Prifysgol Cymru
Y Drindod Dewi Sant
University of Wales
Trinity Saint David

APPENDIX GA36d

LEVEL 7 ASSESSMENT SPECIFICATION

Student name:	LEONG CHEW KUAN	**Student ID number:**	2430004
Programme:	**DBA**		
Module:	**Research Principles and Philosophy**		
Module code:	**HKBM7017**	**Contribution to Overall Module Assessment (%):**	**100%**
Lecturer:	**Dr Chammy Lau**	**Internal Verifier:**	**Prof Peter Fong**
Assignment Title:	**Report**	**Word count (or equivalent):**	**7,500 words (+/- 10 words)**
Submission deadline:	**15 September 2025**	**Return date of provisional marks & written feedback:**	**15 October 2025**
Submission method:	All written assessments, where practical and possible, must be submitted via Turnitin unless otherwise instructed by the Lecturer. (Please DO NOT put this assessment specification into Turnitin or it will match many similarities with other students' submissions.) **Alternative submission method (if applicable):** **Late submission of the assessment will result in a late penalty mark:.** Work which is submitted up to 1 week late will be capped at 50% for the first attempt and will be awarded a mark of 0% for re-assessment. Late submission penalties may be lifted only if there is an approved extenuating circumstances claim. Work submitted more than 1 week late will be considered as a non-submission and will not be marked. The work may be considered as a submission for reassessment if offered by an Examining Board or if there is an approved extenuating circumstances claim.		
Academic honesty / referencing:	Academic honesty is required. In the main body of your submission you must give credit to authors on whose research and ideas your work is based. Append to your submission a reference list that indicates the books, articles, etc. that you have used, cited or quoted in order to complete this assessment.		

THE PADAROX OF DIGITAL TRANSFORMATION:

WHY DO ACCOUNTANTS IN HONG KONG CONTINUE WORK LONG WORKING HOURS IN THE AGE OF DIGITAL TRANSFORMATION?

Leong Chew Kuan
University of Wales Trinity Saint David

Research Principles and Philosophy
HKBM7017

Leong Chew Kuan
UWTSD DBA
September 15, 2025

Total word count: 9,644 words
Net word count (UWTSD requirements): ***7,650 words***

