AN IMPACT OF CHATGPT ON THE SATISFACTION OF ACCOUNTANTS AND AUDITORS' PROFESSION

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Abstract
The study investigates the factors influencing Accountant and Auditors perception on use of ChatGPT. It illustrates how ChatGPT capabilities impact regulatory compliance, user satisfaction, and accounting and auditing operations risk management. The target population of the study is auditors and accountants. The number of respondents being targeted by this study will be picked considering a diverse set of accountants and auditors from corresponding companies, including those who utilized ChatGPT for a minimum time of 6 months. Results indicate that professionals care more about efficiency, ease of use, and structure than about having an output that is completely accurate or complete in AI-generated outputs.
Keywords: *Accounting, Auditing, ChatGPT, Satisfaction*

JEL Classification: M41, M42

I. INTRODUCTION

The study is about accountants and auditors and seeks to understand how the ChatGPT application enhances satisfaction and effectiveness in their Related Activities. ChatGPT has become a point of attention in various working classes due to supposed productivity enhancement and quality improvement in activities as well as the overall improvement in decision-making potential. The aim of this study is to explain how ChatGPT satisfies professionals who are in Accounting and Auditing. AI technologies have advantages as well as disadvantages in different professions. In the case of accountants and auditors, these professionals are quite reliant on technical advancement to gain and sustain an advantage over the other providers in their services. AI systems, such as ChatGPT, can automate mundane tasks, enhance the ability to analyze data, and provide answers to more complex questions faster and more accurately. It would also allow professionals to devote more time on the strategic and value-added fronts.

This study discusses the relationship of the certain ChatGPT characteristics with user satisfaction, focusing on dimensions overall such as the completeness, accuracy, reliability, and timeliness of elicited by convenience and format of the information. Therefore, such dimensions are essential in knowing the right way of using ChatGPT in accounting and audit operations.

The determinants for ChatGPT adoption and its implications for compliance and risk management are variables studied in this research. The findings of this research directly relate to efficiency gains and satisfaction levels that are attributed to ChatGPT characteristics, hence making it useful in drawing lessons for the efficient application of AI technologies in professional practice. This study aims to fill the research gap that exists in considering the crucial role that user satisfaction plays in the successful adoption of technology. Additionally, the research will highlight specific challenges and barriers that might prevent the efficient implementation of ChatGPT in those areas. The introduction of AI tools, such as ChatGPT, into the professions of accounting and auditing can greatly increase their efficiencies and effectiveness. In addition, the barriers and challenges faced by accountants as well as auditors have to be recognized and eliminated for successful implementation of AI programs like ChatGPT.

II. INTRODUCTION OF CHATGPT

ChatGPT will very likely improve the quality of decision-making in accounting and auditing functions. The conventional accounting responsibilities frequently necessitate processing large amounts of data, which intensifies the need for accurate and timely information. ChatGPT can comprehend and analyze vast quantities of recorded and unrecorded data while using the natural language processing abilities to generate reports and provide results much

more quickly and accurately than human techniques (p. 32). Black et al. have reported that "positive user experiences with AI tools are linked to perceived usefulness and ease of integration" (2022). With real-time data analysis and insights, ChatGPT aids accountants and auditors with improved judgments. Discovering abnormalities and trends otherwise might be unnoticed (Chen et al., 2023, p. 98). The system's potential to quickly process and analyze financial data increases operational performance and allows for better decisions. OpenAI has continued to extend the same foundation that was laid by GPTs in developing these models. The fundamental building block of this creation is the Transformer architecture that was introduced by Vaswani and his co-authors in 2017.

It all began in June 2018 with the release of GPT-1. This transformer-based neural network model was designed to demonstrate potential for highly significant gains on the diverse suite of natural language processing tasks enabled by large corpora of text for pretraining and fine-tuning for tasks of interest. (Radford et al., 2018). GPT-2 is the next model, released in February 2019, which improved this base model by training on larger amounts of data and showed state-of-the-art performance across various benchmarks. Its release was still a huge subject of criticism since it could generate intelligible, rational text, and according to various people, would make unsafe use possible.

GPT-3: Introduced in June 2020, GPT-3 increased the model parameters to 175 billion, the most extensive parameters for a model at that time, and an outstanding performance in generating text nearly indistinguishable from that written by humans. It will revolutionize converting applications from the simplest essay writing to the highest levels of coding. Carrying forward the success story of GPT-3, ChatGPT is ushering the next generation of conversational AI for users based on all the advancements made in earlier GPT models into making dialogues more natural and enjoyable. Here are the features provided within ChatGPT.

Contextual Understanding: Through learning with huge amounts of training data, ChatGPT masters out to give out context-relevant answers so that interactions are made coherent and relevant.

User Personalization: It will adapt to user preferences and become able to generate individual responses for each, making the experience better for every user.

Variety: From query answering, advice giving, into creative types of things, and finally to technical support, ChatGPT can do it all.

III. CHATGPT COULD BE USEFUL AS AN ACCOUNTING AND AUDITING TOOL

Basically, accounting and auditing totally depend on number crunching, accuracy, and compliance laws, while with such integrating with automation, much of the traditional accounting functions, including financial reports, fraud detection, and predestination analyses, are now completely taken away from accounting-facilitated automation. In fact, ChatGPT is one of the most effective tools, available at present, for finance professionals to analyze big financial datasets, finding outliers, and helping in the decision-making process to make it easy for them to pine down huge amounts of unstructured information of owners.

Among its major applications in accounting, such as automating generation of financial reports, performing traditional accounting tasks with manual recordkeeping, computation errors in accounting. Fraud detection in financial transactions always remains quite high up on the list of considerations by businesses and regulatory organizations. Chat-GPT AI models are much useful in detecting fraud by recognizing behavioral patterns, flagging unusual behaviors, and predicting future financial risks (Dwivedi et al., 2023). It carries out real time anomaly detection for financial database analysis and anomaly identification as would be identified by human auditors. And raise predictive analytics as risk management, so that financial institutions can ensure compliance in terms of prevailing regulatory norms of the industry.

Accounting and auditing professionals depend on timely and accurate data to make informed decisions. Real time financial data processing with help of ChatGPT would allow a company to perform on-the-fly financial report generation, forecasting, and market trend analysis (Niu & Mvondo, 2024). SuchThis functionality enhances corporate financial planning and strategic decision-making, thus giving organizations the upper hand in financial management.

Notwithstanding this, there remains little room for the full-scale adoption of AI in accounting and auditing as there are other challenges such as security risks surrounding the data, lack of clarity and transparency from AI, and economic feasibility. Management education is experiencing a real change by AI infusion, as institutions exploring AI-embedded teaching methods, automated assessments and personalized learning. ChatGPT has a whole new set of interactive education possibilities, but it raises questions about academic integrity, plagiarism and requirements for AI literacy training (Ratten & Jones, 2023).

