Barriers and Optimization Paths of Big Data Technology Acceptance for Improving Accounting Information Quality from the Perspective of Trust Moderation

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Abstract

Big data analytics can expand the timeliness and scope of accounting information, yet investment in digital systems does not by itself establish that users will accept the resulting reports. This paper develops a problem-oriented conceptual analysis of that gap, using the old industrial bases of Northeast China as an application context. It integrates the technology acceptance model, the resource-based view of big data analytics capability, and research on organizational and technology-related trust. The analysis distinguishes actual accounting information quality from stakeholders' perceptions and separates system adoption from informed reliance on specific outputs. Three interacting barriers are identified: an imbalance between technical infrastructure and complementary human and organizational resources; insufficient or poorly calibrated algorithmic, organizational, and institutional trust; and differences in the information requirements of finance personnel, investors, auditors, and regulators. Trust is proposed to accelerate the acceptance-to-quality-perception relationship when users can verify relevant capabilities, while potentially buffering temporary implementation difficulties when correction procedures remain credible. Neither effect is treated as an empirically estimated result, and excessive trust is recognized as a possible source of automation bias. The paper proposes proportionate model documentation, accountable data governance, capability-based resource allocation, stakeholder-specific explanations, and staged implementation with independent evaluation. Its contribution is a set of connected mechanisms and practical assessment criteria rather than evidence that regional firms share a uniform adoption rate or trust deficit. The framework provides a basis for subsequent comparative case research, stakeholder surveys, and longitudinal evaluation of whether digital accounting improvements are both demonstrable and credible.

Keywords: Big Data Technology Acceptance; Accounting Information Quality; Trust Moderation; BDAC; Old Industrial Bases in Northeast China

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1. Introduction

Digital transformation changes the evidence available to accounting, the speed at which it can be processed, and the responsibilities of those who interpret it. Transaction records can be connected with production logs, procurement documents, customer interactions, and other operational observations. These connections can assist reconciliation, identify unusual relationships, and support estimates that previously relied on narrow reporting windows. Accounting research nevertheless treats the expansion of available data as a challenge to established methods of evidence assessment as well as an opportunity for analysis. Greater volume does not ensure that observations are relevant, complete, or appropriately translated into accounting judgments (Vasarhelyi et al., 2015; Warren et al., 2015). The central issue is therefore how organizations convert additional analytical possibilities into information that users have reason to consider useful and credible.

The old industrial bases of Northeast China provide the application setting for this question. The discussion concerns firms in industrial production and related supply networks where accounting systems may need to connect established processes with newer analytical applications. It does not assume that all firms, provinces, ownership categories, or industries have the same technological maturity. Instead, the setting directs attention to the compatibility of legacy records, operational knowledge, financial reporting routines, and changing skills requirements. Digital transformation research emphasizes changes to organizational processes and value creation, extending well beyond the purchase of equipment (Vial, 2019; Verhoef et al., 2021). This perspective supports examining the quality of integration rather than treating installed platforms or expenditure totals as sufficient evidence of successful transformation.

A distinction between actual and perceived accounting information quality is essential. Actual quality concerns the ability of accounting information to represent relevant economic circumstances and support decisions under the applicable reporting requirements. Perceived quality concerns a user's assessment of that information. The two can diverge: a carefully controlled report may be distrusted because its production process is obscure, while a convincing dashboard may be accepted despite weak source data. Reviews of earnings quality show that different proxies capture different properties and cannot be treated as interchangeable measures (Dechow et al., 2010). Evidence on accounting standards and reporting quality likewise underscores the importance of accounting outcomes rather than presentation alone (Barth et al., 2008). This paper therefore asks how technology acceptance and trust affect informed evaluations without assuming that favorable evaluations establish objective accuracy.

The technology acceptance model explains perceived usefulness and perceived ease of use as important determinants of acceptance (Davis, 1989). Its extensions consider social influence, job relevance, experience, and facilitating conditions (Venkatesh & Davis, 2000; Venkatesh et al., 2003). These ideas are relevant to finance personnel who must operate analytical systems, but acceptance is not equivalent to reliable use. A user may accept a platform because it is mandatory, convenient, or endorsed by management while remaining unable to evaluate a particular prediction. Conversely, an auditor may regard the analytical application as valuable while rejecting an unsupported accounting estimate. The present analysis treats acceptance as willingness and readiness to use a defined technology for a defined task, rather than as unquestioning approval of every resulting report.

The resource-based view explains why similar technological purchases can have different consequences. Firm resources generate value through their organization and combination, rather than through ownership alone (Barney, 1991; Bharadwaj, 2000). Research on big data analytics capability similarly distinguishes data and technical resources from human expertise, managerial coordination, and organizational conditions (Gupta & George, 2016). The trust perspective adds a separate question: whether the parties relying on a

system have justified expectations about its competence, the organization controlling it, and the safeguards surrounding its use (Mayer et al., 1995; McKnight et al., 2002). These perspectives address different links in the same process. Resources influence what an organization can do, acceptance influences whether and how people use its systems, and trust influences how users respond to uncertainty in the resulting information.

This paper is a conceptual synthesis supported by published journal research, rather than a completed interview study, regional survey, or statistical test. Literature was selected for its relevance to technology acceptance, analytics capabilities, accounting information, trust, and data governance; bibliographic details were checked against DOI records and available publisher information. This is a focused theoretical integration, not an exhaustive systematic review with a predefined search protocol or screening count. Findings from other sectors and jurisdictions are used to develop mechanisms that may apply to industrial accounting, with their transferability treated as a question for future investigation. Regional prevalence, causal effect sizes, and stakeholder rankings are not estimated.