TABLE OF CONTENTS

ABSTRACT 7

1. INTRODUCTION 9

1.1 Background 9

1.2 Research motivation 9

1.3 Problem Statement 11

1.4 Justification for Study 11

1.5 Research Aim 12

2. LITERATURE REVIEW 13

2.1 Introduction: The Paradox Amid Digital Progress 13

2.2 The Evolution and Benefits of Digital Transformation in Accounting 13

2.3 The Changing Role of the Accountant: Multitasking and New Demands 14

2.4 SMEs versus Large Firms: Unequal Transformation, Unequal Burdens 15

2.5 The Digitalization Paradox: Persistent Workload, Unmatched Promises 15

2.6 Regulatory Complexity and Integration Barriers 16

2.7 Work Stress and Burnout: The Occupational Health Dimension 16

2.8 The Job Demands-Resources (JD-R) Approach 17

2.9 Confucian Ethics: Cultural Moderator of Work Practices 18

2.10 Technology Diffusion Frameworks: Relevance, Value, and Limits 18

2.11 Methodological Patterns and Research Gaps 19

2.12 Synthesis and Research Problem 20

3. THEORETICAL FRAMEWORK 21

3.1 The Job Demands-Resources (JD-R) Theory 21

3.2 Confucian Ethics as a Contextual Lens 21

3.3 The Integrated Framework 22

4. RESEARCH QUESTIONS 24

5. METHODOLOGY 25

5.1 Research Philosophy and Approach 25

5.2 Research Design 25

5.3 Sampling Strategy 26

5.3.1 Population and Context 26

5.3.2 Quantitative Sampling 26

5.3.3 Qualitative Sampling 26

5.4 Data Collection 27

5.4.1 Quantitative Survey 27

5.4.2 Qualitative Interviews and Focus Groups 28

5.5 Data Analysis 29

5.5.1 Quantitative Strand 29

5.5.2 Qualitative Strand 29

5.5.3 Mixed-Methods Integration 30

5.6 Rigour, Validity and Reliability 30

5.7 Ethical Considerations 31

5.8 Limitations 32

6. EXPECTED FINDINGS 33

6.1 Structural and Cultural Barriers to Work-Hour Reduction 33

6.2 The Dynamics Predicted by the Job Demands-Resources Model 33

6.3 The Pervasive Influence of Confucian Values 34

6.4 Moderating and Mediating Effects 34

6.5 Differences by firm type, digital maturity, and career stage 35

7. IMPLICATIONS 36

7.1 Advancing JD-R Theory in a High-Context, Digital Setting 36

7.2 Reframing Digital Transformation Strategy in Professional Services 36

7.3 Implications for Professional Bodies and Policymakers 37

7.4 Talent Attraction, Retention, and Wellbeing 37

7.5 Global and Societal Impact 38

8. LIMITATIONS 39

8.1 Cultural and Contextual Boundaries 39

8.2 Self-Selection and Reporting Bias 39

8.3 Recruitment Challenges among SMEs and Overworked Professionals 39

8.4 Translation, Interpretation, and Nuance Loss 39

8.5 Rapid Technological and Regulatory Change 40

9. TIMELINE AND RESOURCES PLANNING 41

9.1 Timeline 41

9.2 Resources planning 42

REFERENCES 44

ABSTRACT

The Accounting professionals in Hong Kong continue to experience persistent long working hours burnout, despite the ongoing Digital Transformation initiatives. This research addresses the paradox where technological efficiency gains have not translated into reductions in long working hours, highlighting the influence of organizational structures, regulatory demands, and cultural norms. Based on the Job Demands-Resources ("JD-R") theory and incorporating Confucian ethics, this study investigates the relationship between digital transformation, job demands, available resources, and cultural values in the context of persistent overwork among Accountants in Hong Kong.

Employing the Sequential Explanatory Mixed-Methods Approach, this study first utilizes quantitative survey methods to identify patterns in job resources, job demands, work hours, and well-being across the Accounting profession. Building on these findings, qualitative semi-structured interviews explore the lived experiences of Accountants; focusing on how Confucian values (such as hierarchy, harmony, self-sacrifice, and group loyalty) mediate the impacts of Digitalization and reinforce long-hours culture. By integrating both objective trends and subjective meaning, the research draws on a pragmatic philosophical foundation, enabling flexible use of methodological tools best suited to answer complex, real-world research questions in this context.

The expected outcomes will expose the structural and cultural mechanisms through which the benefits of Digital Transformation are absorbed back into elevated expectations, role complexity, and persistent long working hours. By illustrating both the barriers and pathways to improved work-life balance, the study will offer actionable recommendations for organizational leaders, professional bodies, and policymakers. Ultimately, this research aims to fill a critical scholarly gap, demonstrating that sustainable improvement in work practices requires not only technological solutions but

also transformation of organizational routines and cultural mindsets in Hong Kong's Accounting profession.

Keywords: **Long Working Hours, Accountants, Hong Kong, Burn-outs, Digital Transformation, Job-stress, Organizational Culture**

1. INTRODUCTION

1.1 Background

The wave of Digital Transformation has fundamentally redefined the landscape of the global Accounting profession. Accountants now operate in an era marked by automations, cloud-based systems, Artificial Intelligence ("AI"), Robotic Process Automation ("RPA"), and advanced data analytics (Choi & Xie, 2025; Eziefule et al., 2022; Winkler, 2025). Globally, these technologies have promised (and to certain extent delivered) enhanced productivity, greater accuracy, and reductions in manual workloads (DFIN Solutions, 2025; Hamdy et al., 2025). Nowhere is this Digital transition more noticeable than in Hong Kong, an international financial centre that serves as a hub for multinational corporations and regional headquarters (HKICPA, 2023a; news.gov.hk, 2025).