ChatGPT works as an AI-tutor today, providing instantaneous replies to queries by students, summarizes complex topics and gives interactive explanations (Chatterjee & Dethlefs, 2023). This enhances the way students learn by giving them an opportunity to engage in a dynamic relationship with course content rather than passively learning from static materials such as textbooks and lectures. Z generation is highly adopted by social networking, ChatGPT and games (Lazăr, 2025). Automated compositions come as great promises when it comes to streamlining educational processes provided by the automatic reasoning capabilities of AI in generating essays, reports, and assessments. Institutions can take advantage of ChatGPT to render assignments, constructive feedback, and student performance evaluations effectively (O'Connor & ChatGPT, 2023). But then, it also threatens to increase chances of plagiarism, excessive dependency on AI, as well as deterioration in critical thinking.

AI analytics will let institutions track student progress, profiling learning patterns, and customizing educational experience (Kung et al., 2023). AI could enable educators to provide appropriate teaching methods for improving learning outcomes by analyzing student engagement levels, performance metrics, and feedback.Nonetheless, the use of ChatGPT in education brings several challenges, such as the necessity for strong AI policy issues, the risk of privacy violations of information, and ethical concerns involving the production of assessments through AI technology.

Completeness

Recent studies show that higher detail and comprehensiveness of answers have great bearing on user satisfaction. For example, Gupta et al. 2020, Cheung & Lee, 2009 have shown that detail and comprehensiveness in an answer increases user satisfaction. The completeness refers to an extent to which the user's question has been answered. Recent studies show that higher detail and comprehensiveness of answers have great bearing on user satisfaction. For example, Gupta et al. 2020, Cheung & Lee, 2009 have shown that detail and comprehensiveness in an answer increases user satisfaction.

Accuracy:

The accuracy of ChatGPT refers to if the information given contains false or true. Accurate information is critical in determining the user's satisfaction as far as guiding the decision-making process is concerned. Kim et al. 2023, Foroughi et al. 2023 supposes that accurate information assures satisfaction of the user. All would expect responses that would meet or even exceed their expectations (Roumeliotis et al., 2024). This suggests that the more precise the information provided, the greater the user satisfaction, further underscoring the importance of contextually specific and tailored responses.

Reliability:

Reliability refers to the consistency and dependability of ChatGPT's responses across time. Reliable information is the one that relates not only to immediate information needs but also to future opportunities of knowledge acquisition (Wong et al., 2023). Users who perceive ChatGPT as a reliable source, thus offering consistent and dependable responses, are likely to experience higher levels of satisfaction. In fact, studies regarding user interaction indicate that performance consistency builds trust and satisfaction among users (Chen et al., 2021). This underlines the need for ChatGPT in delivering outputs with stability and reliability to uphold user satisfaction.

Timeliness:

Speed implied by timeliness is the amount of time in which ChatGPT utilizes its efforts to deliver information. Along with being instant and prompt, ChatGPT is efficient for fulfilling the expectations of users in terms of

interaction (Niu & Mvondo, 2024). When questions are posed by the users, and accurate answers are rendered by ChatGPT effectively and on time, this actually means that issues may now be solved more easily. The whole process is facilitated by the nature of the ChatGPT system-promoting interaction that leads users to rely on it (Akiba & Fraboni, 2023)-and casts the performance of ChatGPT-positive light in terms of quality and responsiveness. Rapid and accurate responses are assumed to increase user satisfaction (Petter & Fruhling, 2011). Timeliness is much appreciated in the world of digital communication. Usually, fast responses are seen as possibly efficient and effective services, which makes the end-users enjoy even a better experience within the software.

Convenience:

The convenience of meeting ChatGPT entails good usability and accessibility since the system is able to comprehend commands or queries and convert them into user-friendly experiences (Saif et al., 2024). A simple design that favors user-system communication will facilitate a more easy experience of interaction, and the demonstration of clear real worldly responding would aid users in avoiding confusing them and in feeling more in control of the interaction. High levels of convenience's thereby translate to positive user experience and increase satisfaction. Thus, the study posits that convenience is an important determinant of user satisfaction. Human-computer interaction studies show that easy-to-use and accessible tools significantly enhance the user experience and satisfaction quotient. Thus, the more user-friendly and accessible ChatGPT becomes, the higher the user satisfaction.

Format:

ChatGPT is assumed to be a tool with the ability to use audio-visual means to brighten how it conveys messages to the users; thus, its treatment will affect user satisfaction. For instance, the responses are clear and efficient when logically paragraphized, organized through bullet points or other ways of visual aids for the benefit of the users to easily locate and understand the information. Neatly then came to be used as a means for the users to set up the context, thus enabling inspection of finely detailed ingredients in the answer. Research indicates that well-structured information, clear and easy to follow, makes understanding as well as satisfaction levels rise (Park et al., 2011). The relationship of user-friendly, well-presented response formats is positively associated with the influences they have on user quality satisfaction levels as they make information easier to read and personalize for interaction.

User Satisfaction:

Satisfaction may refer to the extent to which users are content with their ChatGPT experience, but there are other aspects of user satisfaction, such as how complete, accurate, precise, reliable, timely, convenient, and in what format information is provided to them. Bhattacherjee, 2001; Laumer et al., 2017.

Organizational support and training for technology adoption

Implementation of ChatGPT to be flourishing in accounting and auditing is heavily reliant on organizational support and user training. New technology integration has some barriers like aligning technology into the existing procedures and the training of users. As stated by Smith (2019), "the extent to which new technology can easily be integrated into existing workflows will also be a major determinant of its adoption" (p. 45). In this manner, organizations should provide adequate resources and support for the successful implementation of ChatGPT. Highlighting the support from leadership, Jones and Roberts (2022) stated that, "support from leadership and implementation resources are critical for successful technology adoption" (p. 99). More so, extensive training programs are pivotal in facilitating the user adaption of new systems toward maximizing their benefits. In the same way, Wilson (2021) said, "comprehensive training and support enhance user satisfaction and operational effectiveness" (p. 44).

Using ChatGPT in accounting and auditing functions brings regulatory and compliance challenges. AI improves quickly above examples of this where Adams and Peterson (2019) argued that "the present and nearer future regulations may not swallow every detail of the complexity introduced by AI technologies" (p. 88). So much lies in the distance between technological improvements and effective rules, such gaps complicating compliance. Taylor (2021) supports that, adding that, "the rapid pace of AI development often outstrips regulatory bodies' ability to keep

up" (p. 75). It is very important to update laws to clear the waters over threats from AI so that the entry of these technologies into accounting and auditing practices becomes ethical and successful.

Enhancing user satisfaction through usability and training

Amounts of actual experiences with Chat Generative Pre-Trained Transformer: helpful and full training. Perceived utility and ease of use are possible determinants of user satisfaction with a tool. Black et al. (2022) add that "positive user experiences with AI tools are linked to perceived usefulness and ease of integration" (p. 32). Proper training teaches users how to use ChatGPT effectively and solve all emerging issues. Wilson (2021) states, "Comprehensive training and support enhance user satisfaction and operational effectiveness" (p. 44). Therefore, if end users greatly receive the proper training and assistance, it will increase their satisfaction and better outcomes with ChatGPT (Mchedlishvili, 2025).

