as professionals in corporate and practising roles. The final sample consisted of 522 accounting professionals.
Analysis Tools: Descriptive statistical analysis, including frequency counts and percentages, was conducted in SPSS to summarise the demographic data. This analysis provides the foundational profile for future inferential analysis linking demographics to cloud adoption variables.

5. DATA ANALYSIS

5.1 Gender Distribution

Gender	Frequency	Percentage (%)
Male	386	73.9
Female	136	26.1
Total	**522**	**100.0**

Table 1: Gender Distribution of Respondents

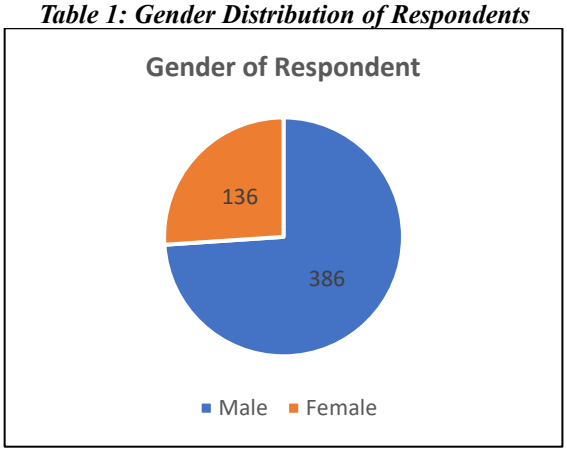


Figure 1: Gender Distribution of Accounting Professionals

Interpretation

The gender distribution of the accounting professionals that will be included in this study can be outlined in Table 1 and Figure 1. Out of the 522 who responded, 386 (73.9 %) were male, and 136 (26.1%) were female, showing that there was a strong gender imbalance among the sample. Almost three-quarters of the respondents are male professionals, which depicts their preponderance in the accounting profession in Gujarat.

Such gender distribution brings out an unequal representation of male and female professionals in the study population. The high representation of male respondents is a valuable demographic trait of the sample and provides contextual background in case of interpreting empirical findings on the use of clouds in accounting among accounting practitioners.

5.2 Geographic Distribution

City	Frequency	Percentage (%)
Ahmedabad	167	32.0
Surat	110	21.1
Vadodara	101	19.3
Rajkot	91	17.4
Other Cities	53	10.2
Total	**522**	**100.0**

Table 2: City-wise Distribution of Respondents

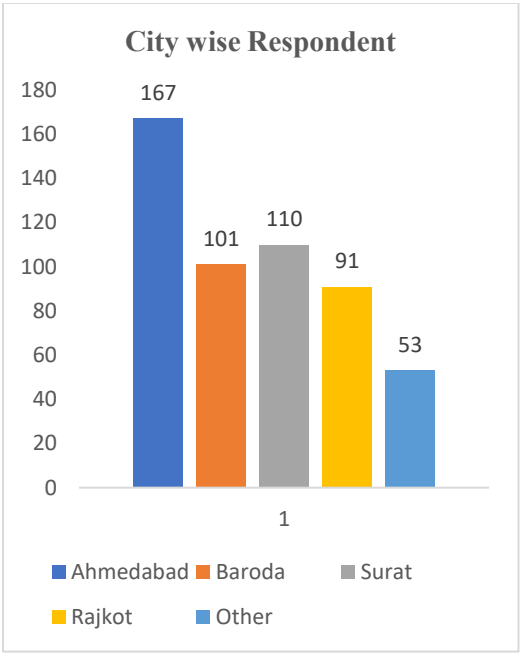


Figure 2: *Geographic Distribution of Respondents*

Interpretation

Table 2 and Figure 2 are the distributions of accounting professionals in the city of Gujarat. Out of the 522 people sampled, 167 (32.0%) are from Ahmedabad, and Surat has 110 respondents (21.1%), Vadodara has 101 respondents (19.3%), and Rajkot has 91 respondents (17.4%). The rest of the 53 respondents (10.24%) are a part of other cities in the state.

The results have shown that there is a very high concentration of accounting professionals in big cities. Almost 90% of the sample size is concentrated in four metropolitan cities, which is indicative of the urban-driven scope of the accounting practice in Gujarat and commercial and professional opportunities are concentrated in these locations.