Despite such transformation, a persistent paradox: Accountants in Hong Kong continue to experience long working hours, chronic work stress, and burnout (HKICPA, 2021; Zhang et al., 2025). Empirical studies and industry surveys report that anticipated reductions in overtime and job stress have not materialised (Awang et al., 2022; HKICPA, 2022). In many cases, digital tools, while automating routine tasks, have introduced new expectations for real-time reporting, expanded advisory roles, and heightened demands for accuracy and compliance (Hamdy et al., 2025; Jesus et al., 2024). These changes have, paradoxically, reinforced or even increased overall work hours rather than reduced them. A study by HKICPA (2021) concluded that over three-quarters of respondents worked 11 or more hours of overtime per week, with work-life balance cited as a primary reason for leaving the profession.

1.2 Research motivation

The motivation for my research is rooted in both personal professional experience and a recognized scholarly gap at the intersection of technology, work practices, and culture within the Hong Kong Accounting profession. Over the last 25 years, the researcher has worked as a professional Accountant across several continents, including two decades in Hong Kong, a city that stands as both a global financial hub and a leader in adopting digital transformation in professional services (HKICPA, 2023b; World Business Culture, 2019). Despite this environment, his firsthand observation and the recurring narrative among colleagues has consistently involved long working hours, persistent overtime, high professional stress, widespread burnout, and elevated attrition rates. These issues are not unreliable but are substantiated by recent empirical evidence: more than three-quarters of Hong Kong accountants report working eleven or more hours of overtime per week, and over 56% report symptoms of stress and burnout, a rate significantly above other sectors (HKICPA, 2021, 2022).

This personal and sectoral paradox of prolonged working hours and burnout persisting despite the Digitalization era, raises urgent questions for practice and theory alike. The anticipated benefits of Digital Transformation, such as substantial efficiency improvement and workload reduction, remain largely unrealized in real workplace experience (Khotanlou et al., 2025). Instead, new technologies appear to have shifted, rather than resolved, the sources of occupational strain.

As an insider in the profession, the researcher is motivated by a deep concern for the quality of life, mental health, and sustainable professional futures for Accountants in Hong Kong. His position affords access and trust that support a rigorous, in-depth exploration of how Digital Transformation intersects with organizational and cultural forces to maintain the current paradox. A phenomenological approach is particularly applicable, as it allows investigation into the lived experience of Accountants, capturing the nuances of cross-cultural practices, expectations, and the real positive and negative impacts of digital innovation (Ivankova et al., 2006a).

Beyond the personal, this research is also driven by a recognized scholarly and practical gap. Existing studies tend to focus on technical implementation and surface-level efficiency, often overlooking or under-theorizing the persistent disconnections between digital progress and occupational well-being (HKICPA, 2021; Khotanlou et al., 2025). By critically examining the organizational, technological, regulatory, and cultural factors and bringing the researcher's reflections as a long-term practitioner; this study aims to fill an important void in both the literature and the practices of Accountants and policymakers in Hong Kong.

In sum, this project is inspired not only by academic curiosity but by urgent professional need and lived reality, which is the drive to bridge empirical evidence, theoretical insight, and the search for meaningful change in this digital age.

1.3 Problem Statement

Despite the spotlight and investments in Digital Transformation across Hong Kong's Accounting profession; long working hours, elevated role overload, high stress, and frequent experiences of burnout persist (HKICPA, 2021; Khotanlou et al., 2025). This "digital paradox", where the expected benefits of digital transformation fail to materialise in actual work-hour reduction; remains inadequately explained in the academic and professional literatures (Hamdy et al., 2025; Jesus et al., 2024). The gap highlights a need to move beyond technologically driven explanations and instead analyse the interplay between new systems, organisational expectations, and deeply rooted cultural values.

1.4 Significance for Study

Hong Kong's accounting sector is vital to the city's economy, shaping financial reporting, regulatory compliance, and strategic decision-making for a multitude of businesses

(HKICPA, 2023a). The sector's persistent challenge with long hours not only affects individual well-being but also drives talent attritions and undermines the city's position as a global financial centre (HKICPA, 2022). Existing research often either focuses on the technical aspects of digital implementation or adopts a generic approach to work-life balance, failing to integrate the effects of culture and organisational practice (Khotanlou et al., 2025; Pan & Seow, 2016). By adopting an integrated framework that includes the Job Demands-Resources ("JD-R") theory and Confucian ethics as a contextual lens, this research aims to illuminate both organisational and socio-cultural explanations for the paradox, enabling more informed interventions for sustainable change (Kang et al., 2017).

