Bridging Intention and Adoption: A Contextual Framework for AI Integration in Hong Kong's Undergraduate Accounting Education

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Abstract

This conceptual study develops a contextual framework for understanding artificial intelligence adoption in Hong Kong's undergraduate accounting education. Integrating the Unified Theory of Acceptance and Use of Technology with contextual readiness, the model emphasizes the moderating role of institutional infrastructure, faculty support, and ethical alignment. Synthesizing peer-reviewed literature from 2021 to 2025, the paper identifies performance expectancy, effort expectancy, social influence, and facilitating conditions as key predictors of behavioral intention and use behavior. The model offers theoretical refinement and practical guidance for stakeholders navigating AI integration across diverse educational environments.

Keywords: AI Adoption, UTAUT, Contextual Readiness, Accounting Education, Hong Kong Universities, Technology Acceptance

Introduction

The integration of artificial intelligence (AI) is reshaping higher education globally, evolving from rule-based systems in the 1950s to generative AI and adaptive learning platforms in the 2020s. As of 2024, over 86 percent of students and the majority of top universities worldwide use AI-powered systems, transforming not only instruction but also academic diagnostics, student counseling, and administrative functions (Rhea, 2024; Wang et al., 2025; Kazimova et al., 2025). In China, AI adoption has accelerated through national initiatives such as the AI Capacity-Building Action Plan for Good and for All. This policy shift has driven the establishment of university AI laboratories and the widespread use of automated grading and learning platforms (Zhang and Chen, 2025; Krishna, Zhang and Jiang, 2025). By 2022, over 70 percent of Chinese universities had adopted AI-integrated online learning systems. This rapid shift reflects China's strategic emphasis on AI for academic excellence and global competitiveness (Han et al., 2025).

In Hong Kong, a key financial center within the Greater Bay Area, AI adoption in accounting education presents both opportunities and structural challenges. As of the 2023 academic year, more than 12,700 students were enrolled in undergraduate programs, with accounting considered a priority field due to its alignment with financial sector demands (HKICPA, 2024). However, a 2024 industry survey reported that over 50 percent of accounting firms required AI familiarity for entry-level positions, yet only 35 percent of students had encountered AI-related coursework (Hong Kong Business, 2024). The resulting labor shortage, marked by 2,264 unfilled vacancies (HKICPA, 2023), underscores the urgent need to examine the psychological, pedagogical, and institutional factors that influence AI adoption among Hong Kong's accounting undergraduates.

Problem Statement

The rapid digitalisation of the accounting profession, especially through artificial intelligence, has outpaced curriculum reform in Hong Kong's undergraduate accounting programs. While the industry increasingly demands skills in AI-based financial analysis and robotic process automation, most students lack structured exposure and practical engagement with these tools (Hong Kong Business, 2024; Hao, Fang and Peng, 2024). A 58 percent surge in vacancy rates within the profession reflects this skills gap (HKICPA, 2024). Compounding the issue, many students hesitate to adopt AI due to concerns about job displacement, system bias, and trust in automation (Awashreh, 2025; Rehman et al., 2025). Although the Unified Theory of Acceptance and Use of Technology offers a foundation for understanding adoption behaviour, its application remains underexplored in Hong Kong's accounting education context. This gap demands urgent theoretical and policy attention.

Limitations

This conceptual study does not involve empirical data collection or hypothesis testing, which limits its generalizability and practical validation. The framework is derived from theoretical synthesis and literature on AI adoption in accounting education, specifically within the Hong Kong undergraduate context. Its applicability to other regions, disciplines, or educational levels may be constrained by cultural, institutional, and technological differences. The model also excludes postgraduates and professionals in continuing education. Future empirical research is needed to test the proposed relationships and adapt the model based on context-specific validation.

Literature Review

Global Perspectives on AI Adoption in Accounting Education

Globally, AI has reshaped higher education, particularly in accounting disciplines where applications such as audit automation, predictive analytics, and AI-driven decision-making are becoming mainstream (Zaim et al., 2024; Patil & Undale, 2023). Grounded in the Unified Theory of Acceptance and Use of Technology (UTAUT), a substantial body of research confirms the relevance of performance expectancy, effort expectancy, social influence, and facilitating conditions in predicting behavioral intention and use behavior (Venkatesh et al., 2003; Yakubu et al., 2025; Islam et al., 2025). In North America, VanDerSchaaf et al. (2021) report that PE significantly shapes accounting students' adoption of AI auditing platforms. In the UK, intuitive design and perceived usability remain critical for adoption (Aytekin et al., 2022). Studies by Hossain et al. (2024a, b) examine how manufacturing firms can benefit from

the metaverse while also facing certain limitations, and they highlight the factors that shape employees' and organizations' willingness to adopt this technology.