The analysis addresses three connected questions. Why can investment in digital accounting fail to generate informed acceptance? How might different forms of trust change the relationship between acceptance and perceived information quality? Which organizational and institutional interventions could improve both the evidence behind accounting outputs and stakeholders' ability to evaluate it? The contribution is a practical account of the links and feedback between these questions. The following sections examine the relevant operational conditions, explain the proposed barriers and interactions, and develop implementation paths whose effectiveness can subsequently be evaluated. Their purpose is to connect accounting controls with user judgment, without replacing professional skepticism with promotional claims about technology.

2. Current Practical Status of Digital Accounting in Northeast China's Old Industrial Bases

2.1 Big Data Infrastructure and the Limits of Hardware-Based Adoption

Infrastructure is an enabling condition for digital accounting, but it is an incomplete indicator of adoption. A firm can operate an enterprise platform and still transfer important reconciliations through spreadsheets, manually recode exceptions, or retain incompatible definitions across departments. Such arrangements may be appropriate during transition, yet they limit what hardware counts reveal about the quality of an accounting process. Research on enterprise systems and business analytics links analytical possibilities to the organization of managerial accounting work (Appelbaum et al., 2017b). The practical assessment should therefore identify which activities are supported, which remain manual, and whether the connections between them preserve the meaning of the underlying transactions.

For an industrial enterprise, integration may involve linking a production quantity, an inventory movement, a supplier invoice, and a ledger entry. These observations do not necessarily occur simultaneously or use identical units. A real-time feed can increase reporting speed while leaving differences in recognition timing, measurement assumptions, or ownership unresolved. The value of analytics depends on whether those differences are documented and reconciled. Business intelligence research in management accounting consequently offers a broader agenda than the automation of routine calculation (Rikhardsson & Yigitbasioglu, 2018). It directs attention to the purposes of analysis, the decisions informed, and the organizational arrangements through which information becomes actionable.

Accordingly, this paper does not infer regional infrastructure coverage from unverified percentages. A defensible assessment of firms in Northeast China would distinguish installation, active use, integration depth, and control effectiveness. Relevant evidence could include the proportion of significant data sources reconciled with financial records, the frequency of unresolved exceptions, and whether authorized staff can reproduce an important output. These are proposed assessment dimensions, not results measured in this study. Their advantage is that they connect technological investment with specific accounting tasks. A firm can then

identify whether a constraint lies in system availability, inconsistent data definitions, incomplete integration, or the absence of an accountable process owner.

2.2 Matching Hardware with Human and Intangible Resources

Resource imbalance arises when technical capacity expands faster than the complementary resources required to use it. In the resource-based account of analytics capability, access to data and computing resources does not substitute for analytical expertise, business knowledge, or coordination (Gupta & George, 2016). A finance department may receive sophisticated software while lacking time to inspect data transformations or question the assumptions embedded in a model. Operational employees may understand unusual production events but have no channel for correcting the financial data derived from them. The issue is thus partly a coordination problem: knowledge exists in different locations but is not reliably connected to the accounting workflow.

Human capability includes identifying which information is material, interpreting uncertainty, distinguishing correlation from accounting evidence, and recognizing when an output requires escalation. Technical specialists contribute data engineering and model evaluation; accountants contribute knowledge of transactions, estimates, controls, and reporting consequences. Neither role can replace the other through a brief software demonstration. Research on the changing accounting profession and accounting education highlights the need to develop analytical skills alongside professional judgment (Richins et al., 2017; Janvrin & Watson, 2017). Recruitment and training should therefore be evaluated against concrete tasks, such as reproducing an analytical estimate or explaining a discrepancy, rather than against attendance alone.

Intangible resources include shared definitions, incentives to report defects, learning routines, and the authority to correct problems across departmental boundaries. Evidence on information technology business value emphasizes complementary organizational conditions (Melville et al., 2004). Analytics research similarly identifies dynamic and operational capabilities as important links between analytical resources and competitive performance (Mikalef et al., 2020; Wamba et al., 2017). These findings support a conditional proposition for accounting: additional computing capacity is more likely to improve useful adoption when firms can coordinate the people and routines that convert data into controlled reporting processes. The proposition does not imply that higher adoption automatically produces better reporting, or that a capability measured in general business settings has already been validated for Northeast China's accounting ecosystem.

Resource planning should also account for the full operating life of an application. Interfaces must be maintained when source systems change, staff need support after training, and historical outputs may need to be reconstructed after a vendor update. A one-time installation budget can obscure these continuing requirements. For an accounting use case, the relevant cost comparison therefore includes maintenance, review time, correction, and evidence retention. This perspective also helps explain why a smaller but well-supported deployment may outperform a larger and more fragmented one. It is the sustained combination of resources that matters, consistent with the capability view, rather than the assumption that the newest technical component necessarily has the highest marginal value.

2.3 Heterogeneous Technology Acceptance Among Multi-Stakeholder Groups

Technology acceptance must be assessed separately for the people producing information and those evaluating it. Finance personnel interact with input interfaces, reconciliation tools, and approval procedures. Investors usually encounter published reports and explanations, rather than the production system itself. Auditors need sufficient evidence to evaluate relevant assertions, including records that management may not make public. Regulators require consistent definitions and the ability to investigate exceptions within their remit. These groups consequently face different costs of use, different information asymmetries, and different consequences when an accounting judgment is wrong. Their willingness to rely on the same analytical output need not be identical.