ChatGPT was effective for generating financial reports, anomaly detection, and analyzing financial trends. According to Zhang and Huang (2022), ChatGPT plays an essential role in producing exact financial reports, thereby facilitating sound decision-making and oversight. It is also the anomaly detection function of ChatGPT, which is identifying unanticipated patterns or irregularities in financial data that could signal errors or even fraudulent activity. According to Chen et al. (2023), AI technologies such as ChatGPT make it possible for real-time financial analysis, which significantly increases the responsiveness of accounting and auditing functions. Instantaneously analysis enables fast insights into the current financial situation and speed up responses to emerging difficult issues which become very critical in ensuring that financial data is kept accurate and up to date. These talents help in becoming more efficient and effective financial management, which eventually finds its reflection in better organizational performance.

Overcoming barriers to adoption: cost, data security, and privacy

There is, however, optimism about fair working standards such as the ability to compete internationally, and the unfortunate fact that people think they will lose jobs to machines after a while (van Dis et al., 2023). The major concern with many professionals is that machines will take their jobs due to reduced job opportunities and changed dynamics at the workplace (Mchedlishvili & Tabatadze, 2024).

The AI-powered tool incurs a very high computational resource with a high financial investment that is beyond the reach of SMES, thus creating a wide gap in the implementation of AI within small businesses as opposed to large corporations (Lee et al., 2021).AI creates concerns around data privacy, security, and accuracy, as it needs humongous statistics/data sets for training and decision-making (Chen et al., 2023). Many of the AI financial reports end up being opaque, making it hard to validate the conclusions given by AI. There is also no international regulation for AI, which leaves doubt as to who will be liable in the event of data governance and cybersecurity risk (Moretti, 2022). Even worse, AI decisions may unknowingly reinforce racial, gender, or economic biases, leading to ethical questions of fairness and discrimination (Pavlik, 2023).One of the barriers to the adoption of this system includes major costs at the beginning and issues of data security in using Chatgpt in accounting and auditing. "The cost of deploying AI technologies can be prohibitive for smaller firms" according to Lee et al. (2021, p. 66). Such massive fines were involved - relative to the deployment and use of AI systems - that they could be beyond the reach of smaller and medium-sized businesses. In addition, sensitive financial data should be kept protected so as not to open it to breaches and not to violate privacy laws. Miller (2020) informs, "Safeguarding sensitive financial data is a major challenge" (p. 123). Developing strong data protection measures and addressing cost-related issues are critical to enabling the widespread implementation of AI technology in accounting and auditing.

IV. RESEARCH DESIGN AND METHODS

This study made quantitative approaches because the empirical data were collected from accountants and auditors through survey procedures. The research performed some statistical analyses on relationships among ChatGPT attributes with measures of user satisfaction, completeness, accuracy, reliability, timeliness, convenience, and format.

Population And Study Sample

This study targets accountants and auditors who have been using ChatGPT for about six months; a heterogeneous sample will be drawn, representing the focus of the research on accounting and auditing professionals. The sample size for a population of 2,100, with a 95% confidence level and a 5% margin of error, is approximately 325.respondents. Respondents must have used ChatGPT for at least six months to provide an informed assessment of its impact.

A sample size of 325 people is required to provide statistically meaningful findings. The sample selection procedure will comprise stratified sampling to represent various accounting and auditing roles and organizational.

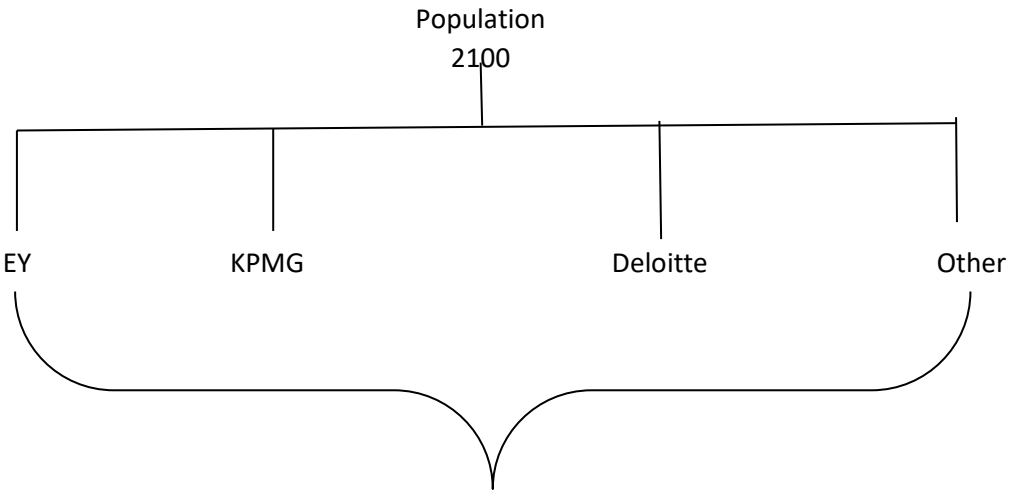


Figure 1- Population 2100 (Number of Auditors and Accountants)

CONCEPTUAL DIAGRAM

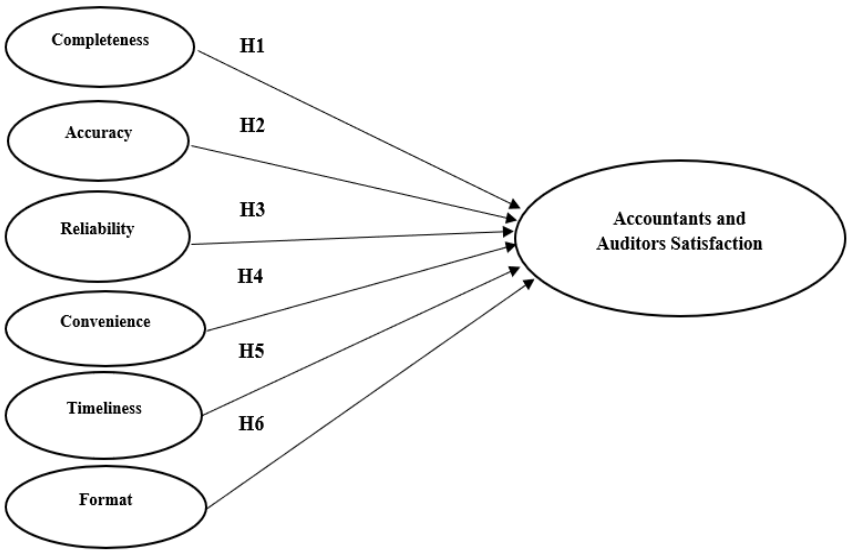


Figure 2- ChatGPT's Conceptual Framework

The conceptual diagram depicts the link between the ChatGPT application's numerous features (independent variables) and user satisfaction (dependent variable) among accounting and auditing professionals. Each box around the central box represents one of ChatGPT's essential properties, which are classified as independent variables. These capabilities add something special to the overall user experience with the ChatGPT program in professional situations.

A hypothesis can be defined as a tentative, yet testable, statement, which predicts expect to find in empirical data. Hypotheses are derived from the theory on which your conceptual model is based and are often relational in nature. Along these lines, hypotheses can be defined as logically conjectured relationships between two or more variables expressed in the form of testable statements. By testing the hypotheses and confirming the conjectured relationships, it is expected that solutions can be found to correct the problem encountered.

