



Article

Exploring Blockchain Integration to Advance Government Accounting Systems

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Abstract: This study discusses the integration of blockchain technology into government accounting systems in Iraq, focusing on its impact on key performance indicators related to efficiency, transparency, and security. The core area of concern in this paper will be focused on certain key performance indicators that make efficiency, transparency, and security. Descriptive quantitative research used a questionnaire with (10) items responded to by 86 respondents made up of accountants, auditors, and financial managers working in the Ministry of Finance in Iraq. The responses were coded and keyed into the SPSS version (22) to establish how far there could be a similarity in the perception of respondents on whether or not blockchain is effective in improving transparency, reducing fraud, and the process in which records are kept. The stratified sampling guaranteed a fair degree of representation in the composition of respondents. A Likert scale was also applied to measure the attitudes of respondents regarding the capabilities of blockchain. Findings indicate that, in many ways, the integration of blockchain positively optimizes efficiency by automating certain processes and reducing the burden of running those processes, optimizes transparency by unchangeable records available to all parties, and optimizes security by the lowest risk of fraud and data insecurity. The study applied Everett M. Rogers' Diffusion of Innovation Theory (1992) to understand the adoption dynamics, highlighting blockchain's relative advantages and compatibility with existing systems as key drivers for its implementation. These results underscore the potential transformative results of implementing blockchain technology in modernizing the government accounting systems of Iraq and, thus, it provides useful information for the formulation of related policies.

Citation: Hadi, A. A Exploring Blockchain Integration to Advance Government Accounting Systems. American Journal of Economics and Business Management 2026, 9(1), 37-45

Keywords: Blockchain integration, government accounting systems, blockchain technology, transparency, efficiency

Received: 03th Oct 2025

Revised: 11th Nov 2025

Accepted: 24th Dec 2025

Published: 06th Jan 2026



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1. Introduction

Blockchain technology plays an important role in the sector of government accounting systems across the nations of the world. This consideration [1] proves that the implementation of blockchain technology in government accounting systems can be a good path to ensuring transparency, efficiency, and accountability in the use of public finances. According to [2], Blockchain helps enable transparent transaction and data tracking due to its decentralized and immutable ledger, thus fraud and error risks can be mitigated. In the opinion [3], as governments from all countries of the world revise the modernization of the administrative process and trust in citizens, the ability of Blockchain to revolutionize traditional accounting practices has more relevance. This paper tries to review the feasibility and advantages of integrating blockchain in government accounting systems on theoretical foundations and practical applications for the introduction of

innovation and enhancement opportunities within the public sector financial management.

Most people know of blockchain because it stands as the keeper of very safe and decentralized records for cryptocurrency systems, but its use can apply to many other systems outside of cryptocurrencies such as supply chains, healthcare, and finance. [4] Indicates that Blockchain is a form of distributed ledger technology, and it is shared across a computer network to keep a digital record of what's being traded. [5] Defines Blockchain integration as it refers to a process that incorporates blockchain technology within existing systems or platforms to add an aspect of functionality, security, or efficiency. This can be interpreted as connecting the existing systems or platforms with Hyper Ledger Fabric, enabling decentralized data sharing, workflow automation through smart contracts, and tracking operations. According to [6], the key features of blockchain integration are immutability, real-time traceability of information, and interoperability, ensuring secure and transparent transactions in all possible industries. Integration processes imminently pose such regulation-related challenges and the systems' compatibility under high benefits unlocked such as high data security, process streamlining, and cost minimization.

Government accounting systems depict the specialized processes and frameworks embraced by government units to record, manage, and report their financial transactions. According to [7], such systems should be designed in a manner that assures transparency, responsibility, and compliance with the law. A key component of a government accounting system is fund accounting- it is the practice of segregating resources by funds to ensure that they are utilized for the specific purposes for which the fund was allocated. These accounting systems comprise budgetary control- it is the system that plans and controls the use of financial resources according to the approved budgets. Financial reporting, according to [8], involves the preparation of financial statements reflecting the financial position and activities of the government. [9] In the accounting systems of the government and those of commerce, their point of differentiation lies in the fact that government accounting is concerned with the stewardship of public resources, not with profit and loss, and is often operated on a cash basis when it relates to non-commercial activities. The primary objectives of this form of accounting are to inform on the achievement of budget targets, ensure stewardship of public funds, and bring transparency and accountability to financial management.