For finance personnel, ease of use should encompass exception handling and recoverability as well as speed. A system that processes ordinary transactions efficiently but makes an unusual correction difficult can reduce confidence in the reporting process. For investors, usefulness may depend on whether analytical explanations clarify cash-flow expectations or uncertainty without creating misleading precision. For auditors, access to source evidence, model changes, and management overrides may matter more than interface simplicity. The auditing literature identifies distinctive research and practice challenges surrounding large datasets and analytical techniques (Appelbaum et al., 2017a; Cao et al., 2015). These requirements cannot be inferred from a generic measure of satisfaction with technology.

It would therefore be inappropriate to rank regional stakeholders from highest to lowest acceptance without comparative evidence. A more useful starting point is to specify the object of acceptance for each group and the task for which reliance is requested. Extended acceptance research recognizes that social and facilitating conditions affect adoption (Venkatesh et al., 2003), while research on human responses to algorithms documents both appreciation and resistance under different conditions (Logg et al., 2019; Dietvorst et al., 2018). The proposed framework treats these differences as matters for empirical assessment. Variation between stakeholders may reflect legitimate duties and access restrictions, rather than cognitive error or resistance to modernization.

2.4 Algorithmic, Organizational and Institutional Trust in Digital Accounting

The three trust dimensions refer to different objects and should not be collapsed into a single favorable attitude. Algorithmic trust concerns expectations about the dependability and suitability of an analytical procedure for a particular accounting task. Organizational trust concerns the competence, integrity, and intentions of the firm or team controlling the information process. Institutional trust concerns confidence in the surrounding arrangements for independent verification, accountability, and correction. Organizational trust theory provides an account of ability, benevolence, and integrity, but does not itself establish a ready-made three-dimensional scale for industrial accounting (Mayer et al., 1995). The distinctions used here are an analytical adaptation that would require contextual measurement development.

Trust in technology also differs from confidence in the organization operating it. An investor may consider the software technically capable while doubting management's choice of assumptions. An accountant may trust management's intentions while recognizing that an unfamiliar model is poorly validated. An auditor may be reassured by an independent review but still require evidence for a specific balance. Research integrating trust with technology acceptance supports examining these relationships without equating trust, risk perception, and adoption (Gefen et al., 2003; Pavlou, 2003). Research on trust measurement further cautions against treating trusting beliefs, institutional assurances, and intentions to rely as interchangeable constructs (McKnight et al., 2002).

The practical objective is calibrated trust: reliance proportionate to demonstrated capabilities and the consequences of failure. Low trust can prevent useful engagement, but excessive trust can discourage scrutiny. Reviews of trust in artificial intelligence and automation emphasize the conditions under which reliance becomes appropriate (Glikson & Woolley, 2020; Lee & See, 2004). For regional accounting applications, the relevant question is consequently which evidence, responsibilities, and safeguards would justify reliance, rather than whether attitudes can be made uniformly positive. This approach permits dissatisfaction to act as a useful signal when a system is difficult to verify, while recognizing that transparent correction can rebuild confidence after an implementation problem.

3. Core Practical Problems and Internal Mechanism Analysis

3.1 Problem 1: Deficient Multi-Dimensional Trust Fails to Play Moderating Roles

3.1.1 Insufficient Algorithmic Trust Triggers Widespread Doubts on Information Quality

Insufficient algorithmic trust can weaken the link between an accepted technology and a favorable evaluation of its outputs. A finance team may find a forecasting tool useful, while an auditor cannot determine how a source variable entered a material estimate. The problem is not simply that the mathematics is complex. It is that the user lacks enough task-relevant evidence to assess inputs, assumptions, error characteristics, and the limits of application. Accounting analytics research identifies challenges in judgment when large datasets increase complexity and create opportunities for selective interpretation (Brown-Liburd et al., 2015). A sophisticated interface can conceal these limitations rather than resolve them.

Transparency should therefore be understood in relation to a decision and its consequences. Publishing source code is neither always feasible nor sufficient. A reviewer may need a description of data coverage, transformations, validation conditions, sensitivity to assumptions, and the route from a model output to the recorded accounting amount. Evidence should also identify what the procedure cannot establish. For example, detecting an unusual transaction pattern can prioritize investigation, but it does not alone demonstrate misstatement or intent. Research on artificial intelligence in accounting emphasizes the importance of connecting technical developments with substantive accounting questions (Sutton et al., 2016).

The proposed acceleration mechanism is conditional. When users judge a system useful and can verify its relevant capabilities, algorithmic trust may strengthen the relationship between acceptance and perceived quality. Where important weaknesses remain undisclosed, stronger trust may instead increase unjustified reliance. This distinction prevents a purely positive moderation claim from becoming a recommendation to maximize confidence. Evaluation should examine both acceptance and the ability to identify flawed outputs. A successful intervention would make users more willing to rely on well-supported results and more capable of challenging unsupported ones, rather than merely increasing favorable questionnaire scores.

An illustrative inventory application makes the distinction concrete. Operational data may suggest a deterioration in expected selling conditions, and an analytical model may translate that pattern into an estimated adjustment. Acceptance of the monitoring tool does not settle whether the observations cover the relevant inventory, whether the assumptions match the reporting purpose, or whether the proposed adjustment is supportable. A reviewer needs to understand those links and the uncertainty around them. If the links are documented, a complex procedure can still be assessable without every user understanding every calculation. If they are missing, additional confidence in the brand of software is a weak basis for reliance. This example identifies questions for verification; it is not a reported enterprise case or an estimate of a financial effect.

