TECHNOSTRESS IMPACT ON THE INTENTION TO ADOPT BLOCKCHAIN TECHNOLOGY IN AUDITING COMPANIES

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Abstract

For many professionals, blockchain technology is important. However, the adoption of blockchain technology has not been effectively prepared for by auditors. Blockchain can disturb the accounting profession due to inappropriate integration, leading employees to encounter "technostress" (Smith, 2018; Fischer & Riedl, 2017). This study aims to examine how technostress affects auditors' plans to adopt blockchain technology. The technology acceptance model (TAM) and technostress are combined in a proposed model. Accordingly, the study developed hypotheses suggesting that: technostress negatively affects the ease of use and perceived utility of the blockchain; perceived ease of use and perceived usefulness have a positive effect on favorable attitudes towards the use of the blockchain; a favorable attitude towards technology adoption impacts positively on the behavioral intention to adopt blockchain. A group of auditors (142) from Big Four (Big 4) and non-Big 4 audit firms provided information via questionnaires that were already administrated and validated. The findings support the hypotheses that technostress affects the perceived usefulness and ease of use of blockchain technology. Attitude toward adoption decision is significantly predicted by perceived usefulness and ease of use, whereas attitude toward adoption decision significantly predicts the behavioral intention to adopt blockchain technology. Overall, the findings can benefit accountants, auditors, and managers of audit firms.

Keywords: Blockchain Technology, Technostress, Auditors, Technology Acceptance Model, Jordan

1. INTRODUCTION

The accounting profession, particularly the auditing field, appears strongly influenced by recent technological advancements. Factors including the pressure from stakeholders, big data and digital information, automation of entry-level procedures as well as technology integration into accounting processes have all influenced the accounting profession's way of performing tasks (Smith, 2018). An additional factor that has emerged recently and has the potential to influence the auditing field is blockchain technology (Price, 2016; Smith, 2018). Blockchain technology assists in coordinating information and communication of information, and it facilitates the transformation of accounting information systems' functions to a more proactive role (Smith, 2018). Uploading operational and financial information to a blockchain platform continuously helps accounting professionals analyze information in a real-time manner (Banham, 2017; Al Shbail, Alshurafat, et al., 2023; Al Shbail, Salleh, et al., 2023; Taha et al., 2023). This continuously uploaded information will also be verified by other members of a blockchain network, which increases the credibility of such information (Banham, 2017). Comprehensive integration of blockchain technology enables the development of the audit process and covers the current gaps in audit procedures (Dai & Vasarhelyi, 2017).

However, according to studies, the accounting profession could be disrupted if technological tools like blockchain technology are not integrated properly. (Smith, 2018). In other words, adapting new technological tools in the work setting, such as blockchain technology, may cause employees to encounter what is so-called "technostress" (D'Arcy et al., 2014; Fischer & Riedl, 2017). Studies on technostress have investigated the impact of five related dimensions (technostress creators), including: 1) techno-invasion, 2) techno-overload, 3) techno-insecurity, 4) techno-complexity, and 5) techno-uncertainty, on the job outcomes (Chandra et al., 2019; Srivastava et al., 2015; Tarafdar et al., 2007). These studies have examined how technostress impacts employee productivity (Tarafdar et al., 2007) and end-user satisfaction (Tarafdar et al., 2010). They also investigated the impact of social overloads on individuals, which is resulted from the use of social networking services (Alshurafat, Al Shbail, et al., 2023; Jaradat et al., 2022; Maier et al., 2015; Mansour, Alzyoud, et al., 2023; Sbaih et al., 2022), and the impact of technology characteristics, technology dependence and cognitive elements (like self-efficacy) on workers who experience technostress (Ayyagari et al., 2011; Lee et al., 2014). Hwang and Cha (2018) have investigated the impact of technostress on organizational commitment.