The limitations

Of the study on the integration of blockchain in the Government Accounting Systems of Iraq is little practical implementation, so the study will mostly depend on theoretical frameworks and international case studies due to the lack of localized implementation of blockchain in Iraq's public sector. According to [10], this hinders empirical validation of the technology's effectiveness in addressing specific problems in Iraq. The cultural and regulatory barriers against Iraqi government accounting systems prove other limitations. The resistance to the technology of the decentralized management structure, coupled with the absence of clear regulations on the adoption of blockchain, may impede the implementation. Cultural attitudes towards distributed systems may also be less encouraging. At the time one runs the study, the IT infrastructure of Iraq may be incapable of supporting the blockchain technology, which requires a lot of computation, in operations such as real-time processing of data and interoperability with legacy accounting systems like SIAFI.

The Problem Statement

This study refers to the Iraqi government's accounting system which to a large extent undermines the ability to accomplish transparency, answerability, and efficiency in financial resources management in the public sector. This makes the system practically unreliable in monitoring resource usage and preventing their misuse. The inadequacies of the manual systems used are thus exposed, particularly where such a unified Financial Management Information System (FMIS) is completely lacking, further aggravated by several sets of accounting manuals in various entities. There has been little modernization of the system, and the few attempts to instill IPSAS or other modern systems were based more on resistance to change and lacked proper training infrastructure. In that perspective

of very acute need, the system inadequacy can be resolved with technological ingenuity, particularly by implementing a blockchain system that would convert and render the government accounting system of Iraq transparent and efficient.

The Research Objective

Quantitatively assess the effects of blockchain technology integration on key performance indicators related to efficiency, transparency, and security within government accounting systems.

The Research Question

To what extent does the integration of blockchain technology impact the efficiency, transparency, and security of government accounting systems?

Literature Review

It includes theoretical framework and previous studies.

The Theoretical Framework

For this study builds upon established principles of blockchain technology and its application regarding the government accounting system. As described by [11], the most fundamental features of Blockchain, immutability, and transparency, also make the information on government accounting quite immovable. This study adopts a grounded theory to propose a model through empirical data analysis and generation insight that will be feasible for actual applications. According to [12], ledgers and smart contracts in this area will help drive much process automation in addition to reducing fraud and ensuring accountability in public financial management. An important part of the theory is to see how well blockchain technology fits with the principles of budget performance management. According to [13], Blockchain helps companies keep a close eye on their financial transactions as well as share data in real-time to be able to support the "all-round, full-process, full-coverage" approach to budget performance management. A result-oriented effort by integrating blockchain with accounting systems introduces a four-layer system framework comprising decision-making, management, operational, and technical layers to facilitate interoperability and ensure secure data storage, sharing mechanisms, and encryption. [14] State that the integration of Blockchain draws from governance and institutional theories to address challenges about socio-political issues. The governance of transparency and trust in public administration strongly relates to the decentralized nature of Blockchain. Meanwhile, institutional theory points to the fact that innovation does not take place easily within bureaucratic organizations. This is the aspect that the resistance causes. Therefore, in that resistance, in [15] there would be stakeholder strategies, training programs, and reforms to ensure successful adoption. This also includes the trade-offs between transparency and privacy in government operations, for which permissioned blockchains were introduced to address such conflicting priorities.