Social influence demonstrates variability across regions. In European and Southeast Asian institutions, peer endorsement and faculty encouragement strongly influence AI adoption (Helmiatin et al., 2024; Sharma & Singh, 2024; Hossain et al., 2025), whereas in the U.S., accreditation policies and institutional mandates play a more central role (Chen et al., 2024). Facilitating conditions—such as access to AI labs, platform licenses, and training—are particularly important in low-resource contexts (Abdalla, 2025). Yet, a key gap persists in longitudinal research and in understanding post-adoption use behaviour, especially within accounting education. Many studies focus on initial behavioural intention without fully theorizing the role of institutional readiness and digital literacy (Rana et al., 2024; Sergeeva et al., 2025). Thus, new conceptual models must integrate cognitive, infrastructural, and sociocultural dimensions to adequately capture global adoption trends in AI education.

Regional Insights from Southeast Asia
In Southeast Asia, artificial intelligence adoption in accounting education is shaped by institutional readiness, digital exposure, and cultural factors. Performance expectancy consistently emerges as the strongest determinant of student intention to adopt artificial intelligence tools. Maheshwari (2024) reported that Vietnamese undergraduates adopted ChatGPT when it provided personalized learning benefits. Similarly, Chou, Liu, and Lin (2025) found that Taiwanese students favoured artificial intelligence platforms that offered tangible academic improvements, particularly in performance and efficiency. Although Liu, Deng, and Ayub (2025) conducted research in the health domain, their findings confirmed that practical value enhances student motivation to adopt artificial intelligence technologies across educational sectors.

Effort expectancy also influences adoption behavior but is moderated by user experience and platform design. Maheshwari (2024) noted that ease of use alone did not guarantee Vietnamese students' acceptance unless platforms also offered engaging and interactive features. In Taiwan, students preferred tools requiring minimal technical effort, but performance expectancy remained the dominant factor (Chou, Liu, and Lin, 2025). Tam and Kataoka (2024) demonstrated that familiarity and intuitive user interfaces were critical for Japanese learners, suggesting similar implications for Southeast Asian students with limited digital fluency. Social influence and facilitating conditions show inconsistent predictive power. In Taiwan, access to system support and infrastructure mattered more than peer influence, while in Vietnam, faculty encouragement and stable technological access were essential (Chou, Liu, and Lin, 2025; Tran and Nguyen, 2024). Overall, performance expectancy consistently enhances artificial intelligence adoption, whereas other predictors depend on institutional context and technological preparedness.

China and Hong Kong: Divergent Institutional Logics and Common Predictors
In both China and Hong Kong, studies on artificial intelligence adoption in accounting and higher education affirm the relevance of the UTAUT, while also highlighting important cultural and institutional distinctions. Performance expectancy consistently emerges as a strong predictor of behavioral intention, though its strength is shaped by contextual factors. Liu, Deng, and Ayub (2025) found that students' intention to use English-language AI learning

applications increased when usefulness was paired with hedonic motivation and personal innovativeness. Similarly, Zhang and Wang (2025) reported that perceived usefulness was the most influential factor driving generative AI adoption among Chinese university students, especially when reinforced by institutional trust and reliability.

Effort expectancy also exerts significant influence, particularly among users with limited prior experience. Lin, Ho, and Yang (2022) identified effort expectancy as critical in language learning adoption, while Xu, Chen, and Zhang (2024) showed that it influenced Chinese educators' willingness to engage with AI tools. In Hong Kong, Lai et al. (2024) observed that ease of use encouraged ChatGPT adoption among students, though trust and ethical considerations moderated the effect. These findings indicate that in Hong Kong's education system, where student autonomy and moral responsibility are emphasized, ethical framing plays a decisive role in shaping behavioral intention toward AI technologies.