This paper notes that most studies on technostress focus on job outcomes, user satisfaction, social overloads, and organizational commitments. Factors that impact the user's intention to adopt technology in the work setting have not been adequately investigated (Jaradat et al., 2022). Few studies have investigated the effect of technostress on the user's attitude and intention to adopt technology tools, particularly blockchain technology, in the audit field in a developing context such as Jordan. To adopt technology effectively in the work setting, organizations need to understand the factors that might impact employees' attitudes and intentions to adopt technology systems (Jaradat et al., 2022). Users will have a better attitude and be more inclined to accept technology in the workplace if they believe doing so will improve their job performance or be effortless (Abu Suileek & Alshurafat, 2023; Al Shbeil et al., 2023; Alshurafat, Al-Msiedeen, et al., 2023; Chang et al., 2014; Jaradat et al., 2022). Different studies on understanding the user's attitude and intention to adopt technology have employed the technology acceptance model (TAM) (Lai, 2017; Taherdoost, 2018). According to this model, two important factors might impact the user's attention to adopting technology in the work setting: the perceived ease of use and the perceived usefulness of using such technology (Davis et al., 1989).

In this regard, this study examines how technostress affects users' (auditors') desire to employ blockchain technology in the auditing industry. The TAM is also modified in this study, and the effect of auditors' attitudes toward technology on their behavioral intentions to adopt blockchain technology at work is also examined. The paper adopts a quantitative methodological approach because it collects and analyzes numeric data to examine relationships among variables.

The paper is structured as follows. The literature review and hypotheses development are discussed in Section 2. The research methodology that was used is covered in Section 3. The results of the paper are presented in Section 4 and discussed in Section 5. Section 6 concludes the study and explains the limitations and related future research diections.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The concept of blockchain is currently gaining more attention, which can be described as a database that is accessible to everyone but cannot be compromised by anyone. In contrast to centralized systems, where objects can be arbitrarily deleted by their owner, decentralization makes a blockchain immutable (Gonserkewitz et al., 2022). Each participant in the blockchain makes their computer available to ensure decentralization, and all nodes require a copy of the transaction list. The transaction list is stored on all nodes to ensure that it can be recovered in case of problems. Once a transaction is added to the blockchain, it becomes irreversible and cannot be deleted. A blockchain can be thought of as a series of linked blocks containing data, a hash, and a pointer to the previous block's hash. The data contained in each block can vary depending on the blockchain's purpose. The hash value is a unique identifier for each block, and the pointer links the blocks together to form a chain that cannot be altered without invalidating subsequent blocks (Gonserkewitz et al., 2022).

Blockchain technology has the potential to revolutionize the auditing profession. Auditing involves verifying the accuracy and validity of financial transactions and records. Blockchain's decentralized, transparent, and immutable nature makes it an ideal tool for auditing purposes (Leusink, 2020). With blockchain, transactions are recorded in a tamper-evident manner, creating a permanent audit trail that cannot be altered. This enhances the reliability and accuracy of financial

information, making it easier for auditors to perform their duties (Liu et al., 2019). Additionally, blockchain allows for the creation of smart contracts, which can automate auditing procedures and reduce the need for manual intervention. Blockchain's ability to create a secure and transparent system for tracking and verifying transactions can help auditors to perform their tasks with greater efficiency, accuracy, and trust (Lombardi et al., 2022). As a result, blockchain technology is increasingly being explored and adopted by auditors as a means of enhancing the effectiveness and efficiency of their work. However, the adoption of blockchain technology leads to technostress (Lombardi et al., 2022); an issue that is well explained by the technology acceptance model of Davis et al. (1989).