Questionnaire Design

A Questionnaire comprise sets of questions designed to examine each component of ChatGPT's impact, including Likert scale measures of user satisfaction and efficacy. The survey will be validated by a pilot test before full deployment to ensure that the questions are clear and relevant.

Divided into three sections:

- Demographic Information (Age, gender, experience, industry)
- Independent Variables (Completeness, Accuracy, Precision, Reliability, Timeliness, Convenience, Format) and Dependent Variable (User Satisfaction)
- Measurement Scale: Five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).

Following ethical Considerations also considered in the study.

- Maintaining ethical research practices.
- Informed Consent: Respondents will be informed about the purpose of the research before participating.
- Confidentiality: Responses will be kept anonymous and used only for academic purposes.

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Accuracy	0.869	0.99	0.876	0.594
Auditors and Accountant Satisfaction	0.84	0.863	0.893	0.679
Completeness	0.848	0.947	0.898	0.747
Convenience	0.921	0.931	0.94	0.759
Format	0.843	0.924	0.881	0.6
Reliability	0.888	0.917	0.917	0.689
Timeliness	0.879	0.894	0.911	0.671

- Voluntary Participation: Respondents can withdraw at any stage.
- Data Protection: Compliance with GDPR and Sri Lankan data privacy laws.

V. DATA ANALYSIS AND PRESENTATION

A pilot study was conducted to ensure the reliability and validity of the questionnaire before administering it to the full sample. A total of 21 respondents participated in the pilot study, allowing for a preliminary assessment of the clarity, consistency, and readability of the questionnaire items.

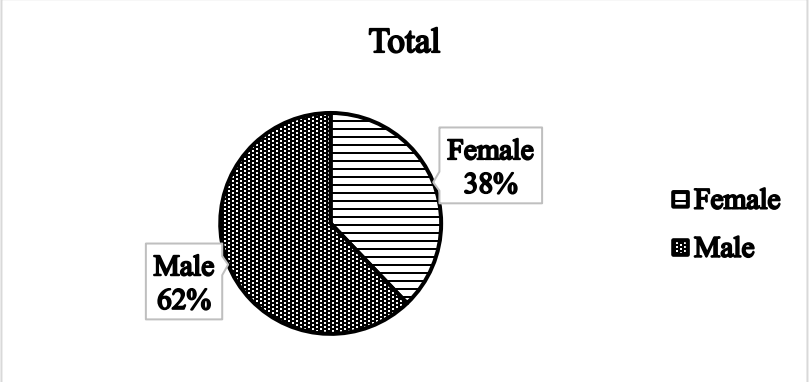
As all measurement items were adapted and modified from existing literature, they were evaluated for their applicability in the context of ChatGPT's impact on accountants and auditors. The pilot study revealed that accountants and auditors primarily use ChatGPT for tasks such as drafting emails, researching financial procedures, and obtaining general accounting guidance, with most relying on the free version. Some respondents noted it to be efficient in performing repetitive tasks, but they further talked about certain issues with confidentiality, accuracy, and applicability in auditing. ChatGPT cannot be utilized for working with client-sensitive data because of security risks, nor can it perform very important auditing tasks such as vouching and stock verification, hence reducing its functional utility. In fact, users expressed a satisfaction level of 4 to 4.5 out of 5 but called for improved data accuracy, real-time update capabilities, and industry-specific insights. Such findings indicate that, whereas AI applications such as those of the ChatGPT brand might improve the efficiency of audit activities, their current application in audit practice remains limited by matters of security and the need for professional judgment in decision-making. Prior to conducting the pilot study, the questionnaire underwent expert review in two stages. The pilot study used a convenience sample of professionals from the accounting and auditing industry. Reliability was tested using Cronbach's Alpha, with a threshold value of 0.7 Smart PLS was used to analyze reliability scores, as shown in Table 1.

Table1. Reliability and Validity

Gender Distribution

The provided pie chart illustrates the gender distribution of respondents. The chart is divided into two sections:

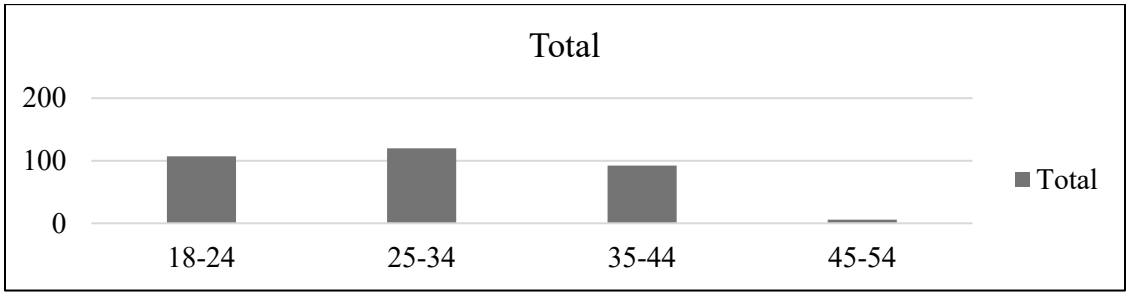
Figure 3- Profile of the respondents



The gender distribution of respondents, as illustrated in the pie chart, reveals a notable imbalance, with 62% of the participants being male and 38% being female. This indicates that the majority of responses were contributed by male participants, potentially influencing the overall findings if gender plays a role in shaping perceptions or behaviors related to the study.

Age Distribution

Figure 3-Age wise respondents



The above bar chart illustrates the age distribution of the respondents across four different age groups. The breakdown is as follows:

- 18-24 years: This group makes up a significant portion of the respondents, with over 100 individuals falling into this category. It indicates a strong presence of younger individuals in the study.

- That would be 25 to 34 years: The numbers are most closely high for this group, with about 120 respondents, which is a huge percentage. This indicates that most of the mid-young adults in the study are found here.

- - 35-44 years: Significant in numbers as well; close to 90 respondents contribute towards this. This means, it is the great segment of the middle-aged adults in the dataset.

- - 45-54 years: This is the small sample out of all listed above; not many respondents so very few participants are found indicating this group has low engagement from older respondents.

Therefrom, it can be evidenced that-the bigger part of respondents is aged between 18-44 years, most from the age group 25-34. Seeing that the above 45-age group is relatively under-represented, it indicates that the population under study is mainly made up of younger and mid-career professionals, which might, according to the context of the research, generally skew the findings.