Social influence and facilitating conditions reveal diverging trends. In mainland China, peer support and institutional advocacy have consistently promoted habitual AI use (Wu et al., 2022; Tang, Yuan, and Qu, 2025). Conversely, in Hong Kong, the effect of social influence appears weaker, likely due to individualistic learning cultures and ethical reservations (Duan, 2024; Lai et al., 2024). Facilitating conditions are more robust in China due to centralized policies and infrastructural consistency, whereas in Hong Kong, variable institutional readiness limits access. Across both settings, contextual readiness remains an underexplored moderator that explains why behavioral intention may not always result in actual AI adoption.

Synthesis
Across global, regional, and local studies, performance expectancy consistently predicts students' intention to adopt artificial intelligence in accounting education. However, the influence of effort expectancy, social influence, and facilitating conditions varies depending on institutional readiness and cultural context. Infrastructural consistency and institutional support enhance adoption in Southeast Asia and China, while Hong Kong's decentralized systems and ethical sensitivities weaken the effects of social influence and support structures. Overall, these findings highlight a persistent gap between intention and actual use, underscoring the need to consider contextual readiness as a key condition shaping AI adoption outcomes in higher education.

Research Questions
RQ1: What is the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on behavioural intention to adopt AI among undergraduate accounting students in Hong Kong?
RQ2: What is the moderating role of contextual readiness in the relationship between behavioural intention and actual AI use behaviour within undergraduate accounting education in Hong Kong?

Research Objectives
RO1: To conceptualize the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on behavioural intention to adopt AI among undergraduate accounting students in Hong Kong.

RO2: To explore the moderating role of contextual readiness in the relationship between behavioural intention and actual AI use behavior within undergraduate accounting education in Hong Kong.

Research Methodology

This study employs a conceptual research design grounded in theoretical synthesis and model construction to develop a framework for understanding artificial intelligence adoption in undergraduate accounting education in Hong Kong. The framework integrates the four core constructs of the Unified Theory of Acceptance and Use of Technology—performance expectancy, effort expectancy, social influence, and facilitating conditions—with contextual readiness as a moderating factor. The research methodology follows conceptual model development principles, which focus on organizing and extending theoretical constructs based on recent literature (Jaakkola, 2020; Gilson and Goldberg, 2015). All constructs are theoretically anchored in UTAUT and enriched through empirical insights from studies conducted in China and Hong Kong to ensure contextual relevance.

Hong Kong is chosen as the focal context due to its combination of advanced digital infrastructure and institution-specific constraints such as ethical sensitivities and curricular autonomy. Contextual readiness in this model includes infrastructural capability, faculty preparedness, and institutional alignment. The proposed framework addresses a critical gap in previous UTAUT applications, which often overlook institutional diversity and assume uniform adoption environments. Although the study does not involve empirical data collection, the model is constructed to be empirically testable in future studies using structural equation modelling. Measurement items can be drawn from validated UTAUT instruments (Venkatesh et al., 2003) and recent adaptation studies (Liu et al., 2025), subject to expert review and pilot testing within Hong Kong universities. This methodology enables theoretical refinement while supporting practical applications in policymaking, curriculum design, and institutional planning for AI integration in accounting education.

Data Analysis Plan

This conceptual paper synthesizes recent empirical studies (2021–2025) to construct a theoretically grounded model of AI adoption in undergraduate accounting education, focusing on Hong Kong. The analysis draws from studies applying the Unified Theory of Acceptance and Use of Technology and expands on their findings by incorporating contextual readiness as a moderating construct. Sources are selected based on relevance to educational technology, construct clarity, and applicability to Hong Kong's accounting education sector. Emphasis is placed on studies that examine behavioural intention, actual use behaviour, and the role of institutional infrastructure, faculty preparedness, and ethical concerns.

Thematic synthesis was applied to map the four core UTAUT predictors—performance expectancy, effort expectancy, social influence, and facilitating conditions—to behavioural outcomes. Divergences in predictor strength were noted based on cultural, pedagogical, and ethical variables, particularly in Hong Kong's decentralized system. Contextual readiness was introduced inductively and coded through indicators such as digital maturity, faculty AI exposure, and ethical trust. The goal of this analysis is not hypothesis testing but model articulation. Findings from this synthesis informed the reconceptualization for finding and

conclusion, and provides a foundation for future structural equation modelling to test the moderator effect of contextual readiness.