The technology acceptance model was first presented by Davis et al. (1989), who asserted that the perceived ease of using the technology and the perceived usefulness of using the technology have a positive influence on attitudes toward intentions to adopt technology (Alshurafat, Al-Mawali, et al., 2023; Davis, 1989; Davis et al., 1989; Jaradat et al., 2022; Marangunić & Granić, 2015). TAM is considered the most widely acknowledged theoretical model to describe the factors that influence users' acceptance of a certain technology (Al-Rahmi et al., 2021; Ashrafi et al., 2022; Daragmeh et al., 2021; Davis, 1989; Davis et al., 1989; Dumpit & Fernandez, 2017; Lai, 2017; Lee et al., 2003; Liu et al., 2010; Munoz-Leiva et al., 2017; Park et al., 2017; Strohbach et al., 2015; Taherdoost, 2018). TAM has been used to study different technologies relevant to different fields of knowledge and professions (Lai, 2017; Lee et al., 2003; Taherdoost, 2018). For example, TAM has been used in studies on educational and educational technologies (Al-Hazaima et al., 2022; Al-Rahmi et al., 2021; Al Shbail, Alshurafat, Ananzeh, & Bani-Khalid, 2022; Alshurafat, Al-Mawali, et al., 2023; Alshurafat, Al Shbail, Masadeh, et al., 2021; Ashrafi et al., 2022; Dumpit & Fernandez, 2017; Liu et al., 2010; Mailizar et al., 2021), big data analytics, artificial inelegance

Business intelligence and internet of things (Liu et al., 2019; Mansour, Taha, et al., 2023; Park et al., 2017; Sani et al., 2020; Strohbach et al., 2015), mobile banking and financial applications (Daragmeh et al., 2021; Munoz-Leiva et al., 2017; To & Trinh, 2021), clinical information systems and health technologies (Melas et al., 2011). This study extends the use of the TAM model on the blockchain technology topic.

Additionally, it has been asserted that the TAM model's primary two constructs are influenced by external variables (Davis et al., 1989). Prior researchers have borrowed different psychological (To & Trinh, 2021), sociological (Al Shbail, 2022; Alshurafat et al., in press; Alshurafat, Al Shbail, Masadeh, et al., 2021; Al Shbail, Alshurafat, et al., 2023; To & Trinh, 2021), technological (Mailizar et al., 2021; Melas et al., 2011), personal (Mailizar et al., 2021; Melas et al., 2011), and organizational (Sani et al., 2020) factors to extend the TAM model. For example, Melas et al. (2011) reported that the information and communications technology (ICT) feature demand is an external factor that affects the perceived usefulness of using clinical information systems, and ICT knowledge is another external factor that examines its perceived usefulness. In the context of e-learning during the COVID-19 pandemic, Mailizar et al. (2021) found that the system quality and e-learning experience are external factors that affect TAM's primary two components.

External influences on the ease to use and perceived usefulness of mobile banking have also been looked at, including trust and enjoyment as psychological and sociological aspects (To & Trinh, 2021). As a result, in order to extend the TAM model and better understand the factors that influence behavioral intention to adopt blockchain technology, this article looks at how technostress affects the perceived ease of using blockchain technology and the perceived usefulness of using blockchain technology. The study model and suggested hypotheses are depicted in Figure 1.

Figure 1. Research model, an extension to Davis et al. (1989) TAM model
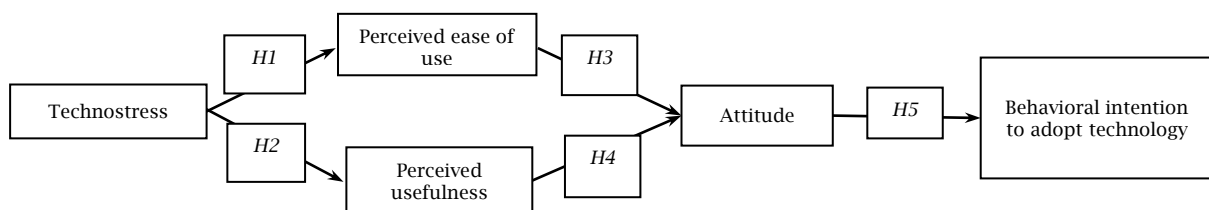
Technostress is the tension and anxiety users feel while using technology. Technostress, according to Nisafani et al. (2020), is a modern disease that psychologically affects those who have trouble adjusting to technology. As a result, technostress has a negative impact on people's opinions, attitudes, and usage of technology (Al Shbail, 2022; Gaudioso et al., 2017; Tu et al., 2005). According to Tarafdar et al. (2015), there is a link between technological stress and poor performance. In a similar vein, Harris et al. (2022) discovered that employees with technostress are more susceptible to burnout, work-family conflict, and turnover intentions. Additionally, Upadhyaya (2021) demonstrates that student academic production is