Occupational Level

Figure 4- Occupations

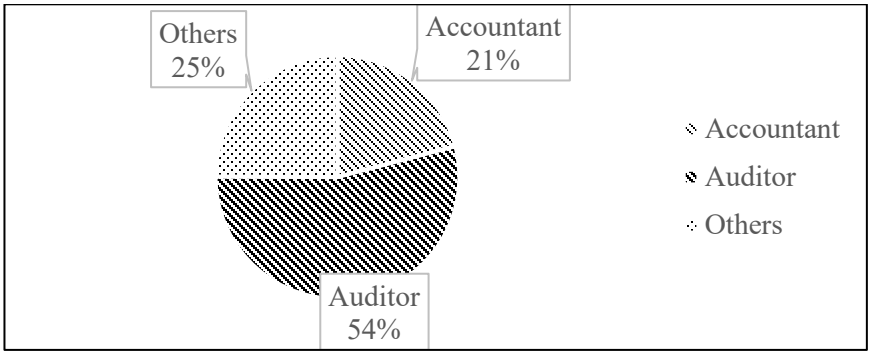


Figure 4 shows how respondents answer to different positions they hold in their organizations. After analysis of the above, the members under condition can be placed under the following categories: Auditors (54%), Accountants (21%), and Others (25%). During the discussions on the main findings of the survey, the Author notes that the greatest category is Auditors. This indicates that about 54% of the total sample includes auditing roles of some kind. This actually provides quite a lot of evidence of professionals who are involved in financial reviews, compliance, and assessments of risk. With 21% in Accountants: This most relevant number is given to the respondents; it signifies the very presence of those accounting professionals who keep records, produce financial statements, and are involved in taxation-related issues.

In all Others (25%): This category accommodates many other positions, such as Finance Executives, Bankers, Fund Administrators, Analysts, Relationship Managers, Logistics Managers, Tax Consultants, and Executives. This broad nature of this category signifies the diversity of finance-related professions that feed into accounting and auditing fields. The 75% saturation of auditors and accountants-the fact that most respondents have financial and compliance-involved functions. Thus, other 25% stand for other kinds of financial and managerial job roles, depicting the broader perimeter of professions that interact with financial reporting, investment management, and financial strategy. This orientation shows a dominating force of financial and accounting practitioners and makes research strong as far as financial decision-making, technology adoption, or industry trends in auditing and accounting are concerned.

Years of Experience

Figure 5- Level of experience

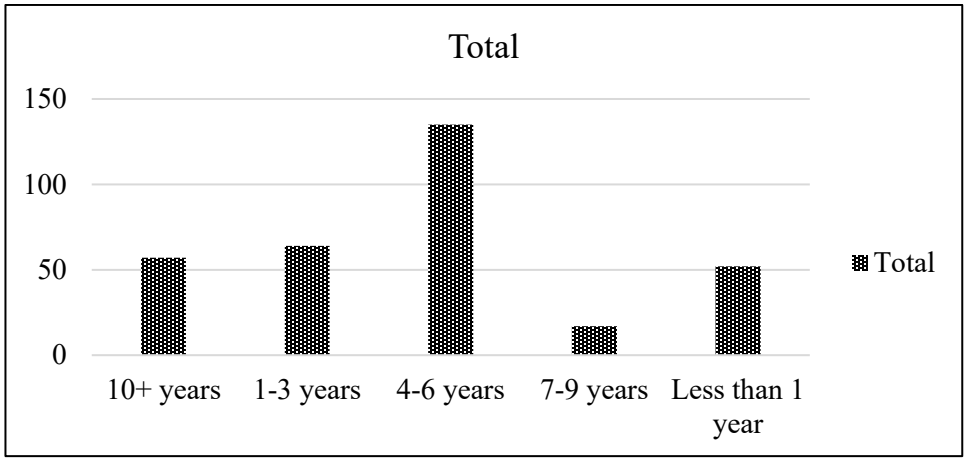


Figure 5 illustrates the distribution of respondents based on their years of experience. The breakdown of experience levels is as follows:

• 4-6 years: This category holds the maximum number of responses, which indicates that a substantial part of the workforce is at the mid-career level. This largely means that most of the professionals have gained a considerable period of experience but are still moving on their career path.

• 1-3 years and 10+ years: These two groups have almost equal responses, giving a picture of the commingled effect of early professionals and highly experienced entering into the sample.

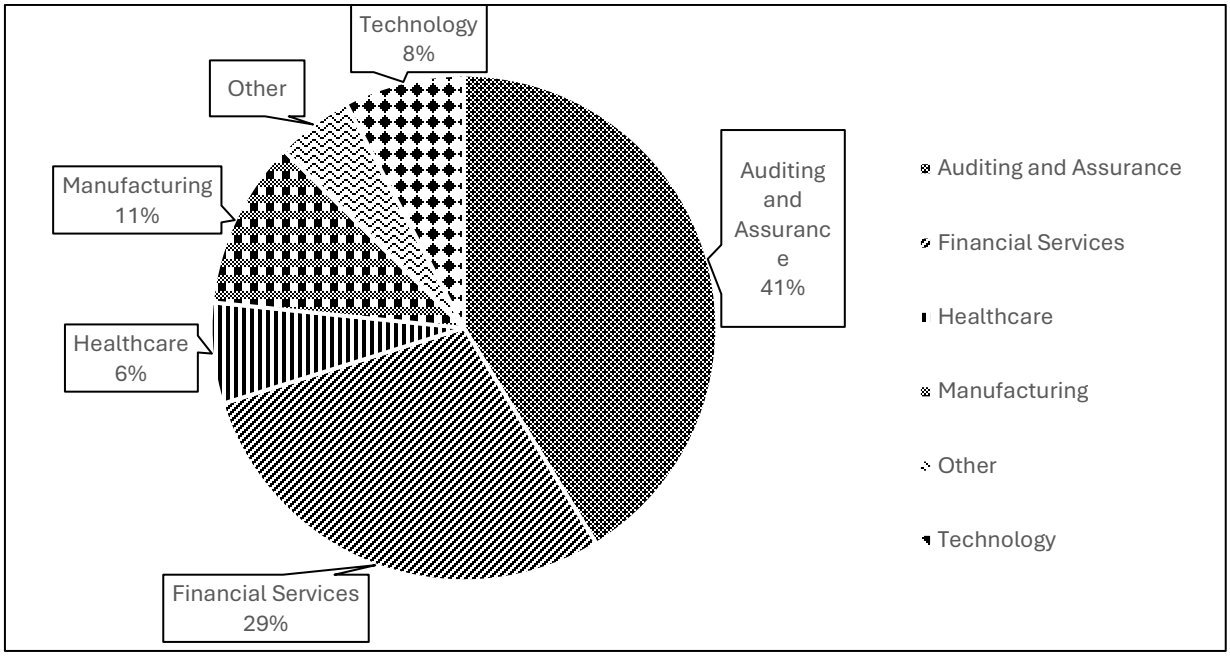
• Less than 1 year: A significant part of these respondents falls in this group, clearly pointing to the new entrants to the job market or graduated fresh.

• 7-9 years: This group of experience brackets has the least representation, suggesting that few professionals end up staying within this experience bracket before they possibly make their career jumps into moving to higher levels of experience.

The overall distribution shows that the majority of respondents have mid-level experience (4-6 years), followed by a balanced mix of early-career (1-3 years) and senior professionals (10+ years). The low representation in the 7-9 years range may indicate career shifts or promotions to higher positions before reaching this level. This insight is valuable for understanding career progression trends and the experience levels of professionals in the study.