5.3 Age Distribution

Age Group	Frequency	Percentage (%)
Below 25 Years	133	25.5
25–34 Years	234	44.8
35–44 Years	115	22.0
45–54 Years	32	6.1
55 Years & Above	8	1.5
Total	**522**	**100.0**

Table 3: Age Distribution of Respondents

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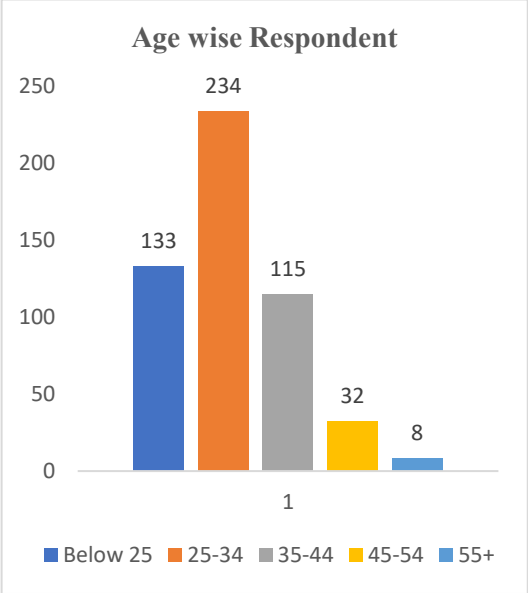


Figure 3: ***Age Distribution of Respondents***

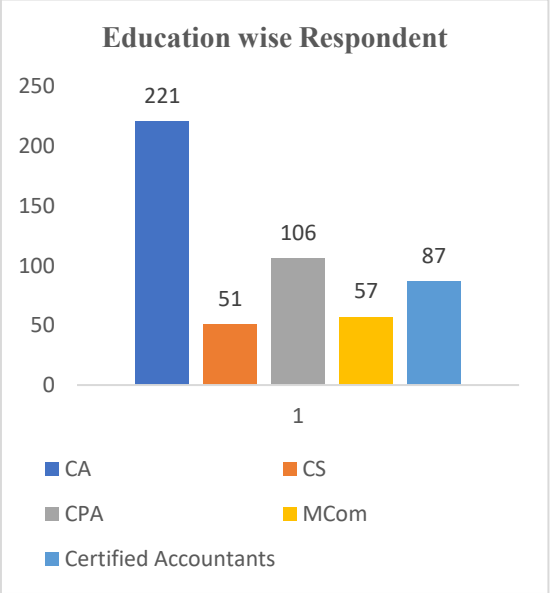


Figure 4: Educational Qualification of Respondents

Interpretation

Figure 3 and Table 3 indicate the age-related distribution of the respondents. The biggest sample includes professionals who are 25-34 years (234 respondents; 44.8%), then there those below 25 years (133 respondents; 25.5%). The above categories represent 70.3% of the entire sample. The age group of 35-44 years comprises 22.0%, and 45 years and above comprises 7.6%. The findings are that the accounting field in Gujarat is highly dominated by young professionals. The comparatively low percentage of the older age groups signifies that the sample is composed of a youthful workforce, which is a critical demographic trait.

5.4 Educational Qualification

Qualification	Frequency	Percentage (%)
Chartered Accountant (CA)	221	42.3
Certified Public Accountant (CPA)	106	20.3
Certified Accountant	87	16.7
M.Com	57	10.9
Company Secretary (CS)	51	9.8
Total	**522**	**100.0**

Table 4: Educational Qualifications of Respondents

Interpretation

Table 4 and Figure 4 are used to show the educational qualifications of the respondents. The biggest group (221 respondents; 42.3%) is Chartered Accountants, then Certified Public Accountants (106 respondents; 20.3%) and Certified Accountants (87 respondents; 16.7%). Academic education is M.Com (10.9%) and Company Secretary (9.8%). The results show that most of the interviewees have professional accounting qualifications. The sample is made up of more than 89% professionally certified accountants, which depicts a highly qualified accounting workforce in the study population.