negatively correlated with technostress. According to Boyer-Davis (2019), technostress has a detrimental effect on the work of accountants in the context of the accounting profession. Sumiyana and Sriwidharmanely (2020), who show a negative association between technostress and users of accounting information systems, have supported this claim. The following hypotheses are built upon these premises:

H1: The ease of use of blockchain technology is negatively impacted by technostress among auditors.

H2: The perceived usefulness of blockchain technology is negatively impacted by technostress among auditors.

As previously noted, the TAM model encompasses the ease of use and perceived usefulness of using the technology, which is thought to be the primary influences on how people feel about using technology (Liu et al., 2010; Liu et al., 2019; Mailizar et al., 2021; Munoz-Leiva et al., 2017; Sani et al., 2020; To & Trinh, 2021). According to Davis (1989), perceived usefulness is "the degree to which a person believes that utilizing a particular system would increase his or her job performance", and perceived ease of use is "the degree to which a person believes that using a particular system would be free of effort" (p. 320). Numerous studies have examined how these two elements affect how people feel about using technology (Liu et al., 2019; Mailizar et al., 2021; Sani et al., 2020; To & Trinh, 2021). Thus, the following hypotheses are created:

H3: Perceived ease of use has a positive influence on a favourable attitude towards blockchain use among auditors.

H4: Perceived usefulness has a positive influence on a favourable attitude towards blockchain use among auditors.

According to Davis (1989), the behavioral intention to adopt technology is influenced by the attitude toward adopting it. Numerous research on the adoption and usage of technology have repeatedly reported this influence (Liu et al., 2010; Liu et al., 2019; Mailizar et al., 2021; Munoz-Leiva et al., 2017; Sani et al., 2020; To & Trinh, 2021). Therefore, the following hypothesis is created:

H5: A favourable attitude towards technology adoption has a positive influence on behavioral intention to adopt blockchain technology among auditors.

3. RESEARCH METHODOLOGY

3.1. Research sample and data sources

The audit firms in Jordan that are associated with the Big Four (Big 4) and other non-Big 4 audit firms are the main subject of the study. The participants are selected from the audit firms' junior, senior, and managerial levels. Data were collected via online surveys (Google Forms) to test each element of this investigation. This method can provide rich quantitative data than alternative methods such as in-person interviews, focus groups, and mixed methods approaches. The used method gives a more comprehensive understanding of the audit practices in Jordan. Twenty two (22) of the 173 surveys that were gathered from March to April 2022 were not included in the analysis as they were incomplete. Due to the criteria given by Tabachnick and Fidell (2014) to eliminate outliers, nine of them were also excluded.

3.2. Research tools

Ten items adjusted from Chandra et al. (2019), La Torre et al. (2020), and Harris et al. (2022) studies were used to calculate the sum of the five techno stressors (techno-overload, techno-invasion, techno-complexity, techno-insecurity, and techno-uncertainty). Based on Davis (1989), Al Shbail, Alshurafat, Ananzeh, and Al-Msiedeen (2022) studies, the constructs of perceived usefulness, perceived ease of use, attitude, and behavioral intention to adopt technology were measured using a 7-point Likert scale ranging from "strongly agree" to "strongly disagree". The survey instrument for these constructs consists of four items for perceived ease of use, four items for perceived usefulness, four items for attitude toward adopting technology, and five items for intention to adopt technology.

4. RESULTS

4.1. Measurement model assessment

To verify the applicability of the measurement model, the average variance extracted (AVE), composite reliability (CR), and discriminant validity of the constructs were computed. The conventional CR and AVE threshold values are displayed in Table 1 as CR > 0.70 and AVE > 0.50, respectively (Hair et al., 2017).