Finding and Conclusion
Table 1
Summary of Findings

| Dimension	Key Point	Empirical Support
Theoretical Contribution	Integration of contextual readiness as a moderator between behavioral intention and actual use	Xu, Chen & Zhang (2024); Fang, Na & Alam (2025); Hu, Wang & Xin (2025)
Model Reorientation	Reframes adoption discourse from user-centric to system-enabled, emphasizing digital infrastructure and institutional readiness	Liu, Deng & Ayub (2025); Wang, Xu & Liu (2024); Su et al. (2025)
Predictor Dynamics	Performance expectancy and effort expectancy vary by context; social influence weak in assessment-heavy settings	Zhang & Wang (2025); Chow et al. (2023); Duan (2024); Lai et al. (2024)
Facilitating Conditions	Reconceptualized as cognitive enablers influencing feasibility perceptions, especially for less experienced users	Lin, Ho & Yang (2022); Xu et al. (2025); Wu et al. (2023)
Policy and Practice	Recommends AI curriculum integration and readiness mapping to improve adoption equity and depth	Rehman et al. (2025); Hao, Fang & Peng (2024); Tao, Yang & Qu (2024)
Future Research	Calls for SEM validation across institutions to test interaction between readiness, ethics, and UTAUT variables	Tang, Yuan & Qu (2025); Lai et al. (2024); Duan (2024)

Source: Authors Creation
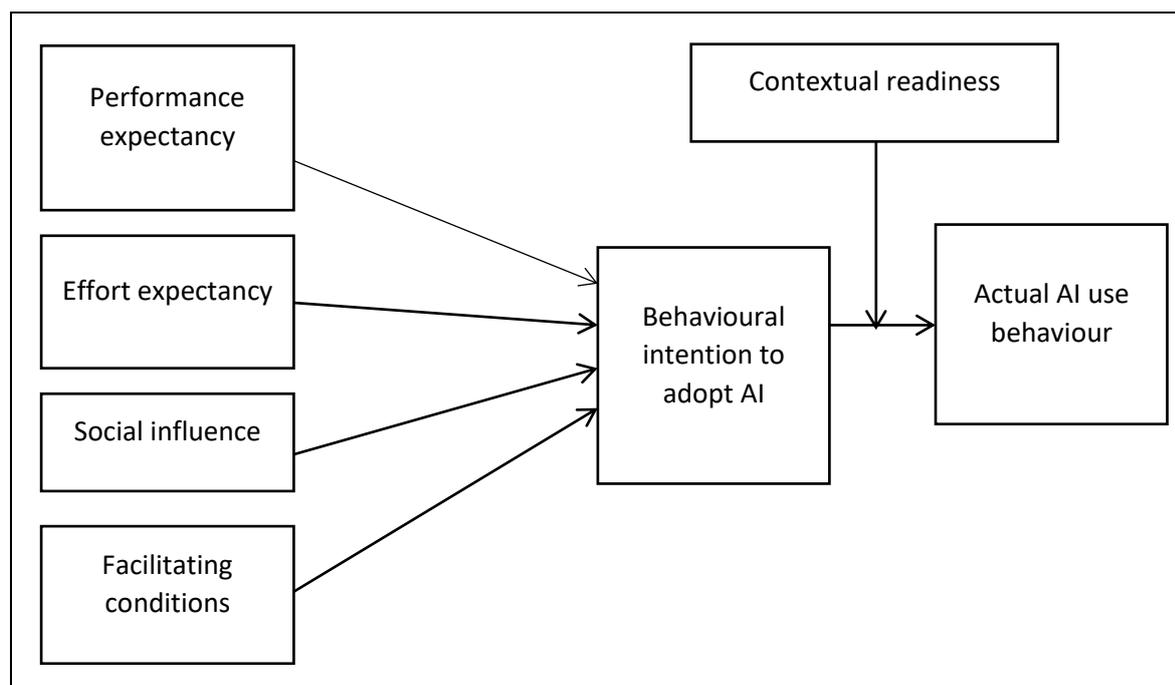
Figure 1: Conceptual framework

This conceptual paper develops a localized model of AI adoption in undergraduate accounting education by integrating the UTAUT with contextual readiness as a moderating construct (Figure 1). While UTAUT explains behavioral intention through performance expectancy, effort expectancy, social influence, and facilitating conditions, it often assumes uniform institutional conditions. In Hong Kong, where universities operate under decentralized governance, face ethical scrutiny, and exhibit infrastructural disparities, such assumptions may not hold. Embedding contextual readiness into the model addresses this limitation, responding to calls for institutionally sensitive adoption frameworks that reflect the diverse realities of higher education systems (Fang, Na & Alam, 2025; Hu; Duan, 2024).