5.5 Professional Designation

Designation	Frequency	Percentage (%)
Financial Manager	92	17.6
Management Accountant	74	14.2
General Accountant	72	13.8
Cost Accountant	55	10.5
Auditor	50	9.6
Accounting Consultant	53	10.2
Tax Accountant	45	8.6
Other	81	15.5
Total	**522**	**100.0**

Table 5: Designation-wise Distribution

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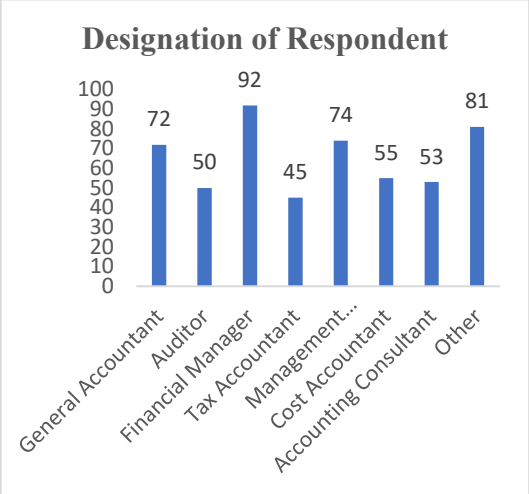


Figure 5: Designation-wise Distribution of Respondents

Interpretation

Table 5 and Figure 5 show the designation-based allocation of respondents. The largest segments are Financial Managers (17.6%), Management Accountants (14.2%), and General Accountants (13.8%). Cost Accountants, Auditors, Accounting Consultants, and Tax Accountants all have other roles, and 15.5% are under other accounting-related categories. The findings reveal that the sample size comprises professionals who are well distributed in accounting jobs. This diversity means that there is representation of both operational and managerial positions, and this builds a comprehensive picture of the demographic profile.

5.6 Professional Experience

Experience	Frequency	Percentage (%)
Less than 1 Year	126	24.1
1–3 Years	144	27.6
4–6 Years	109	20.9
7–10 Years	80	15.3
Above 10 Years	63	12.1
Total	**522**	**100.0**

Table 6: Experience Profile

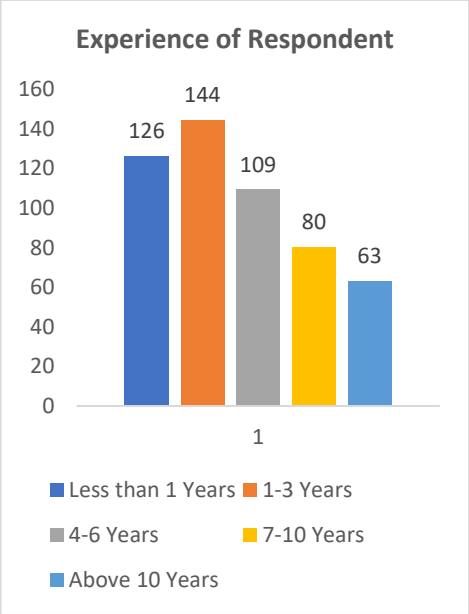


Figure 6: Experience-wise Distribution of Respondents

Interpretation

Table 6 and Figure 6 indicate the experience profile of the respondents. 144 professionals (27.6%) years of experience, and 126 respondents (24.1%) have less than one year. The sample is representative of professionals who have over 10 years of experience, which constitutes 12.1%. The results show that the accounting profession in Gujarat is dominated by early-career professionals. The experience of more than three years is less than half of the respondents (51.7%), which reflects the prevalence of quite newcomers in the profession.

5.7 Type of Organisation

Organisation Type	Frequency	Percentage (%)
Private Sector Company	245	46.9
Partnership Firm	102	19.5
Public Sector Company	72	13.8
LLP	63	12.1
One Person Company	22	4.2
HUF	18	3.4
Total	**522**	**100.0**