Table 1. Factor loading, reliability, AVE, and variance inflation factor (VIF)

Construct	Code	Loadings	Cronbach's alpha	CR	AVE	VIF
Techno-stress	TS-1	0.909	0.972	0.975	0.799	2.262
	TS-2	0.865				2.476
	TS-3	0.877				2.086
	TS-4	0.907				1.835
	TS-5	0.890				2.483
	TS-6	0.889				1.140
	TS-7	0.909				2.041
	TS-8	0.895				2.413
	TS-9	0.882				2.849
	TS-10	0.915				2.476
Perceived usefulness	PUF-1	0.905	0.924	0.946	0.815	3.215
	PUF-2	0.892				3.155
	PUF-3	0.907				2.957
	PUF-4	0.906				1.604
Perceived ease of use	PEU-1	0.833	0.885	0.921	0.744	2.140
	PEU-2	0.848				2.328
	PEU-3	0.876				2.439
	PEU-4	0.893				2.692
Attitude	ATT-1	0.900	0.903	0.932	0.774	3.119
	ATT-2	0.843				2.244
	ATT-3	0.894				2.979
	ATT-4	0.882				2.477
Behavioral intention to adopt blockchain technology	IUB-1	0.879	0.925	0.943	0.770	3.045
	IUB-2	0.875				2.884
	IUB-3	0.896				2.569
	IUB-4	0.872				2.862
	IUB-5	0.865				2.558

Cross-loadings (Alshurafat, Al Shbail, Masadeh, et al., 2021; Hair et al., 2017), the Fornell-Larcker criteria (Fornell & Larcker, 1981), and the heterotrait-montrait ratio (HTMT) were used to test discriminant validity (Al Shbail, Alshurafat, Ananzeh, & Al-Msiedeen, 2022; Henseler et al., 2015; Obeid et al., 2017). The findings show that discriminant validity is acceptable (Tables 2, 3, and 4).

Table 2. Discriminant validity assessment using the cross-loadings criterion

	Construct				
Item	*Techno-stress*	*Perceived usefulness*	*Perceived ease of use*	*Attitude*	*Behavioral intention to adopt blockchain technology*
TS-1	**0.909**	0.267	0.011	0.391	0.206
TS-2	**0.865**	0.266	-0.090	0.364	0.233
TS-3	**0.877**	0.251	-0.052	0.316	0.224
TS-4	**0.907**	0.247	-0.007	0.325	0.279
TS-5	**0.890**	0.213	0.010	0.370	0.258
TS-6	**0.889**	0.156	-0.111	0.287	0.270
TS-7	**0.909**	0.183	-0.020	0.370	0.309
TS-8	**0.895**	0.203	-0.068	0.254	0.221
TS-9	**0.882**	0.267	0.011	0.391	0.206
TS-10	**0.915**	0.266	-0.090	0.364	0.233
PUF-1	0.250	**0.905**	0.365	0.276	0.391
PUF-2	0.246	**0.892**	0.305	0.195	0.317
PUF-3	0.278	**0.907**	0.412	0.187	0.429
PUF-4	0.248	**0.906**	0.293	0.172	0.391
PEU-1	0.346	0.349	**0.833**	0.384	0.339
PEU-2	0.414	0.324	**0.848**	0.393	0.258
PEU-3	0.423	0.296	**0.876**	0.312	0.352
PEU-4	0.443	0.334	**0.893**	0.390	0.358
ATT-1	0.441	0.324	0.225	**0.900**	0.296
ATT-2	0.301	0.334	0.143	**0.843**	0.298
ATT-3	0.420	0.366	0.178	**0.894**	0.315
ATT-4	0.482	0.337	0.277	**0.882**	0.333
IUB-1	0.304	0.298	-0.105	0.240	**0.879**
IUB-2	0.371	0.202	-0.086	0.333	**0.875**
IUB-3	0.262	0.154	-0.038	0.289	**0.896**
IUB-4	0.353	0.216	0.033	0.329	**0.872**
IUB-5	0.341	0.164	0.005	0.336	**0.865**