A suitable research theory is the 1962 Diffusion of Innovation Theory by Everett M. Rogers, explaining the adoption and spread of new technologies, ideas, or practices in any social system. This study evaluates the relevance of the same theory to study how blockchain technology is integrated into government accounting systems. The theory evaluates the technology of blockchain based on its relative advantage, existing compatibility, complexity, trialability, and observability with systems in place. The theory further identifies the different steps of adoption, namely knowledge, persuasion, decision, implementation, and confirmation that can be used to conceive how blockchain technology shall be adopted by government institutions. The theory classifies stakeholders in the government organization that embraces the innovation in blocks of innovators, early adopters, early majority, late majority, and laggards. According to the same theory, the role of communication is paramount in the adoption process, including organizational culture and external pressures, such as regulatory frameworks [16]. Through this theory, the research can analyze the factors driving or hindering blockchain adoption within the government accounting systems in Iraq and propose strategies to accelerate its diffusion through the public sector.

Previous Studies

The following previous studies aim to exploring Blockchain integration to advance government accounting systems in Iraq. [17] Carried out a study on exploring blockchain

in the field of accounting domain. Therefore, the increasing interest in the managerial and accounting aspects of technology forms the grounds of the study to identify the principal research themes in this particular area. Thus, it attempts to comprehend the spatial and temporal production and distribution of research writings accentuating the most important subjects as well as the most influential authors and works. This paper conducts a bibliometric analysis of 189 research writings within the business, management, and accounting areas. Data collection and refinement come from the Scopus database. A hybrid descriptive bibliometric method of data analysis, visualization (using VOS Viewer software), and thematic analysis were used for analyzing the data. Results show that studies on BT and accounting have been growing rapidly over the past three years, with authors who used to deal with more general topics now grappling with more specific issues. In the paper, the authors use cluster analysis to introduce the Accounting Domain and Blockchain Technology (ADOB) framework, which helps to systematize and make the map of current studies about BT in the accounting domain more visible. The study brings to the fore some of the less researched issues at the initial phase of BT and accounting to the fore, such as the increasing need for new accounting and control processes to address practical issues on BT implementation and the need for education and training to stimulate proper use of BT by accountants and practitioners. This paper initiates an evaluation using bibliometric and thematic analysis of BT in the accounting domain. The authors come up with substantial insights that can, directly or indirectly, through acumen development, guide the use of BT by accountants or practitioners while setting up future research dimensions and a research agenda for scholars.

[18] Conducted a study on Blockchain, enterprise resource planning (ERP), and accounting information systems (AIS). Traditionally, Accounting Information Systems (AIS), being the most important component of any Enterprise Resource Planning (ERP) system, were designed as centralized systems. In the modern scenario, the constant development and applications of blockchain or more generally, Distributed Ledger Technology (DLT) can change the architecture of centralized systems and may overcome and improve most notably security and privacy centralized systems. A review of existing literature shows that more and more authors have begun to advocate the use of blockchain technologies in management, accounting as well as in ERPs. This is what the paper sets out to do, take a critical view of this emerging literature on that area, where immediate results can be 0-applications having substantial benefits. A case study research methodology is applied for the analysis of e-procurement systems and operations. It is to be proven that in fact, the findings suggest DLT, DeFI, and FinTech applications that can make the integration of AISs and ERP systems work successfully and result in benefits, for once, towards efficiency, productivity, and security.

[19] Conducted a study exploring factors influencing the adoption of blockchain in accounting applications using technology, organization, and environment frameworks. Blockchain technology is one of the most promising innovations of the near future, potent to alter the very usage of information systems within the accounting function. It is, however, going to be disruptive and is not adopted widely as yet. The factors influencing the adoption need to be identified to enable the accounting fraternity to empower its members to exploit the benefits that blockchains offer to the fullest. This study is one of the first to inductively create an adoption model for both blockchains and accounting applications. The development of this model is theoretically rooted in the Technology, Organization, and Environment (TOE) framework extended by a trust variable. The methods and data sources were triangulated, which greatly enhanced the depth of research and understanding. A comprehensive literature review was conducted first results were further enhanced using the encoding methodology based on which influencing factors were identified and a model for adoption was developed. A qualitative exploratory study was undertaken next to twelve organizations at the cusp of adoption for accounting applications. Eight significant factors influencing the adoption thus identified are relative advantage uncertainty top management support technology readiness industry regulatory environment competitive pressure and trust. The study contributes to revealing the relevance of blockchain to accounting highlighting potential disruptions to

enable better evaluation of the technology for adoption. The results may have limited generalizability which may be overcome through a quantitative study in the future.