1.5 Research Aim

This research aims to critically examine how job demands and resources associated with Digital Transformation, in conjunction with Confucian values, shape the persistent long working hours and high burnout rates among Accounting professionals in Hong Kong. Thru this lens, the study aims to examine how digital solutions may facilitate or limit work practices, and to offer recommendations based on evidence to improve operational efficiencies and employee well-being.

2. LITERATURE REVIEW

2.1 Introduction: The Paradox Amid Digital Progress

Over the past two decades, accounting has undergone profound transformation globally and particularly in Hong Kong, an international financial hub at the crossroads of West and China (3E Accounting Firm, 2024; BoardRoom, 2024; Yang, 2006). Governmental policies, competitive pressures, and professional advocacies have fuelled the momentum of digital platforms, cloud accounting, AI, RPAs, and advanced analytics (Choi & Xie, 2025; HKICPA, 2023b). In Hong Kong, the government and professional bodies such as HKICPA played a proactive role, promoting infrastructure upgrades, digital talent development, and international best practices (HKICPA, 2025; news.gov.hk, 2025).

Yet, despite the efficiency promises of these innovations, Accountants in Hong Kong continue to report long working hours, chronic stress, and high rates of burnout, sparking the “digitalization paradox” where expected work-life improvements fail to materialize (HKICPA, 2021, 2022).

This literature review critically appraises the evolution, advantages, and emerging issues of digital transformation; contrasts experiences of SMEs and large firms; examines the changing role and hybridization of accountants; analytically adopts the JD-R theory and Confucian ethics as core explanatory lenses; and questions the sufficiency of Technology Diffusion Frameworks for explaining Hong Kong’s unique work-hour paradox.

2.2 The Evolution and Benefits of Digital Transformation in Accounting

The shift toward digitized accounting began with spreadsheets and simple databases and has accelerated since the 2010s, with the adoption of cloud-based ERPs, automations, and AI-powered tools (Eziefule et al., 2022; Julius, 2024). The COVID-19 pandemic

accelerated the urgencies of digitalization, forcing institutions to adopt digital document management, remote audit, and online collaborations to keep operations running (Feghali et al., 2022; Fontaine et al., 2020).

The core benefits reported include process efficiencies, elimination of manual errors, streamlined reconciliations, real-time access to financial data, and enhanced compliance capacities (Hamdy et al., 2025; Ma, 2023; Rajagopal, 2025). Automation accelerates period-end close cycles, cloud systems improve team coordination, and AI analytics elevate Accountants from bookkeepers to valued business advisors (Choi & Xie, 2025; Leitner-Hanetseder et al., 2021). These gains are especially noticeable in multinational and large local firms, with more robust Information Technology ("IT") support and change management processes.

2.3 The Changing Role of the Accountant: Multitasking and New Demands

One of the major recurring theme is that Digital Transformation has multitasked and hybridized the Accounting role, expanding the expectations from IT technical proficiency to include data analysis, business interpretation, and strategic advisory (Khotanlou et al., 2025; Leitner-Hanetseder et al., 2021). Indeed, Accountants are now as likely to be called on for management dashboards, scenario modeling, and compliance troubleshooting as compared to "Conventional Ledger Work" (Odonkor et al., 2024; Pan & Seow, 2016).

This broadening may have paradoxical effects. While professionals report satisfaction with higher-value responsibilities and workplace prestige, studies simultaneously reveal escalating cognitive burden, role ambiguity, and pressure for continuous upskilling (Hamdy et al., 2025; Kruskopf et al., 2020). Qualitative and quantitative evidence reveals heavy workloads, frequent out-of-hours troubleshooting, and an "always-on" culture enabled; by the very same digital platforms meant to free up manhours (Rajagopal, 2025; Rodrigues et al., 2023; Silva et al., 2025).

2.4 SMEs versus Large Firms: Unequal Transformation, Unequal Burdens

In Hong Kong, the digital maturity varies sharply between multinationals, Big-Four Accounting firms and Small and Medium-sized Enterprises ("SMEs"). The former typically possess Project Management Offices ("PMOs"), dedicated IT teams, and have the scale and resources to roll out fully integrated systems (Guo et al., 2023; Hamadi & Fournès, 2022). These organizations can proper structure the IT adoptions, standardize its trainings, and ensure systems inter-operability; overall smoothing the transitions into new IT infrastructures and work models (Choi & Xie, 2025).