Table 3. Fornell-Larcker criterion results

Construct	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*
(1) Attitude	0.880				
(2) Behavioral intention to adopt blockchain technology	0.353	0.877			
(3) Perceived ease of use	0.473	0.376	0.863		
(4) Perceived usefulness	0.386	0.231	0.427	0.903	
(5) Technostress	0.238	-0.039	0.380	0.285	0.894

Table 4. HTMT criterion results

Construct	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*
(1) Attitude	-				
(2) Behavioral intention to adopt blockchain technology	0.380				
(3) Perceived ease of use	0.521	0.412			
(4) Perceived usefulness	0.417	0.254	0.470		
(5) Technostress	0.250	0.078	0.404	0.297	-

4.2. Structural model assessment

The structural model was initially tested for multicollinearity, which is necessary to ensure that the path coefficients are not skewed in order to confirm the relevance of the predicted relationships (Hair et al., 2017). If the variance inflation factor (VIF) value is more than 3.3, then there are collinearity problems with the latent variables. Since none of the VIFs (see Table 1) were more than 3.3, the latent variables were not multicollinear.

According to Hair et al. (2017), bootstrapping is a resampling strategy that uses confidence interval percentiles to estimate the standard error without relying on distributional assumptions, and it was used to evaluate the path coefficients. Table 5 shows that while perceived ease of use and perceived usefulness are negatively impacted by technostress (-0.380 and -0.285, respectively), attitude is positively impacted by both (0.377 and 0.226, respectively). Additionally, the attitude influences behavioral intention to adopt blockchain technology in a favourable way (0.353).

According to the R^2 values, perceived ease of use and perceived usefulness together account for 14.5% of the variance in perceived ease of use, 8.1% of the variance in perceived usefulness, 26.5% of the variance in attitude, and 12.5% of the variance in behavioral intention to adopt blockchain technology.

Table 5. Structural path outcomes

Structural path	β and t-values	Confidence interval (percentile bootstrap)	Conclusion
H1: Techno-stress -> Perceived ease of use	-0.380 (4.143)**	[-0.084; -0.550]	Supported
H2: Techno-stress -> Perceived usefulness	-0.285 (2.711)*	[-0.045; -0.490]	Supported
H3: Perceived ease of use -> Attitude	0.377 (3.074)**	[0.129; 0.592]	Supported
H4: Perceived usefulness -> Attitude	0.226 (2.003)*	[0.003; 0.443]	Supported
H5: Attitude -> Behavioral intention to adopt blockchain technology	0.353 (3.693)**	[0.178; 0.549]	Supported

*Note: ** $p < 0.001$, * $p < 0.05$.*

5. DISCUSSION

For an auditing firm, blockchain technology is an essential solution because it enhances the accuracy and reliability of financial information, helping auditors to perform their tasks (Liu et al., 2019). People who use technology frequently may have technostress, a modern disease that causes tension and anxiety. Technostress, which refers to the stress or discomfort experienced by individuals due to their use or interaction with technology, can indeed play a significant role in the adoption of blockchain technology among auditors. The study aimed to understand how technostress influences auditors' willingness to adopt blockchain technology and how it may act as a barrier to its use. The findings of the study may have shed light on how technostress influences auditors' decision-making processes and behaviors related to the adoption of blockchain technology. For example, the research may have revealed that higher levels of technostress are associated with a lower willingness to adopt blockchain technology, as auditors may feel overwhelmed, anxious, or threatened by the perceived changes and challenges brought about by this emerging technology. Therefore, it is clear from a deeper look at the research findings that the auditors put in much effort to overcome the difficulties presented by the technostress. However, several factors influence how much blockchain technology is used (Alshurafat, 2022; Alshurafat et al., in press; Alshurafat, Al Shbail, & Mansour, 2021; Liu et al., 2010; Liu et al., 2019; Mailizar et al., 2021; Munoz-Leiva et al., 2017; Sani et al., 2020; To & Trinh, 2021). The TAM and technostress factors were included in the extended theoretical framework used in this study to evaluate the factors impacting the adoption of blockchain technology. These variables are used to explain why auditors at Jordanian Big 4 and non-Big 4 audit firms chose to implement blockchain technology.