3.1.2 Low Organizational Trust Induces Defensive Cognitive Bias

Organizational trust concerns the incentives and conduct of those controlling data and analytical choices. Managers can influence variable selection, reporting boundaries, model updates, and the treatment of inconvenient exceptions. Even technically sound software cannot remove these choices. A stakeholder who doubts the independence of review or the transparency of management intervention may remain skeptical of a digital report. Conversely, an organization with a record of explaining corrections can provide reasons to distinguish a temporary processing defect from deliberate misrepresentation. The distinction follows the broader separation between technical competence and organizational integrity in trust theory (Mayer et al., 1995).

The proposed buffering function means that credible governance can reduce disproportionate reactions to limited and openly corrected implementation problems. It does not mean tolerating material misstatement,

suppressing incidents, or accepting unexplained deviations. A buffer is justified only when the issue is identified, its consequences are assessed, responsible staff are accountable, and correction can be independently checked. Without those conditions, an appeal to organizational trust becomes a substitute for evidence. Work on accountability and big data cautions that new information technologies can reconfigure visibility and responsibility, rather than automatically improving either (Arnaboldi et al., 2017).

This argument should not be converted into a claim that all state-owned enterprises or hierarchical firms lack integrity. Ownership and administrative structure can shape authority and incentives, but their effects require observation. Appropriate investigation would compare decision rights, escalation independence, and the handling of adverse findings across firms. The practical implication is to assess governance arrangements directly. Users should know who can change a material assumption, who reviews that change, and whether those reviewers can challenge senior management. Organizational trust is more defensible when it rests on these observable practices than when it rests on reputation or the scale of digital investment.

3.1.3 Imperfect Supervision Rules Weaken Institutional Trust

Institutional trust becomes relevant when users cannot verify all important accounting processes themselves. Auditing arrangements, professional competence, governance expectations, and credible corrective mechanisms can support confidence that serious deficiencies will be identified and addressed. However, the existence of an external institution does not ensure the quality of every report. Reviews of auditing research distinguish audit quality from simple indicators of auditor presence and show why evidence must be assessed with attention to incentives and setting (DeFond & Zhang, 2014). Institutional reassurance should therefore complement, rather than replace, scrutiny of the underlying accounting evidence.

A practical difficulty is the division of responsibility across the enterprise, its analytical vendor, assurance providers, and oversight bodies. A vendor may explain model performance without evaluating reporting judgments, while an auditor may assess an estimate without controlling the software development process. Data governance research addresses the allocation of decision rights and accountabilities surrounding data (Khatri & Brown, 2010; Abraham et al., 2019). Applied to accounting, the relevant institutional arrangement must make clear which party is responsible for data definitions, access permissions, model approval, evidence retention, and the resolution of disputes. Otherwise, each participant can reasonably believe that a different participant has performed the necessary review.

The institutional barrier in this framework is thus a gap to investigate, not a finding that Northeast China lacks all relevant supervision. General accounting, audit, and data obligations may already apply even where specialized analytical guidance is incomplete. Proposed improvements should clarify how existing duties operate in digital workflows and identify unresolved interfaces. Their value can be assessed through consistency of documentation, reproducibility of significant judgments, and effective access to correction procedures. Strong institutional trust should make these checks credible and accessible, without implying that uniform technology or identical analytical models are appropriate for every firm.

3.2 Problem 2: Unbalanced BDAC Structure Restrains Big Data Technology Acceptance

An unbalanced analytics capability can constrain both perceived usefulness and perceived ease of use. Technical infrastructure may be available, yet incomplete interfaces require finance staff to correct records manually. Analytical tools may be powerful, yet their outputs are not tied to decisions for which accountants are responsible. In both cases, the barrier arises from the configuration of resources around a workflow. Research on analytics capability and strategy alignment suggests that performance depends on how analytical resources connect with organizational objectives (Akter et al., 2016). Purchasing increasingly sophisticated tools without defining their reporting purpose can therefore increase complexity without increasing useful capability.

Tangible resources include more than servers. Relevant investments can encompass reliable interfaces, controlled data storage, metadata, access management, testing environments, and recoverable records of transformations. These resources are complementary: a fast model is of limited accounting value when its input definitions cannot be reconstructed. Data quality research emphasizes fitness for use and the perspectives of data consumers, rather than accuracy in isolation (Wang & Strong, 1996). A data element suitable for production scheduling may need additional reconciliation before it can support a financial estimate. The capability requirement is to preserve that difference and manage the transformation explicitly.

Human resources determine whether these technical arrangements can be evaluated and improved. Accountants need enough analytical literacy to question results, while technical staff need enough accounting understanding to recognize when data processing changes the meaning of a transaction. Managers must also coordinate priorities when operational and financial teams value different outputs. Studies of changing accounting work describe the professional opportunities and pressures created by internet-related technologies (Moll & Yigitbasioglu, 2019). Training should address this intersection of skills rather than assuming that accounting expertise or programming competence alone is sufficient for every role.