[20] Carried out a study on Blockchain accounting in a triple-entry system. This study is set to proceed from earlier research on blockchain accounting and respond to how the technology could change industries and professions over time. A literature review will be conducted on peer-reviewed articles and professional literature on this subject. After this, a case study of the Request Network will be carried out to check how it has been applied and used in blockchain accounting. Finally, the paper will present an analysis of the effects of blockchain accounting on the firm and its key stakeholders, who are the Auditors, Banks, and Tax Authorities. This will, in turn, create a case study out of the frameworks set forth by [21] and establish a stakeholder analysis based on [22]. Results indicated that the effects of blockchain for the firm are increased automation of traditional accounting functions, significant reductions in internal and external fraud, and trust and usefulness of financial information. Effects on stakeholders also include automation and increased reliability, though the function and role of some stakeholders may move far dramatically from traditional services. Firms and professionals should be ready for such changes as they might make old skills useless and might create a big need for IT skills in such jobs.

Consequently, the theoretical framework and the review of empirical studies provide a main foundation for understanding the importance of blockchain integration in developing government accounting systems. The theoretical framework further emphasizes transparency, security, and efficiency; the core concepts central to maneuvers against problems dogging the public sector accounting practice. An input process made by reviewing past works also serves to underline the transformative roles blockchain technology plays in ensuring data integrity, automating the process, and building confidence in financial reporting. This forms a base for the academic exploration that this study set in motion to fill the literature gap towards checking how far blockchain can revolutionize practices in government accounting to establish and run accountable governance systems.

2. Materials and Methods

Includes research design, its tool, data collection method, and data analysis. This study is carried out to investigate the integration of blockchain technology into the efficiency, transparency, and security of government accounting systems. It is a study that can be repeated and developed further in the future. The study employs a quantitative approach. According to , the quantitative approach is a methodology of study that centers on the collection and analysis of numerical data concerning patterns, hypotheses testing, and relationships between variables. This involves structured tools like surveys, experiments, and statistical techniques so that there can be objectivity and precision; their findings can be applied to larger population groups.

This study involves an independent variable. It is the factor of the implementation and usage of blockchain technology within the government accounting system; features include distributed ledgers, smart contracts, and immutable storage. It also involves two dependent variables. Efficiency and transparency as well as security within the government accounting systems. Below is the research design figure 1:

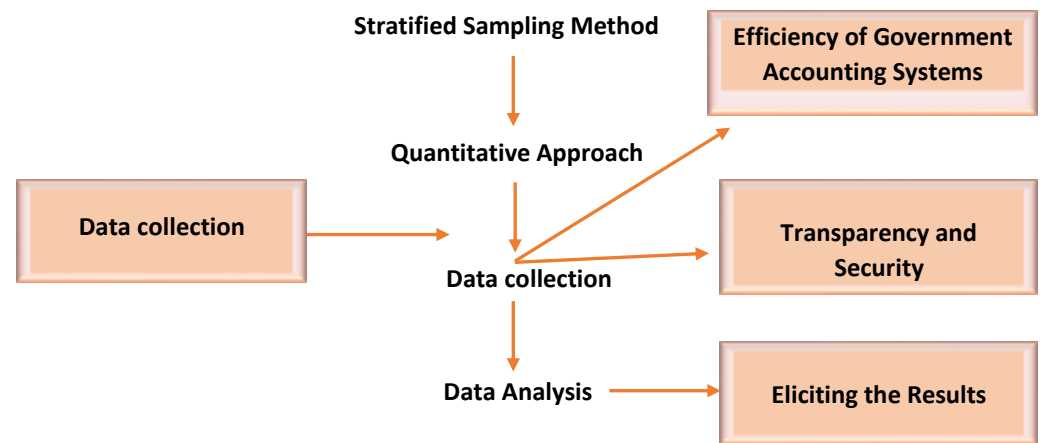


Figure1 :Research Design of the Study

The Population

This study consists of all the employees who are accountants, financial managers, and auditors, working under the Ministry of Finance in Iraq. The sample comprises 86 accountants, auditors, and financial managers from the Iraqi Ministry of Finance, who represent the actual work done in the Ministry of Finance in Iraq. An adequate sample size has been chosen for the study to ensure statistical validity and reliability. The participants are selected using the method of Stratified Sampling Method as described by , in quantitative research that reflects a probability sampling method through which the population is categorized into defined groups called strata having specific characteristics shared by the members of an individual stratum, and then the researchers draw a random sample from each stratum. The existence of these subgroups in the sample is thus ensured. It is intended for subgroup research that the sample selected should fairly represent the population.

Developed and validated the scale and filled it on a social media platform, particularly WhatsApp, and e-mails through which it was administered to the sample of this study. Data was collected and analyzed using the statistical program SPSS. To elicit the results, different statistical tests Descriptive and Frequency Tests, and One-Sample T-tests are required to be conducted. After eliciting the results analysis is undertaken to get the final results. Finally, some recommendations are made for conducting new research in the future.

Research Tool

To carry out this study, the researcher built a questionnaire of 10 items developed from the objective of this study. It was judged by a group of experienced managers and certain experts who have the same major (See Appendix 1 at the end of this study). It focuses on the integration of blockchain technology

on the efficiency, transparency, and security of government accounting systems. The questionnaire items are filled in by the participants. Their answers are discussed and analyzed statistically. Likert's three-point scale frames their answers as: agree, neutral, and disagree. Define the Likert scale as a rating system used to measure opinions, attitudes, or behaviors. Normally, a statement is presented, followed by three or five response options.

3. Results and Discussion

The research question is: To what extent does the integration of blockchain technology impact the efficiency, transparency, and security of government accounting systems? To answer this research question, two main statistical tests are conducted. The first one is the 'Descriptive and Frequency Test', and the second test is the 'One-Sample T-test' [23], [24]. The first test analyzes the participants' responses to the 10 items of this questionnaire (See Appendix 1 at the end of this study). The second statistical test (One-Sample T-test) is conducted to elicit the final result of the main research question. The following table (1) shows the participants' responses concerning the first five items. To investigate their responses, the Descriptive and Frequency Tests are conducted:

Table 1. Descriptive and Frequency Tests

No. of Items	No. of participants	Frequency (00.0 %)	Standard Mean	Standard Deviation (SD)	Variance Test
1.	86	74.6 %	2.7442	0.46491	0.216
2.	86	74.4 %	2.7326	0.47090	0.222
3.	86	82.6 %	2.7907	0.48788	0.238
4.	86	75.6 %	2.7442	0.46491	0.216
5.	86	76.7 %	2.7558	0.45854	0.210

The following table (2) shows the participants' responses concerning the last five items (from 6 until 10). To investigate their responses, the Descriptive and Frequency Tests are conducted:

Table 2. Descriptive and Frequency Tests.

No. of items	No. of participants	Frequency (00.0 %)	Standard Mean	Standard Deviation (SD)	Variance Test
6.	86	75.6 %	2.7558	0.43212	0.187
7.	86	67.4 %	2.6163	0.59742	0.357
8.	86	64.0 %	2.6047	0.55897	0.312
9.	86	69.8 %	2.6512	0.56916	0.324
10.	86	68.6 %	2.6512	0.54810	0.300

Table 2 shows that the average percentage of the above 5 items is 69.1 %. Besides, the average standard Mean of the 5 items (See Appendix A at the end of this research) is 2.6581 with an average Standard Deviation (SD) of 0.51739. The average variance test of these items is nearly 0.296. The Mean and the percentage of these five items are considered high. According to the participants' responses, 6. Blockchain reduces the risk of fraud and corruption in government accounting a tamper-proof way of keeping records. the integration of blockchain technology verifiable, unforgeable records, and retroactive changes to data cannot happen. Blockchain earns confidence from stakeholders by revealing to the whole world in a transparent way how public financial management works. Since it is decentralized, the technology behind blockchain reduces the reliance on middlemen, saving costs and making the system more efficient [25]. Blockchain can improve compliance with the regulatory standards because it keeps proper, checkable, and secure records of all financial transactions within the government systems.