The links between the variables were empirically evaluated, and the findings indicated that technostress negatively affected the perceived usefulness and ease of use of blockchain technology. The findings of this investigation are in agreement with those of related investigations (Al Shbail, Alshurafat, Ananzeh, & Al-Msiedeen, 2022; Al Shbail et al., 2021; Alshurafat, Al-Mawali, et al., 2023; Alshurafat et al., 2020; Boyer-Davis, 2019; Chandra et al., 2019; Fischer & Riedl, 2017; Harris et al., 2022; Hwang & Cha, 2018; Marchiori et al., 2019; Nisafani et al., 2020; Sumiyana & Sriwidharmanely, 2020; Upadhyaya, 2021). According to this study, the dependent variable of attitude toward technology adoption is well predicted by the two key predictors of perceived ease of use and perceived usefulness.

A significant predictor of behavioral intention to use technology is the attitude toward adopting technology. This is comparable to the results of (Alshurafat et al., 2019a; Alshurafat et al., 2019b; Alshurafat, 2019; Liu et al., 2010; Liu et al., 2019; Mailizar et al., 2021; Munoz-Leiva et al., 2017; Sani et al., 2020; To & Trinh, 2021). These results suggest that if technostress is properly managed, auditors will be more accepting of blockchain technology. This outcome supports the evidence of the extended TAM theoretical framework (Daragmeh et al., 2021; Davis, 1989; Davis et al., 1989; Lee et al., 2003). Thus, it can be said that these are key indicators that determine if the adoption of blockchain technology is successful.

6. CONCLUSION

This article adds to the body of knowledge on the adoption of blockchain technology in the auditing context by identifying the primary barrier to successful blockchain adoption — technostress. This study offers sound recommendations on how to manage the adoption of blockchain technology in developing nations like Jordan. As demonstrated by other studies (Janssen et al., 2020; Orji et al., 2020), factors that improve the use of technology go beyond the institutional, market, or technical considerations and include individual-related aspects. The study's findings provide recommendations in order to help policymakers and researchers better understand the crucial components of the effective adoption of blockchain technology.

In terms of managerial implications, Jordanian auditors could improve the implementation of blockchain technology by taking into account the variables that have been discovered to have an effect. The first step in changing auditors' attitudes toward adopting blockchain technology is to better manage their exposure to new technologies in general and blockchain technology in particular. This will improve auditors' perceptions of the benefits and simplicity of using blockchain technology. In order to increase auditors' approval of adopting blockchain technology, management and technology professionals in audit firms are urged to outline its benefits. To make the audit process easier, auditors must be taught about adopting blockchain technology.

Technology specialists and designers should create systems that are simple to use and easy to be adopted since auditors can effectively switch to blockchain technology if they find it simple to be adopted. Fourth, new laws and regulations need to be passed by Jordanian audit firms to encourage the use of blockchain technology. Fifth, the management of audit firms must promote the adoption of blockchain technology by auditors

through training sessions that highlight the benefits of the technology and hone the auditors' IT abilities. Sixth, the use of blockchain technology will be successful if auditors have the necessary technological know-how and a favorable opinion of engaging with it. Overall, the study's findings offer perspectives for those who decide whether to successfully encourage the adoption of blockchain technology.

This study has some limitations to overcome through future research. First, the study focuses only on audit firms located in Jordan. The findings of the study encourage other future researchers to investigate the impact of technostress on employees other than auditors because technology today is integrated in all fields of business. Second, this study is quantitative in nature. It is recommended that other future studies attempt to adopt a mixed method approach for investigation combining interviews with questionnaire surveys to enrich the literature with different types of findings, instead of only the quantitative findings.

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