Industry Sector

Figure 6- Industry wise respondents

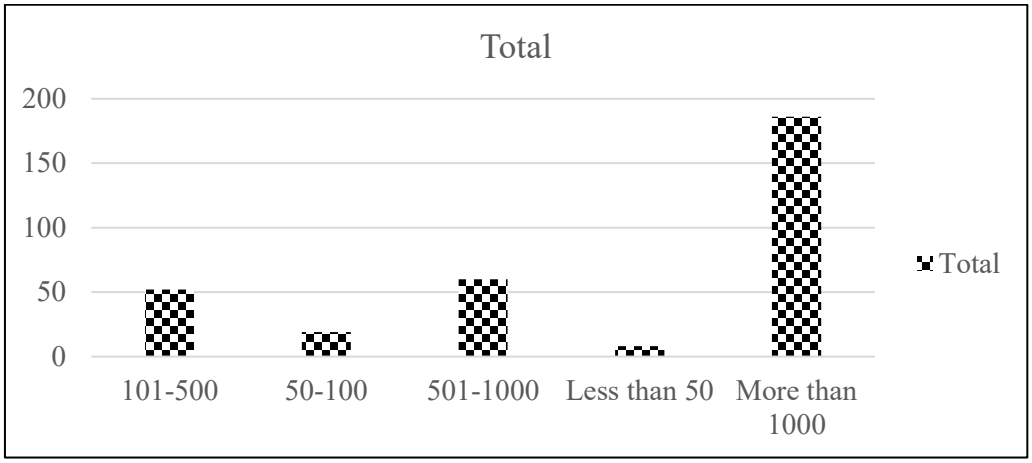


The industry distribution data indicates that 41 percent of the respondents are in Auditing and Assurance, while 29 percent are in Financial Services; thus, they represent a majority of literate professionals, i.e., 70 percent of accountants, auditors, and finance workers. Your study concerns the aspect of ChatGPT's influence on accountants and auditors' work satisfaction, so this would fit directly into your target demographic. Besides, it indicates that the industry welcomes professionals in other sectors (like manufacturing, healthcare, and technology) who could greatly profit from ChatGPT in financial decision-making and automation: This information can be crucial to broadening the reach of AI-based tools in financial management across industries.

Organization Size (Number of Employees)

Figure 7 illustrates the distribution of respondents based on the size of their organizations, measured by the number of employees.

Figure 7- Size of the Organization



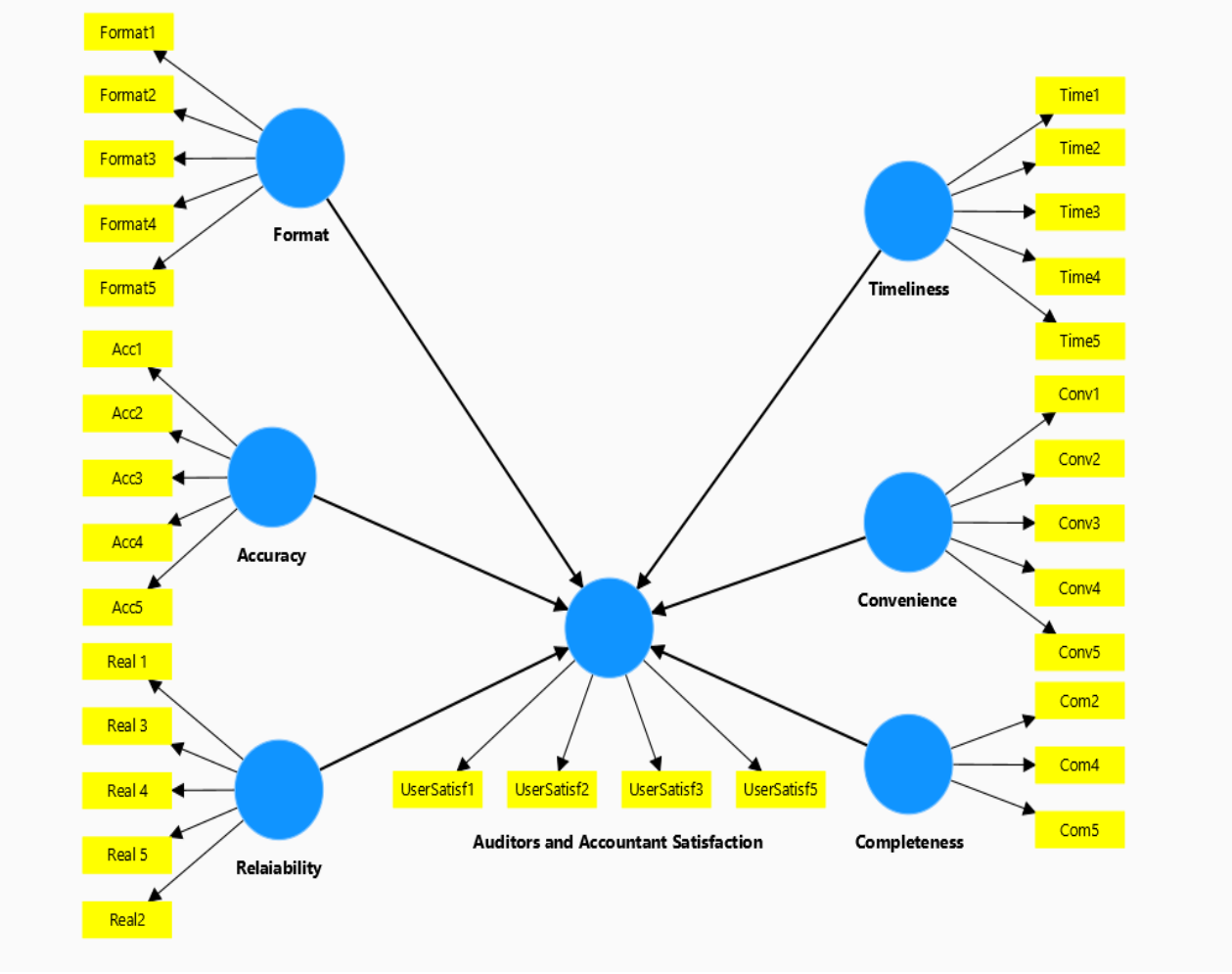
This distribution is highly relevant to your research on ChatGPT's impact on accountants and auditors' satisfaction, as larger organizations are more likely to adopt AI-driven tools like ChatGPT for automation, data

analysis, and decision-making. The dominance of respondents from large firms suggests that your study's findings will be particularly valuable for enterprises integrating AI into their accounting and auditing processes. If needed, further analysis can compare whether perceptions of ChatGPT's usefulness vary across different organization sizes.

VI. MEASUREMENT MODEL

The research model follows a reflective measurement approach, where all indicators are influenced by their respective latent variables. This model illustrates the relationship between latent variables, their dimensions, and corresponding indicators. During the pilot testing phase adjustments were made by removing one item from PE, one item from FC, and three items from PD to enhance the model's reliability.

Figure 8- Presents the final measurement model.



According to Figure 8, the measurement model includes multiple latent variables, each associated with a set of indicators. Each indicator reflects its respective latent variable, reinforcing the reflective measurement model structure.

Internal consistency

Assessing internal consistency is a crucial step in evaluating the reliability of a reflective measurement model. In PLS-SEM, Composite Reliability (CR) is the primary measure of internal consistency, where higher values indicate greater reliability (Hair et al., 2019). CR values ranging between 0.7 and 0.9 are considered satisfactory to good, ensuring that the constructs are measured consistently.