Intangible resources determine whether learning becomes routine. Staff require permission to report defects, time to investigate exceptions, and incentives that do not reward speed at the expense of reliability. Dynamic capability theory emphasizes the ability to adapt and reconfigure resources as circumstances change (Teece, 2007). This supports a resource-allocation principle: invest in the limiting complement of an important accounting process, rather than automatically expanding the most visible technical asset. A firm with sufficient computing power but weak data ownership may gain more from clarifying responsibilities and improving reconciliation than from another platform. Whether that choice improves actual reporting outcomes remains an empirical question.

3.3 Problem 3: Heterogeneous Stakeholder Cognition Widens Quality Evaluation Divides

Differences in stakeholder judgment can be legitimate responses to different information needs. A timely exception report may assist internal control without being sufficiently complete for an external reporting decision. A predictive indicator useful to an investor may not provide appropriate evidence for a recognized asset. An auditor may require a detailed reconstruction that would make a public explanation difficult to understand. Data quality research supports recognizing these consumer-specific requirements (Wang & Strong, 1996), while accounting quality research shows why no single outcome measure captures every desirable reporting property (Dechow et al., 2010). The framework therefore treats the evaluation gap as a problem of alignment as well as a possible source of bias.

Five information attributes structure the present discussion: relevance, faithful representation, understandability, timeliness, and comparability. They are used as practical dimensions for evaluating the proposed mechanisms, not as a claim that accounting quality has only five attributes. An intervention may improve one while making another harder to assess. More frequent estimates, for example, can improve timeliness while increasing revision frequency and the burden of explaining uncertainty. Comparability can also decline when firms use different data coverage, model versions, or recognition assumptions. These trade-offs require explicit evaluation rather than an aggregate satisfaction score that conceals conflicting priorities.

Communication can create additional distortions when the same output is described differently to different groups. A polished investor presentation may omit uncertainty disclosed in the internal audit record, encouraging confidence that is difficult to defend. Conversely, a technically complete explanation may overwhelm readers and obscure its practical meaning. The response should be layered explanations anchored in a common controlled accounting record. Stakeholders can receive different levels of detail while retaining consistent values, definitions, limitations, and correction histories. That design preserves legitimate differences in access without constructing incompatible versions of the underlying financial position.

3.4 Interactive Logic of Three Core Dilemmas

The three barriers interact through a sequence that is useful analytically but is not established here as a causal model. Complementary resources enable controlled use; controlled use influences whether technology is considered useful and manageable; trust influences willingness to rely on resulting information; and stakeholder requirements shape which properties are evaluated. Studies connecting analytics resources with performance and innovation support examining intervening organizational processes (Mikalef et al., 2020; Ciampi et al., 2021). They do not prove that the same sequence or coefficients apply to accounting quality in Northeast China. The present synthesis identifies relationships that a subsequent study should distinguish and test.

The first proposition is that complementary human and organizational resources strengthen the relationship between technical investment and useful accounting adoption. The second is that task-specific algorithmic trust strengthens the association between acceptance and perceived information quality when that trust is supported by verifiable performance and appropriate controls. The third is that organizational and institutional safeguards may reduce excessive negative reactions to disclosed, bounded implementation errors, while maintaining scrutiny of material reporting risks. These propositions express the acceleration and buffering mechanisms in conditional terms. They also allow interventions to fail when confidence rises without an improvement in the underlying evidence.

Feedback creates possible alternative explanations. Reliable information may increase trust and acceptance, rather than being their consequence. Successful firms may invest more in analytics, recruit stronger staff, and receive more favorable stakeholder evaluations simultaneously. Mandatory use can also produce high usage with low acceptance. Research on digital transformation and accounting information quality provides relevant empirical context (Chen et al., 2024; Li et al., 2025), but cannot settle all these directions for the proposed framework. A future design would need temporal ordering, independent outcome measures, and attention to firm characteristics before interpreting observed associations as moderation or causal effects.

The fourth proposition concerns stakeholder alignment: consistent evidence with appropriately differentiated explanations should reduce disagreement attributable to misunderstanding, but need not remove disagreement over valuation, risk, or management incentives. The fifth concerns excessive reliance: where users cannot challenge outputs, high acceptance and trust can increase the likelihood that weak evidence goes unexamined. Research on the automation-augmentation relationship supports treating human judgment and automation as interdependent organizational choices (Raisch & Krakowski, 2021). Together, these propositions make the framework falsifiable: favorable attitudes alone are insufficient, and evidence of inappropriate reliance would count against a uniformly positive account of trust.

Moderation must also be distinguished from mediation. Trust is a moderator if the association between acceptance and perceived quality differs according to a separately specified level of trust. It is a mediator if acceptance changes trust and trust subsequently changes the quality evaluation. Both processes are plausible, but they require different temporal evidence and should not be inferred from the same cross-sectional correlation. Measurement levels matter as well: an individual's trust is not automatically a property of the entire firm, and a firm's technical capability is not simply the average of users' favorable attitudes. A future analysis should identify the level of each construct, account for respondents sharing an organization, and avoid interpreting agreement between questionnaire items as proof of a mechanism. These distinctions narrow the claims while improving the framework's testability.

4. Targeted Optimization Countermeasures for Northeast China's Old Industrial Bases

4.1 Construct Multi-Layer Trust System to Activate Dual Moderating Functions

4.1.1 Establish Standardized Algorithmic Transparency Disclosure Rules

Algorithm documentation should begin with the accounting decision it supports. For each material analytical application, the firm should record its intended purpose, responsible owner, relevant source systems, principal transformations, important assumptions, and circumstances requiring human review. Documentation should distinguish a prediction, an exception flag, and an accounting determination. The auditor or other authorized reviewer should be able to trace the relevant output back to a retained input and an identifiable model version. Research on analytics in audit engagements provides a basis for connecting analytical procedures with evidence requirements (Appelbaum et al., 2017a; Alles, 2015). Documentation is useful when it supports that connection, rather than when it merely lists technical features.