By contrast, SMEs struggle with fragmented systems, limited digital budgets, and ongoing skills shortages, often maintaining hybrid paper-digital workflows (Hamadi & Fournès, 2022). Research highlights that SMEs often rely on a patchwork of tools, and this creates hidden duplications, frequent data interfacing, and incremental manual work; forcing staff to log extra hours to "make the system work" rather than enjoying any real efficiency gains (Hamadi & Fournès, 2022; Zhang et al., 2025). The lack of IT technical specialists means Accountants often play dual roles – responsible for both accounting and ad-hoc IT support – which amplifies role overload and stress burn-outs (Hamadi & Fournès, 2022).

Organizational culture further modulates these patterns. With leaner teams and informal social hierarchies, SME staff may feel increased cultural and social pressure to cover gaps and conform to unspoken norms of work overtime, complicating resistances or negotiations (Kang et al., 2017; Umar & Uswatun, 2024).

2.5 The Digitalization Paradox: Persistent Workload, Unmatched Promises

Despite the clear technical gains, research finds no evidence that digitalization has reduced net working hours or mitigated burnout for Accountants (Eziefule et al., 2022;

Jesus et al., 2024; Zhang et al., 2025). Instead, automation and real-time systems have raised the bar for responsiveness and output, with professionals now expected to deliver "insight on demand," adapt instantly to regulatory change, and troubleshoot across multiple tools (Julius, 2024; Pargmann et al., 2023; Zhang et al., 2025).

Surveys show that over 75% of Hong Kong accountants report 11 or more weekly overtime hours, with high scores for burnout and stress on validated measures. Studies show that digital tools rarely result in reclaimed personal time; instead, teams reallocate "saved" hours to higher output targets, new initiatives, or an expanded client load, substantially reversing technological advantages (Hamdy et al., 2025; Tian, 2024).

2.6 Regulatory Complexity and Integration Barriers

The Hong Kong sector's international reach further exposes Accountants to rapid, global regulatory cycles (e.g., IFRS and enhanced local reporting standards) (Julius, 2024; Ma, 2023). Digital systems can automate compliance checks and reporting, but also prompt more frequent audits, scrutiny, and expectations of IT adaptations (Hamdy et al., 2025). The experience is especially on the downside in SMEs, where system integration is often incomplete, and constant "fixes" or manual reconciliation increase (rather than decrease) behind-the-scenes work (Hamadi & Fournès, 2022).

Digital skills gaps and insufficient change management are also widely cited challenges. Mid and late career professionals often find themselves needing to invest significant after-hours effort to upskill, bridge between new and existing systems, or compensate for gaps in team capability (Kruskopf et al., 2020; Pan & Seow, 2016; Umar & Uswatun, 2024).

2.7 Work Stress and Burnout: The Occupational Health Dimension

One of the troubling findings is the relationship between perceived increases in efficiency and actual well-being. Burnout, chronic fatigue, absenteeism, and turnover intent are all strongly correlated with role overload and sustained long working hours (Awang et al., 2022; Zhang et al., 2025). Mental health concerns are now recognized by both the Accounting profession and employers as a hidden threat to the sector's long-term resilience and talent pipeline (Rodrigues et al., 2023).

Empirical research indicates that technology-driven intensification – characterised by accomplishing more tasks within shorter timeframes – has replaced, rather than eliminated, the prevailing high-pressure culture and norms associated with presenteeism (Hamdy et al., 2025). Teachers of future Accountants warn that unless well-being is incorporated as the central metric for digital transition, corporation will continue to face crisis-level attritions and disengagements (Kruskopf et al., 2020; Pan et al., 2025).

2.8 The Job Demands-Resources (JD-R) Approach

The JD-R model provides a well-validated theoretical explanation for these phenomena. Under this framework, job demands (workload intensity, cognitive/ role complexity, deadline urgency, regulatory exposure) and job resources (autonomy, support, modern tools, managerial effectiveness) interact to influence professional outcomes – in particular, stress and burnouts when demands outpaced resources (Bakker et al., 2014; Bakker & Demerouti, 2014; Trenerry et al., 2021; Zhang et al., 2025).

