

Introduction

Emerging technologies have helped to develop accounting systems of companies, improve business performance and the emergence of cloud accounting, and one of the most important negative points of using information technology in the accounting information system is the lack of standard technologies used in all systems. Companies are usually selective in choosing technologies that suit their activities, and this weakens the transparency of outputs (Jasem Verao, 2020). Therefore, with the rapid growth of the use of technologies in organizations, identifying the factors affecting the use of technologies has become particularly important in the accounting information system (Al-Yasin and Pourzmani, 1401). Looking at the latest technology in advanced countries, it is clear that the effects and economic benefits of access to and enjoyment of this technology are very different for developed and developing countries, including Iran. In other words, its application, acceptance and dissemination in less developed countries takes place with a delay and at a slower speed than competitors.

According to the stated content, in the special conditions of Iran as a developing country, which is facing challenges and limitations in terms of economic, political, cultural, laws and regulations, in accepting emerging technologies; The importance of knowing these factors of acceptance from the point of view of experts and identifying the actions and reactions of acceptance is important and necessary.

Purpose

The purpose of this study is to provide a comprehensive model of the acceptance of emerging technologies, such as an extensible reporting language, organizational resource planning based on cloud computing and the Internet of Things, and the quality of the accounting information system, with the help of a mixed method. and measure the effect of strategies on this relationship. This study tries to answer these questions through the insights obtained from experts with experience and theoretical data. What are the factors that create acceptance of emerging technologies in the quality of accounting information system? What are the dimensions and components of strategies? And what effect does acceptance have on this relationship?

Method

This research is descriptive in terms of method and field in terms of implementation. The direction of the research is based on the purpose of the basic research and in terms of collecting exploratory information and in terms of qualitative and quantitative data (combination) and based on combined methods. The research method is a multifaceted database type. In this type of study, the findings from both quantitative and qualitative parts are combined with each other in the interpretation stage of the findings. In this research, with the tools and methods of qualitative analysis, as well as with the help of in-depth and semi-structured interviews, to determine the components of the dimensions of strategic strategies, empirical data from experts and experts were collected and analyzed. Then this model has been quantitatively analyzed for further completion and application as well as optimal decision making. The implementation method in the quantitative part is based on the structural equations based on which the relationship between the variables is measured. In the qualitative part of this research, the relevant statistical population included: expert university professors familiar with information systems and accounting technology, certified accountants, independent auditors with knowledge and information in the field of technology, as well as technology specialists. Familiar with finance and soft design, the snowball sampling method is used in this part. Theoretical saturation in this research was achieved by conducting 15 interviews.

Findings

In this study, the factors of technology acceptance were identified in the axes, causal, contextual, intervening, and strategies related to the main phenomenon. From the dimension of acceptance factors, 48 conceptual codes were identified in the form of 10 components, and from the dimension of strategies, 28 conceptual codes were identified in the form of 5 components in this research. Presented. In the quantitative part, the results show the positive impact of the components of the technology adoption strategies on the quality of the accounting information system. In this acceptance model, emerging technologies and strategies have had a positive and significant impact on the quality of the accounting information system

with factor loadings (0.63) and (0.36), respectively. But the effect and reaction (strategies) on this relationship was not significant.

Discussion and conclusion

It confirms the importance of dimensions and components of adoption of emerging technologies and strategies on the quality of accounting information systems. In explaining this result, it should be stated that, in general, the quality of the information system is influenced by the three main issues of information, information technology, and strategic management. Therefore, it is necessary to pay attention to the main strategies, both intra-organizational and extra-organizational strategies, and to analyze the necessity of using technology and the requirements of staying at the forefront of technological progress, among the factors affecting accounting quality. Information that shows this. that the approaches and business strategies of audit institutions should be directed towards the digital transformation in connection with the new digital. Managers' strategies and strategies can be both a deterrent and a driving factor, and this issue depends on the specific conditions of each country, the level of maturity and agility of managers. For this purpose, if mature and intelligent managers have a correct understanding of these technologies. He himself is the leading factor, and on the contrary, if he does not have a correct understanding; It can be considered as a deterrent.

Keywords: strategies, emerging technologies, technology acceptance factors, accounting information system quality.