Table 2. Internal consistency

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Accuracy	0.869	0.99	0.876
Completeness	0.848	0.947	0.898
Convenience	0.921	0.931	0.94
Format	0.843	0.924	0.881
Reliability	0.888	0.917	0.917
Timeliness	0.879	0.894	0.911
Auditors and Accountant Satisfaction	0.84	0.863	0.893

In addition to CR, Cronbach's Alpha is also used to assess internal consistency reliability. While it follows a similar threshold as CR, it often produces slightly lower values because it assumes equal indicator loadings (Hair et al., 2019). The results in Table 2 confirm that all constructs exhibit Cronbach's Alpha and CR values above 0.8, signifying strong reliability.

Moreover, the Average Variance Extracted (AVE) values indicate that all constructs meet the recommended threshold of 0.5 or higher, ensuring that each construct captures an adequate proportion of variance from its indicators. While Accuracy (AVE = 0.594) and Format (AVE = 0.6) have relatively lower AVE values, they still meet the minimum requirement, confirming the validity of the model.

Overall, these findings demonstrate strong internal consistency across all constructs, reinforcing the reliability of the measurement model for further hypothesis testing and structural analysis.

Convergent validity

Convergent validity measures the extent to which a construct correlates with its indicators, ensuring that the indicators effectively represent the construct (Hair et al., 2019). In PLS-SEM, Average Variance Extracted (AVE) is the key measure used to assess.

Table 3. Convergent Validity

	Accuracy	Auditors and Accountant Satisfaction	Completeness	Convenience	Format	Reliability	Timeliness
Accuracy	0.77						
Auditors and Accountant Satisfaction	0.367	0.824					
Completeness	0.62	0.398	0.864				
Convenience	0.538	0.537	0.658	0.871			
Format	0.641	0.74	0.626	0.858	0.775		
Reliability	0.812	0.462	0.598	0.648	0.755	0.83	
Timeliness	0.774	0.472	0.57	0.733	0.823	0.883	0.819

Construct validity

A construct achieves convergent validity if AVE ≥ 0.50, meaning that at least 50% of the variance is explained by the indicators.

Table 4. Construct validity

	Average variance extracted (AVE)
Accuracy	0.594
Completeness	0.747
Convenience	0.759
Format	0.6
Reliability	0.689
Timeliness	0.671
Auditors and Accountant Satisfaction	0.679

As shown in Table 4 all constructs exceed this threshold, confirming strong convergent validity. The highest AVE values are seen in Convenience (0.759), Completeness (0.747), and Reliability (0.689), indicating that their indicators strongly align with their respective constructs. Similarly, Auditors and Accountant Satisfaction (0.679) and Timeliness (0.671) show solid convergence. Although Accuracy (0.594) and Format (0.6) have slightly lower AVE values, they still meet the required threshold, ensuring that these constructs are well-represented by their indicators.

Discriminant Validity Assessment

Discriminant validity ensures that each construct in the model is distinct from others, meaning that it measures a unique concept rather than overlapping with other constructs (Hair et al., 2019). In this study, the Fornell-Larcker Criterion was used to assess discriminant validity. This method compares the square root of the AVE (diagonal values in the table) with the correlations between constructs (off-diagonal values). For discriminant validity to be established, each construct's diagonal value must be higher than the correlations with other constructs.

As shown in Table 4, all constructs meet this requirement, confirming satisfactory discriminant validity. The highest diagonal values represent the square root of the AVE for each construct, and they exceed all other correlation

values in the same row and column. For example, Accuracy (0.77) is greater than its correlations with other constructs such as Auditors and Accountant Satisfaction (0.367), Completeness (0.62), and Convenience (0.538). Similarly, Timeliness (0.819) and Completeness (0.864) also demonstrate clear distinctions from other constructs.

However, some constructs, such as Format (0.775) and Convenience (0.871), have relatively high correlations with other variables, particularly Reliability (0.83) and Timeliness (0.819). While these values are still within an acceptable range, they suggest a strong relationship between these constructs, which should be considered when interpreting the model results. Fornell-Larcker Criterion confirms that all constructs are sufficiently distinct from each other, supporting the validity of the measurement model. With discriminant validity established, the model can be confidently used for further structural analysis and hypothesis testing.

Heterotrait-Monotrait Ratio (HTMT)

Table 5. Discriminant validity

	Heterotrait-monotrait ratio (HTMT)
Auditors and Accountant Satisfaction <-> Accuracy	0.399
Completeness <-> Accuracy	0.716
Completeness <-> Auditors and Accountant Satisfaction	0.468
Convenience <-> Accuracy	0.521
Convenience <-> Auditors and Accountant Satisfaction	0.58
Convenience <-> Completeness	0.657
Format <-> Accuracy	0.695
Format <-> Auditors and Accountant Satisfaction	0.778
Format <-> Completeness	0.667
Format <-> Convenience	0.987
Reliability <-> Accuracy	0.809
Reliability <-> Auditors and Accountant Satisfaction	0.531
Reliability <-> Completeness	0.667
Reliability <-> Convenience	0.72
Reliability <-> Format	0.93
Timeliness <-> Accuracy	0.785
Timeliness <-> Auditors and Accountant Satisfaction	0.536
Timeliness <-> Completeness	0.592
Timeliness <-> Convenience	0.835
Timeliness <-> Format	1.025
Timeliness <-> Reliability	0.998

The Heterotrait-Monotrait Ratio (HTMT) analysis was conducted to assess discriminant validity, ensuring that each construct in the model is distinct from others. The results indicate that most constructs meet the recommended threshold of HTMT < 0.90, confirming that they are sufficiently unique. For instance, Auditors and Accountant Satisfaction and Accuracy (0.399), Completeness and Accuracy (0.716), and Convenience and Completeness (0.657) exhibit acceptable HTMT values, demonstrating clear distinctions between these constructs. However, some constructs show high correlations, particularly Format and Convenience (0.987), Timeliness and Format (1.025), and Reliability and Format (0.93), suggesting potential overlap. These high values indicate that some constructs may be measuring similar aspects, requiring further assessment. To improve model distinctiveness, a review of indicator cross-loadings and potential refinement of construct definitions is recommended. Despite these high correlations, the HTMT results largely support discriminant validity, confirming that most constructs in the model are adequately distinct and reliable for further analysis.

Coefficient of Determination (R2)

The coefficient of determination (R^2) measures how well the independent variables explain the variance in the dependent variable. In this study, the R^2 value for Auditors and Accountant Satisfaction is 0.636, indicating that 63.6% of its variance is explained by the predictor variables. This suggests a moderate to strong explanatory power, meaning that the independent variables significantly contribute to explaining satisfaction levels (Hair et al., 2019).

Table 6. Prediction Power

Dependent Variable	R-square	R-square adjusted
Auditors and Accountant Satisfaction	0.636	0.629

Additionally, the adjusted R^2 value of 0.629 accounts for the number of predictors in the model and provides a more reliable estimate. Since the difference between R^2 and adjusted R^2 is minimal, it indicates that the inclusion of predictors is justified, and the model is not overfitted. The results suggest that the model effectively explains Auditors and Accountant Satisfaction, though further improvements could enhance its predictive power.