In Digital Accounting, automation and AI can constitute resources, but only if accompanied by real support, user competence, and policy to prevent re-absorption of time savings into additional demand. In the Hong Kong context, research confirms that insufficient attention to supportive resources and cultural mediation consistently results in digital “solutions” functioning instead as new sources of stress and overwork (Bakker et al., 2014; Zhang et al., 2025).

2.9 Confucian Ethics: Cultural Moderator of Work Practices

Hidden within the complex IT technicalities and organizational picture can be the cultural aspects; specifically the deep influence of Confucian values in Hong Kong. Research indicates that Confucian orientations such as seniority, harmony, righteousness, and benevolence are associated with normalizing overtime work, prioritizing team and organizational welfare over individual interests, and promoting compliance with authority (Kang et al., 2017). Overtime is characterised as a demonstration of commitment and personal development, while resistance from junior staff is discouraged through both social expectations and hierarchical leadership (Lu & Kao, 2018; Tam et al., 2021).

Importantly, this cultural context frequently moderates the impact of job resources. Accountants may not use digital efficiencies to reduce their own working time, but rather invest it back in the group, project, or firm, consciously or unconsciously upholding the norm of high effort (Lee & Lee, 2016; Lu & Kao, 2018). Thus, any complete account of Hong Kong's digitalization paradox must integrate – rather than ignore or bracket – Confucian ethics as a structuring force.

2.10 Technology Diffusion Frameworks: Relevance, Value, and Limits

A separate body of research investigates digital technology adoption using frameworks such as Rogers' Diffusion of Innovations or the Technology Acceptance Model ("TAM") (Miller, 2015). These models examine how perceptions of usefulness, usability, compatibility, and organizational culture or peer influence shape the uptake and spread of technologies in accounting settings (Albannai et al., 2024; Miller, 2015).

While diffusion frameworks are valuable for explaining why some firms (or individuals) adopt technology earlier, or for diagnosing slow or failed adoption, they are not sufficient

or fully appropriate for the core questions of this research paper. This research seeks not just to understand who adopts and how, but to interrogate why, even after adoption; the anticipated reduction in work hours does not occur and why the digitally advanced Accounting profession still struggles with endemic overwork and burnout.

Diffusion theories typically do not explain occupational stress, work-life balance, or the mediating power of cultural values. They offer insight into technology uptake, but not its deep social impact; especially regarding job design, resource allocation, or Confucian-driven attitudes toward overtime (Bakker et al., 2014; Kang et al., 2017). Accordingly, while reference to diffusion models may be helpful in contextualizing adoption behavior or identifying supplementary variables in resistance or partial implementation, they cannot replace the JD-R and Confucian theoretical frameworks, which speak directly to the research problem stated above (Kang et al., 2017; Kruskopf et al., 2020).

2.11 Methodological Patterns and Research Gaps

Most Hong Kong-focused research is quantitative and cross-sectional, deploying surveys to measure overtime, stress, and technology use (Kusmiati et al., 2025; Rodrigues et al., 2023; Silva et al., 2025; Tarsik et al., 2025). Qualitative, longitudinal, and mixed-methods studies are less common but provide critical texture on lived experience, cultural negotiation, and agency in adapting digital change (Hamadi & Fournès, 2022; Jesus et al., 2024). There is a shortage of comparative and process-focused research mapping how demands and resources shift as digital transformation matures and how individuals and teams interpret or resist resulting changes.

A major scholarly gap is the integration of JD-R and cultural into technology perspectives, as one explanatory framework. Only by combining these can the sector move beyond descriptive or “technological determinist” accounts and identify actionable levers for the Accounting professional reform.

2.12 Synthesis and Research Problem

The literature indicates that Hong Kong's Digital Accounting sector is characterized by a paradox of high technical innovation but also persistent overwork, stress, and troubled retentions. Neither technology, nor policy, nor leadership alone can disrupt this syndrome without addressing the interplay of job demands, organizational resources, and cultural expectations (Bakker et al., 2014; Kang et al., 2017; Zhang et al., 2025). SMEs face significant challenges, and while diffusion frameworks provide support, they do not fully account for well-being-focused explanations.