Transparency should be proportionate to the audience and the consequences of error. Internal users may need operational instructions, while an independent reviewer needs more detailed validation and change records. Investors can receive a concise explanation of how analytics informs a material estimate, its important limitations, and the handling of uncertainty. Proprietary code need not be disclosed indiscriminately, but confidentiality should not prevent necessary assurance access. Validation should cover relevant data conditions and known failure modes, including changes in production, customers, or reporting practices. Explanation quality can then be assessed through reconstruction tasks and users' ability to identify limitations. The aim is warranted reliance, consistent with research on appropriate trust in automation (Lee & See, 2004).

4.1.2 Optimize Corporate Governance to Elevate Organizational Trust

Organizational trust should be strengthened through the allocation of responsibilities. Business owners should define the accounting purpose; data owners should maintain definitions and quality controls; technical owners should manage development and versions; and authorized reviewers should evaluate material changes. Approval authority must be clear when one person performs several roles in a smaller firm. Independence should be proportionate to the significance of the judgment, with an escalation route outside the team responsible for the disputed output. Data governance research emphasizes assigning accountability to decisions rather than treating governance as a technology feature (Khatri & Brown, 2010; Abraham et al., 2019).

Management interventions should remain visible. A retained record should identify who changed an assumption, why the change was made, how its reporting consequences were assessed, and who approved it. Disclosed correction procedures can support confidence when ordinary implementation defects arise, but repeated unexplained adjustments should trigger additional review. The same principle applies to incentives: staff should be rewarded for resolving meaningful exceptions and preserving evidence, rather than solely for reducing processing time. Firms can evaluate progress through unresolved reconciliation items, the reproducibility of significant estimates, and the timely closure of corrective actions. These indicators operationalize the proposed trust mechanism without claiming that a favorable organizational reputation can substitute for reporting controls.

4.1.3 Improve Regional Institutional Supervision Framework

Institutional improvement should focus on the interfaces between existing reporting responsibilities and newer analytical practices. Professional associations, assurance providers, and relevant authorities could develop common terminology for data provenance, model changes, exception handling, and retention of significant evidence. Such guidance should describe necessary capabilities and responsibilities while allowing different technical implementations. A contingency approach to data governance is especially relevant where firms vary in size, complexity, ownership, and dependence on vendors (Weber et al., 2009).

Uniform documentation of an accounting concept does not require identical software or a single regional model.

Independent assurance should also specify its scope. Reviewing model development, testing data integrity, and auditing financial statements are related but distinct activities. Users need to know which questions a review addressed, what evidence was available, and which limitations remain. Institutional trust is weakened when broad certification language implies more assurance than was actually provided. Reviews of audit research support attention to the incentives and processes behind assurance quality (DeFond & Zhang, 2014). Practical arrangements should consequently provide competent reviewers, access rights, proportionate conflict safeguards, and a credible route for resolving disputed findings. Recommendations for enforcement are general governance proposals; this paper does not infer the absence of relevant current legal obligations or prescribe a particular penalty.

4.2 Optimize BDAC Resource Allocation to Boost Technology Acceptance

4.2.1 Complete Supporting Tangible Resource Matching

Resource allocation should follow a diagnosis of the accounting workflow. Firms should first identify where data lose completeness, consistency, or traceability between operational events and reporting decisions. Investments can then target the limiting interface, reconciliation routine, or evidence-retention process. A less complex analytical tool with controlled inputs can be more useful than a sophisticated tool built on poorly understood transformations. The relationship between analytics capability and strategy alignment supports choosing resources according to the decision being improved (Akter et al., 2016). Procurement decisions should therefore include a reporting use case, accountable owners, and an achievable plan for maintaining the data after implementation.

Shared services can help smaller enterprises obtain storage, integration support, and specialist review that would otherwise be difficult to maintain. Such arrangements require agreements about data ownership, authorized access, confidentiality, portability, and responsibilities when an error occurs. Vendor concentration and switching costs should also be considered. The firm remains responsible for understanding material accounting judgments even when processing is outsourced. Implementation can begin with a limited, reconstructable workflow and expand when evidence shows that it performs acceptably. This approach evaluates capability as a maintained operating arrangement, rather than treating a successful software installation as the end of the transformation.

4.2.2 Build Compound Digital Talent Training Mechanisms

Talent development should be organized around tasks that connect accounting knowledge with analytical reasoning. Finance staff should practice assessing data coverage, reconciling operational and ledger records, interpreting uncertainty, and identifying when an estimate requires review. Technical staff should learn how recognition rules, reporting periods, materiality, and management assumptions affect the meaning of their outputs. Accounting education research provides a rationale for developing these broader competencies alongside technical tools (Janvrin & Watson, 2017; Richins et al., 2017). Universities and employers can cooperate through realistic cases, supervised projects, and continuing professional development without assuming a universal regional shortage percentage.