Effect size (f2)

The **effect size (f^2)** measures the contribution of each **independent (exogenous) variable** to explaining the variance in the **dependent (endogenous) variable**. A higher f^2 value indicates a stronger impact of the predictor variable. According to **Hair et al. (2019)**, the rule of thumb for interpretation is:

- **$f^2 \geq 0.35$** → Large effect
- **$0.15 \leq f^2 < 0.35$** → Medium effect
- **$0.02 \leq f^2 < 0.15$** → Small effect
- **$f^2 < 0.02$** → Negligible effect

Table 7. Effect size

Independent variable	f-square
Accuracy -> Auditors and Accountant Satisfaction	0.003
Completeness -> Auditors and Accountant Satisfaction	0
Convenience -> Auditors and Accountant Satisfaction	0.07
Format -> Auditors and Accountant Satisfaction	0.891
Reliability -> Auditors and Accountant Satisfaction	0.002
Timeliness -> Auditors and Accountant Satisfaction	0.066

The effect size (f^2) analysis reveals that Format ($f^2 = 0.891$) has the strongest impact on Auditors and Accountant Satisfaction, indicating that it plays a crucial role in shaping satisfaction levels. In contrast, Convenience ($f^2 = 0.07$) and Timeliness ($f^2 = 0.066$) show small effect sizes, suggesting they contribute to satisfaction but with relatively lower influence. Meanwhile, Accuracy ($f^2 = 0.003$), Reliability ($f^2 = 0.002$), and Completeness ($f^2 = 0.000$) have negligible or no impact, implying that these factors do not significantly influence the dependent variable. Given these findings, the model could be optimized by focusing on Format as the primary driver of satisfaction, while refining or reconsidering variables with minimal impact to enhance the model's predictive power.

Path coefficients (β) and T-statistics

The analysis of path coefficients (β), T-statistics, and p-values provides insights into the strength and significance of relationships within the structural model. The results indicate that Format has the most substantial impact on Auditors and Accountant Satisfaction (β = 1.293, T = 10.408, p = 0.000), highlighting its crucial role in shaping satisfaction levels. Additionally, Convenience (β = -0.37, T = 3.721, p = 0.000) and Timeliness (β = -0.382, T = 2.774, p = 0.006) also demonstrate statistically significant effects, suggesting that these factors significantly influence the satisfaction of auditors and accountants.

Table 8. Hypotheses Testing

Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Accuracy -> Auditors and Accountant Satisfaction	-0.026	-0.014	0.086	0.302	0.762
Completeness -> Auditors and Accountant Satisfaction	0.047	0.041	0.065	0.734	0.463
Convenience -> Auditors and Accountant Satisfaction	-0.37	-0.382	0.099	3.721	0
Format -> Auditors and Accountant Satisfaction	1.293	1.314	0.124	10.408	0
Reliability -> Auditors and Accountant Satisfaction	0.095	0.092	0.13	0.737	0.461
Timeliness -> Auditors and Accountant Satisfaction	-0.382	-0.391	0.138	2.774	0.006

Accuracy (β = -0.026, p = 0.762), Completeness (β = 0.047, p = 0.463), and Reliability (β = 0.095, p = 0.461) show weak and non-significant relationships, indicating that they do not have a meaningful impact on satisfaction. So, these might not be the strongest predictors in the model and thus may need rethinking or refinement for explanatory power. Emphasizing the overall results, it can be derived that Format, Convenience, and Timeliness are the glue factors in Auditor Accountant Satisfaction while Accuracy, Completeness, and Reliability do not set into this context a significant hold. Future improvement initiatives would fall in these directions with variables that are given priority for impact, followed by the less moderate, to enhance performance of the model. In terms of the analysis, this implies that Convenience and Timeliness do have significant effects on Audit and Accountant Satisfaction, their effects probably being moderated by other factors like workload and system usability or user experience. In contrast, Format is supposed to have the highest positive impact which means that its impact will increase or decrease regarding outside factors.

Findings suggest that by increasing workloads or reducing training, the negative impact of Timeliness and Convenience on Satisfaction could be sharpened. However, with proper training and training or the use of the system with a good structure, any of these negative effects may not be as sharp. Results also show that Format is one of the major factors determining satisfaction; however, the effectiveness may differ based on user acquaintance. Less experienced or digital-literate users may not benefit much from a well-structured format, while active users may find it much more valuable.

In summary, the results show that satisfaction comes not only from direct factors, but from external influences, such as workload, training, and familiarity with the system. Hence, in order for organizations to realize advantages from improved user satisfaction, they should consider improving system usability and relieving stress from workload while providing adequate training to create a more positive impact for such key factors such as Format, Convenience, and Timeliness.

VII. SUMMARY OF HYPOTHESIS TESTING

The hypothesis testing results provides an indication of the factors influencing Satisfaction of Accountant and Aud with ChatGPT. The analysis reveals that Convenience (H3), Format (H4), and Timeliness (H6) significantly impact satisfaction, while Accuracy (H1), Completeness (H2), and Reliability (H5) do not show a statistically significant relationship.

Table 9. Summary of Hypotheses

Hypothesis	Statement	Result
Ha1	There is a relationship between Completeness and User Satisfaction in the context of ChatGPT.	**Rejected**
Ha2	There is a relationship between Accuracy and User Satisfaction in the context of ChatGPT.	**Rejected**
Ha3	There is a relationship between Reliability and User Satisfaction in the context of ChatGPT.	**Rejected**
Ha4	There is a relationship between Timeliness and User Satisfaction in the context of ChatGPT.	**Accepted**
Ha5	There is a relationship between Convenience and User Satisfaction in the context of ChatGPT.	**Accepted**
Ha6	There is a relationship between Format and User Satisfaction in the context of ChatGPT.	**Accepted**

VIII. FINDINGS AND CONCLUSION

From the results of the hypothesis testing, it can be concluded that Timeliness, Convenience, and Format condition User Satisfaction; in contrast, Accuracy, Completeness, and Reliability did not present a statistically significant relationship. This indicates that professionals care more about efficiency, ease of use, and structure than about having an output that is completely accurate or complete in AI-generated outputs.

- Timeliness (Supported): The findings indicate that delays in AI-generated responses negatively affect user satisfaction. Users prefer AI tools that provide fast and efficient responses, emphasizing the importance of response speed in professional settings.

- Convenience (Supported): The study confirms that usability and accessibility significantly influence satisfaction. A well-designed interface and smooth user experience enhance engagement, whereas complexity may lead to dissatisfaction.

- Format (Supported): The results show that well-structured and clearly presented information improves user satisfaction. Professionals value AI-generated outputs that are easy to interpret and apply in decision-making processes.

- Accuracy (Not Supported): The study finds that accuracy does not have a significant effect on user satisfaction, suggesting that users may rely on additional verification processes rather than expecting AI-generated information to be entirely accurate.

- Completeness (Not Supported): The findings indicate that users prioritize speed and efficiency over extensive detail, meaning that comprehensiveness alone does not contribute to higher satisfaction.

- Reliability (Not Supported): The results suggest that minor inconsistencies in AI-generated content do not significantly impact user satisfaction, indicating that professionals may accept small variations as long as the overall output remains useful

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