Table 7: Type of Organisation

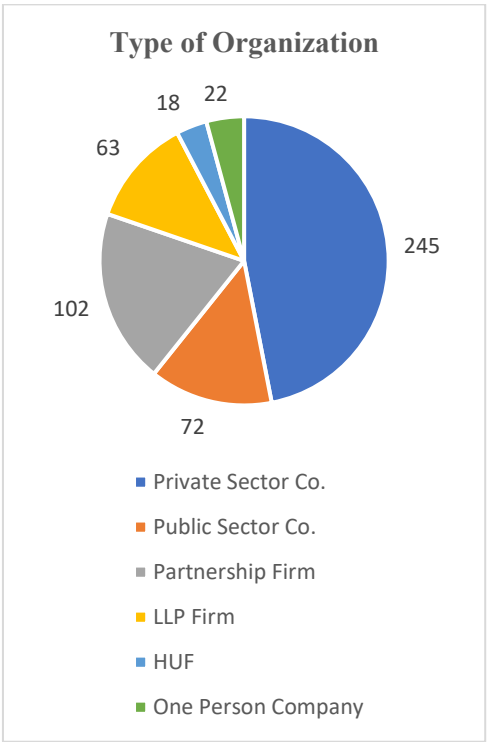


Figure 7: Type of Organisation of Respondents

Interpretation

The affiliation of the respondents to an organisation is presented in Table 7 and Figure 7. The respondents are 245 in the private sector (46.9%), 19.5% in the partnership firms, 13.8% in the public sector firms and 12.1% in the LLP firms. Smaller organisational forms, including One Person Companies and HUFs, make up 7.6% between them. The findings reveal that the top accounting employers in Gujarat are found to work in the private sector organisations. There are various forms of organisations, which show diversity in the professional practice settings in the accounting field.

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6. FINDINGS OF THE STUDY

Gujarat has a male-dominated and urbanised accounting profession. The employees are youthful and professionally trained and oriented towards early careers. The main employers consist of organisations of the private sector. The population composition is positive towards the use of cloud accounting, provided there are all-inclusive and regionally balanced efforts.

7. DISCUSSION

This study provides the first comprehensive demographic snapshot of accounting professionals in Gujarat, revealing a workforce characterised by youth, high levels of professional qualifications, urban concentration, and private-sector employment. These characteristics collectively create a specific context for the diffusion of cloud accounting. The dominance of young professionals aligns with the core tenets of the Unified Theory of Acceptance and Use of Technology (UTAUT), which holds that age is a key moderator of behavioural intention (Venkatesh et al., 2012). The high proportion of Chartered Accountants and CPAs indicates a workforce with the analytical foundation to appreciate the strategic benefits of cloud accounting, such as real-time data access and automation, thereby potentially heightening its perceived usefulness. However, the findings also highlight potential challenges. The strong urban-rural divide suggests that cloud accounting initiatives and training may need geographically tailored strategies to ensure equitable diffusion beyond metropolitan hubs. Furthermore, the significant gender disparity necessitates inclusive digital skilling programmes to ensure all professionals can participate in the digital transition. The prevalence of private-sector employment is a positive indicator, as these firms often have the agility and competitive pressure to adopt innovative technologies more quickly than the public sector. In summary, the demographic structure revealed in this study suggests that Gujarat's accounting profession possesses inherent strengths, with a young, qualified, and private-sector-oriented workforce that can be leveraged to accelerate cloud adoption. However, it also underscores the need for targeted interventions to address inclusivity and geographic reach.

8. CONCLUSION

This paper provides a comprehensive demographic profile of accounting practitioners in Gujarat. The results suggest that the workforce is well-positioned to adopt cloud accounting, primarily due to its youth, professional status, and concentration in urban areas. Nevertheless, the imbalance between genders and the unevenness across regions suggest the necessity of inclusive approaches to digital capacity-building. Theoretical and Practical Implications: Theoretically, this profile enriches technology adoption models by grounding them in the specific demographic realities of a developing Region's professional sector. Practically, the findings offer actionable insights. Professional bodies (e.g., ICAI) highlight the need for CPE (Continuing Professional Education). Programs on cloud tools tailored to both young and experienced members. For policymakers and software vendors, they indicate that marketing and support strategies should focus on urban private-sector firms while developing special outreach for smaller cities and female professionals.

Limitations and Future Research: This study is limited by its cross-sectional design and sampling method, which may not fully represent the entire population. The demographic profile is a precursor to understanding adoption; it does not establish causality. Future research should utilise this demographic framework to conduct quantitative studies testing the relationships between these variables (e.g., age, qualifications) and actual cloud accounting adoption behaviour, using regression analysis. Complementary qualitative studies could explore the nuanced reasons behind the demographic trends and adoption decisions. The demographic information developed through this research provides policymakers, professional associations, and educators with sound guidance on empowering the use of cloud accounting in the accounting profession.

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