Training effectiveness should be assessed through performance on those tasks. Participants might be asked to reconstruct an output from source records, identify an intentionally flawed transformation in a training exercise, or explain why a prediction is insufficient to support a reporting judgment. These are proposed exercises, not experiments conducted for this paper. Firms should also provide protected learning time and accessible specialist support. Where staffing is limited, role-specific training and shared expertise can be more practical than expecting every accountant to become a data scientist. The objective is sufficient

competence to use, question, and appropriately escalate analytical results, preserving the profession's judgment role as technologies change (Moll & Yigitbasioglu, 2019).

4.2.3 Foster Data-Driven Organizational Culture

A data-driven culture should encourage evidence-based challenge, rather than the automatic acceptance of model outputs. Staff need permission to report inconsistencies, document uncertainty, and explain why an apparently efficient automated result should be reconsidered. Research on artificial intelligence and managerial work cautions against a simple substitution of automation for human contribution (Raisch & Krakowski, 2021). In accounting, meaningful augmentation requires a person with sufficient expertise, time, and authority to intervene. A nominal approval step is ineffective when reviewers are discouraged from asking questions or cannot obtain the underlying records.

Learning routines should convert incidents into improvements. A review of a misclassification can identify whether the problem originated in source data, an interface, a model assumption, or an approval procedure. Corrective action should update the relevant process and training, with a check that the change addresses the original weakness. Dynamic capability theory supports this emphasis on adaptation (Teece, 2007). Firms should monitor unintended incentives as well: rewarding the number of analytics projects or the speed of closing exceptions can encourage superficial adoption. A stronger culture makes it possible to distinguish ordinary implementation difficulty, inadequate capability, and inappropriate management intervention without attaching the same explanation to every adverse outcome.

4.3 Develop Differentiated Information Output Modules to Eliminate Cognitive Bias

Differentiated information delivery should preserve a single controlled accounting record. Internal staff, auditors, investors, and regulators may need different interfaces and levels of detail, but important reported values, definitions, assumptions, and correction histories must remain consistent. A common evidence base prevents audience-specific communication from becoming selective reporting. Data consumer research supports tailoring information to its use (Wang & Strong, 1996), while research on accounting accountability reminds organizations that increased visibility can change incentives and relationships (Arnaboldi et al., 2017). The design challenge is to improve understanding without removing qualifications that are material to a user's decision.

For investors, explanations can connect a significant estimate to its economic drivers and disclose important uncertainty in accessible language. Auditors may need controlled access to source records, transformations, validation results, and changes in assumptions. Regulators may need consistent definitions and the ability to investigate an exception under their authority. Finance personnel require usable correction, escalation, and reconciliation functions. These examples describe distinct information requirements, not additional sets of financial results. Access should be proportionate to legitimate needs, with confidential records protected and responsibility for releasing sensitive evidence clearly assigned.

Communication should be evaluated through comprehension and challenge, not only satisfaction. Users should be able to identify what the analytics contributes, what remains uncertain, and which decision requires professional judgment. Joint workshops can reveal differences in terminology and expose where a report assumes knowledge that a stakeholder does not possess. However, agreement is not always a desirable outcome: an auditor's unresolved challenge or an investor's cautious interpretation may be justified. The proposed intervention is successful when disagreement becomes better informed and traceable, rather than when all parties give the same favorable quality rating.

The common record should include a practical route for correcting an explanation after an underlying estimate changes. Stakeholders need to know whether a revision reflects new economic information, corrected source data, or a different model assumption. A consistent revision history helps preserve comparability across reporting dates and avoids the impression that disagreement can be resolved by

changing the presentation alone. Where disclosure requirements apply, audience-specific delivery must remain consistent with those requirements. The proposed layers organize access and explanation; they do not justify withholding material limitations from a party entitled to receive them.

4.4 Supporting Government Policy Arrangements for Northeast China's Transformation

Government support should encourage demonstrated capability and credible evaluation. Subsidies tied primarily to the purchase of platforms risk rewarding visible expenditure without improving integration or accounting judgment. A more informative approach could support data reconciliation, professional training, documentation, independent review, and the correction of material weaknesses. Eligibility and evaluation criteria should be proportionate to firm size and reporting complexity. General research on digital transformation emphasizes organizational change and its interaction with resources and strategy (Verhoef et al., 2021; Vial, 2019). This supports directing assistance toward the functioning of the accounting process rather than treating equipment acquisition as a sufficient outcome.

Regional cooperation could provide common reference materials, confidential training datasets, and access to specialist expertise for smaller firms. Shared services should avoid collecting more commercially sensitive information than necessary. Governance agreements need to specify authorized uses, retention, access control, and responsibility for correcting errors. Professional associations and universities can contribute competence development while firms retain responsibility for their records and judgments. These proposals recognize the application context of Northeast China without assuming that a single intervention fits every enterprise. A pilot should examine differences between firms with mature analytical capabilities and those still establishing basic data consistency.

Implementation should proceed through a baseline assessment, a bounded pilot, independent evaluation, and a decision about expansion. Baseline evidence should distinguish hardware availability, active use, control effectiveness, and stakeholder understanding. During the pilot, firms should retain comparable information about processing delays, unresolved exceptions, corrections, and reviewers' ability to reconstruct significant outputs. Adoption and trust measures should be collected separately from accounting quality outcomes to reduce the risk that the same respondent's enthusiasm drives all results. A comparator workflow or phased introduction can help distinguish an intervention's effects from broader organizational changes, although such designs still require attention to selection and timing.