The model's first theoretical contribution lies in rethinking the link between behavioral intention and actual use. Traditionally, this relationship has been viewed as unmoderated or influenced by internal traits such as habit or trust (Straub & Burton-Jones, 2007). This paper argues that contextual readiness—encompassing digital infrastructure, AI-integrated curricula, and faculty capability—is critical for bridging intention and behaviour. Empirical studies show that even strong behavioural intention may not result in usage when institutional support is lacking, especially in assessment-driven environments (Wang, Xu & Liu, 2024; Liu, Deng & Ayub, 2025). The proposed model thus shifts attention from user-centric adoption to system-enabled engagement, aligning with emerging multilevel frameworks for technology integration in education (Su et al., 2025; Tang, Yuan & Qu, 2025). The model also encourages a dynamic interpretation of UTAUT predictors. Performance expectancy, though often dominant, may be mediated by task relevance, learner trust, and perceived usefulness in specific contexts (Zhang & Wang, 2025; Lai et al., 2024). In some cases, factors like enjoyment and moral alignment exert greater influence than performance expectancy or effort expectancy (Chow et al., 2023; Wu et al., 2023). Social influence, while salient in collectivist or peer-dependent environments, is often muted in Hong Kong, where individual autonomy and ethical considerations shape educational decisions (Duan, 2024; Xu et al., 2025). Facilitating conditions, traditionally seen as structural enablers, are reframed here as cognitive cues that shape feasibility perceptions, particularly among students unfamiliar with AI platforms (Lin, Ho & Yang, 2022). This adaptable framework invites empirical validation across varying institutional profiles and student cohorts.

The proposed model has practical implications for educational stakeholders. For policymakers, it highlights the need to invest not only in AI infrastructure but also in institutional readiness—such as faculty training and ethical guidelines—to support authentic implementation. Programs like the Smart City Blueprint 2.0 and RTTP should be leveraged to fund AI curriculum development and resource access (Hao, Fang & Peng; Rehman et al., 2025). For curriculum designers, embedding AI tools such as robotic process automation, anomaly detection, and data visualization in accounting modules can enhance perceived usefulness and career alignment (Algerafi et al., 2024; Tao, Yang & Qu, 2024). Institutions should also conduct readiness diagnostics to evaluate digital maturity and teaching capacity, ensuring that adoption efforts are equitable and effective. Future research should apply structural equation modeling across Hong Kong universities to test the interaction between contextual readiness, UTAUT constructs, and actual AI usage in accounting education.

In summary, this model reframes AI adoption in accounting education as system-dependent rather than solely intention-driven, refining UTAUT to address institutional variability and guide research and policy innovation.

Recommendation

Future research should empirically test the proposed model through quantitative cross-sectional studies within major Hong Kong universities offering undergraduate accounting programs. The model highlights that while behavioral intention is primarily shaped by performance expectancy and effort expectancy, its translation into actual AI use depends on contextual readiness—an institutional condition that varies across campuses. Empirical validation is necessary to confirm the real-world strength of these relationships within academic settings where digital infrastructure, faculty capacity, and student readiness differ. Priority should be given to Year 2 to Year 4 accounting students, who are more likely to have encountered AI-related curriculum content.

Partial Least Squares Structural Equation Modelling (PLS-SEM) is recommended as the core analysis technique, given its robustness in theory testing and handling of latent variables. This approach enables the measurement of predictor strength and the moderating influence of contextual readiness. Limiting the research scope to leading institutions with accredited accounting programs offers contextually relevant insights for both curriculum reform and institutional strategy. These studies will clarify how structural and psychological factors constrain AI adoption and offer actionable, evidence-based strategies to bridge intention with actual use. This localized, theory-driven agenda ensures practical relevance for institutions positioned to implement scalable AI-enhanced accounting education.

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