To conclude the last result of this research question, One Sample T-test is required to be conducted. Table (3) clarifies this:

Table 3. One Sample T-test.

	No. of participants	T-Test	Average Mean	Average Std. Deviation	Sig. (2-tailed)	Average percentage
Items: 1-10	86	20.516	2.7184	0.48629	0.000	73.0 %
Total	86					

Because the average Standard Mean is nearly high (2.7184), the percentage is 73.0%, and the Significance (2-tailed) is 0.000, it means that the integration of blockchain technology positively influences the efficiency, transparency, and security of government accounting systems. This result appears when Alpha is equal to or less than 0.05 %, which means that the influence is positive.

Discussion

The integration of blockchain technology into government accounting systems has demonstrated positive effects on key performance indicators related to efficiency, transparency, and security. It would further streamline processes by eliminating manual reconciliation and also lower the risks of fraud, hence an improvement in operations

efficiency. With the capacity to securely store data and share data among distributed ledgers, duplications are minimized, and data integrity is ensured thus fostering trust among stakeholders. These findings resonate with the study by [19] which states that blockchain enhances trust, control, and information security in the government accounting systems.

Blockchain technology has long existed as a part of the problems with government accounting systems since it allows secure data storage and reduces the vulnerabilities that result from their being centrally structured. The technology allows governments to have their records in bits and to initiate a new era of automation through smart contracts, enhancing efficiency and reducing administrative costs. In addition to that, citizens can easily access transparent expenditures in public funds. so much so that [14] explain that the governance of transparency and trust in a public administration lies critically with the decentralized nature of the Blockchain. In addition to those cryptographic protocols, are sensitive against unauthorized entry or manipulation of information. Just Like [2] have revealed. It states that successful implementation requires overcoming barriers such as legal regulations, cultural resistance, and the need for technical expertise. These positive effects underscore blockchain's transformative potential in modernizing government accounting systems while fostering trust and improving the efficiency of public administration.

The positive effects of blockchain technology integration on efficiency, transparency, and security in government accounting systems align closely with the features of [16]. The blockchain has a clear relative advantage since it can deliver tamper-proof records, greater transparency, and increased efficiency in contrast to the traditional accounting system. Due to the advantages of the integration of blockchain with existing accounting systems, barriers to adoption are breaking down. Implementation has also proven to enable measurably improved accountability and fraud prevention. However, complexity has become a major challenge because the use of blockchain needs technical skills and there is a high initial investment; this might be a reason for the slow adoption among the late adopters. On the other hand, trialability is supported by pilot projects and test frameworks which will allow governments to show people that it works for the applications of blockchain before full implementation. When more stakeholders see these benefits and, at the same time, when more training programs remove the technical barriers, then the adoption of blockchain will follow the diffusion curve as described in Rogers' theory: moving from early adopters to the early majority and on.

4. Conclusion

This study concludes that there is a positive influence of blockchain technology on efficiency, transparency, and security as key performance indicators. The features of government accounting systems include decentralization and immutability in the process of blockchain that further processes towards strengthening processes, risks of fraud, and accountability in the financial transactions. These also include vulnerabilities of centralized systems integrated to ensure secure data storage plus improved operational reliability. From the findings above, it can be summarized that the implementation of blockchain will modernize the accounting infrastructure in Iraq to a very high degree, building confidence among the stakeholders and improving the governance level. For this, however, the existing barriers both technical and regulatory have to be removed.

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