Evaluation should include adverse consequences. Automation can move errors into larger volumes, reduce opportunities for learning, or create dependence on a vendor. Accounting research has long recognized obstacles to adopting analytical methods and changes in professional responsibilities (Alles, 2015; Kokina & Davenport, 2017). Public reporting on a pilot should therefore disclose limitations and unsuccessful cases alongside improvements. Expansion is warranted when the evidence supports a workable balance of quality, usability, cost, and accountability. The proposed policy logic is one of disciplined experimentation and capability development, not a claim that the measures have already resolved regional accounting credibility problems.

A future assessment also needs a measurement plan agreed before the intervention. Technology acceptance items should refer to a named application and task, while trust items should identify whether the respondent is evaluating the procedure, its organizational controller, or the surrounding safeguards. Perceived quality can be measured separately for individual attributes instead of being compressed immediately into one score. Independent reviewers can assess evidence completeness, reconciliation quality, and reproducibility using defined criteria. Comparing these measures can reveal an important adverse result: perceptions may improve while independently assessed controls do not. Conversely, stronger controls may initially reduce satisfaction by making limitations more visible. Neither pattern should be hidden by reporting only an overall positive index. This design would permit a meaningful examination of whether acceptance and trust accompany substantive improvement or merely a more persuasive account of unchanged practices.

Cost and feasibility should be reported alongside changes in quality. Additional documentation, independent review, and training consume resources, and their benefits may differ between a routine low-risk process and a material estimate. Firms should identify the reporting problem an intervention addresses, the evidence required to judge improvement, and the ongoing work needed to maintain it. A pilot that improves traceability but creates an unmanageable exception queue may require redesign before expansion. Likewise, an intervention that reduces manual effort while making significant assumptions harder to inspect has not unambiguously improved the accounting process. Proportionate controls should therefore be assessed against the significance of the decision and the availability of competent review. This prevents the proposed framework from becoming a checklist in which adding more procedures is automatically interpreted as progress.

5. Conclusion

This paper explains the acceptance of big data technology for accounting through the interaction of resources, trust, and stakeholder requirements. Its central conclusion is that digital investment becomes credible through controlled organizational use and evidence that users can evaluate. Technical resources can support faster and broader analysis, but complementary skills, clear responsibilities, and reliable data transformations determine whether that analysis is useful for reporting. Stakeholders' favorable perceptions matter for communication and reliance, yet they remain distinct from objective accounting quality. Treating those outcomes separately helps prevent a persuasive interface or a high adoption score from being mistaken for improved financial reporting.

Trust is consequently a boundary condition to investigate rather than a universally beneficial resource to maximize. Algorithmic trust can support reliance when capabilities and limitations are verifiable. Organizational trust can help users interpret disclosed implementation errors when correction remains credible. Institutional trust can reinforce the independence and accessibility of verification. Excessive trust can also weaken scrutiny. The proposed acceleration and buffering mechanisms are therefore conditional theoretical claims. They have not been estimated through regional interviews, a stakeholder survey, or a statistical moderation model in this study.

The optimization paths connect these mechanisms to specific responsibilities and evaluation criteria. Proportionate documentation makes analytical contributions and limits visible. Data governance clarifies who controls sources, transformations, models, and exceptions. Resource allocation addresses the limiting complement of an accounting workflow, while task-based training strengthens the capacity to use and challenge analytical results. Differentiated explanations meet stakeholders' legitimate information needs without changing the controlled accounting record. Regional support can encourage these capabilities through bounded pilots and independent assessment. The practical emphasis is on justifiable reliance, reproducibility, and correction rather than on promoting technology acceptance in isolation.

Several limitations define the scope of this contribution. The literature-based synthesis is selective and does not establish the prevalence of the proposed barriers in Northeast China. Its application across ownership categories, industries, and firm sizes requires additional evidence. The trust dimensions and their proposed moderation effects also need measurement development that separates the object of trust, the intention to rely, and actual behavior. Changes in perceived quality should be compared with independently assessed reporting outcomes before being interpreted as evidence of accounting improvement.

Future research should begin with comparative cases that map the movement of evidence from operational events to accounting judgments. Interviews and document analysis could establish which responsibilities and verification problems arise in practice. Subsequent surveys should distinguish producers from external users and test whether constructs retain comparable meanings across stakeholder groups. Longitudinal or phased evaluations would be valuable for examining whether better controls precede increased trust, whether trust

supports useful adoption, and whether additional reliance remains appropriately skeptical. Reporting null effects and implementation failures would be necessary to assess the proposed framework fairly.

The resulting research agenda preserves the regional focus while avoiding unsupported generalization. It asks which combinations of capabilities and safeguards improve accounting information, which explanations help stakeholders recognize those improvements, and when skepticism remains justified. Addressing these questions would provide a stronger basis for enterprise and public decisions than either hardware investment totals or favorable attitudes alone.

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Conflicts of Interest

The authors declare no conflict of interest.

Ethical Approval and Consent

Not applicable. This study is a conceptual synthesis of published journal research and did not involve human participants, personal data, or animals.

Data Availability Statement

No new empirical data were created or analysed in this study. All materials analysed are published journal articles, and full bibliographic details are provided in the References section.

Declaration of Generative AI Use

During the preparation of this manuscript, the authors used ChatGPT solely for language polishing and copy-editing purposes, including grammar correction, improvement of sentence clarity, and refinement of academic expression. The tool was not used to generate research ideas, literature, data, analyses, or conclusions. The authors reviewed and revised all AI-assisted output, and take full responsibility for the content of the manuscript.

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