This study adopts the JD-R model as its principal lens and Confucian ethics as a critical moderator, aiming to close major gaps in understanding and intervention for sustainable Accounting professional life in an era of Digital Transformation.

3. THEORETICAL FRAMEWORK

3.1 The Job Demands-Resources (JD-R) Theory

Rooted in occupational health psychology, the JD-R model posits that every occupation has its own specific sources of job stress, which can be classified into two categories: job demands and job resources (Bakker & Demerouti, 2014; Kruskopf et al., 2020). “Job demands” refer to the physical, psychological, social, or organisational aspects of work that require sustained effort and are associated with physiological or psychological costs, such as workload, time pressure, and cognitive complexity (Awang et al., 2022; Zhang et al., 2025). “Job resources”, on the other hand, are physical, psychological, social, or organisational factors that help achieve work goals, reduce job demands and associated costs, and stimulate personal growth and development. Examples in Accounting include access to supportive technology, clear role definitions, adequate training, and supportive leadership (Choi & Xie, 2025; Hamdy et al., 2025).

The theory suggests that high job demands exhaust employees' mental and physical resources and may lead to health problems and burnout. By contrast, job resources can buffer the negative effects of demands and foster motivation and engagement (Bakker et al., 2014; Zhang et al., 2025). In Digital Transformation, technology can function as a resource, such as reducing repetitive tasks, streamlining workflows, and offering analytic tools. However, when poorly managed, it can also act as a new demand, increasing cognitive, emotional, and temporal loads (Eziefule et al., 2022; Khotanlou et al., 2025; Silva et al., 2025).

3.2 Confucian Ethics as a Contextual Lens

Confucian culture provides a strong contextual explanation for occupational behaviour in East Asia, particularly in Hong Kong (Kang et al., 2017; Lu & Kao, 2018). The key orientations, as identified by Kang et al. (2017), are:

- **Seniority orientation**: The deference to authority and adherence to implicit workplace rules.
- **Relationship orientation**: Prioritisation of harmonious interpersonal relations and fulfilment of both formal and informal group expectations.
- **Righteousness orientation**: The pursuit of perfection, discipline, and self-cultivation; intrinsic motivation for excellence and overtime.
- **Benevolence orientation**: Self-sacrifice for the collective good; group goals over personal comfort.

These orientations combine to create a powerful set of normative motives to work overtime, to avoid disrupting group harmony, and to express organisational dedication by sustained effort—even if job resources theoretically allow for efficiency and work-life balance (Kang et al., 2017). In high-tech environments, these values may sustain or intensify overtime expectations, as "idle time" is culturally and socially discouraged (Khotanlou et al., 2025; Zhang et al., 2025).

3.3 The Integrated Framework

This research proposal explicitly adopts the JD-R theory as its primary lens for analysing how Digital Transformation reorganises job demands and resources, and how these are linked to persistent long working hours, stress, and occupational health outcomes (Bakker et al., 2014; Bakker & Demerouti, 2014). Confucian ethics serve as a contextual lens for

understanding how occupational norms, loyalty incentives, and the structure of authority mediate or moderate the impacts of those job demands and resources, especially in the unique Hong Kong context (Cheng et al., 2017; Kang et al., 2017; Lu & Kao, 2018). This integrated approach directly addresses review comments regarding theoretical focus and is well-justified in the literature.

4. RESEARCH QUESTIONS

Based on the above integration of JD-R and Confucian theory and context, and in line with the streamlined theoretical approach; my study will address these research questions:

1. How do job demands and job resources, shaped by Digital Transformation, influence the persistence of long working hours and burnout among Accounting professionals in Hong Kong?

2. In what ways do Confucian cultural values and ethical norms balance the relationship between technology adoption and work practices, particularly regarding work overtime and professional dedication?

3. How do Accountants perceive and navigate changes in their roles, expectations, and resources introduced by Digital Transformation, especially in organisational environments influenced by Confucian ethics?

4. What strategies can organisations implement, considering both work design (JD-R model) and cultural values (Confucian ethics), to foster well-being and balanced working hours in the Accounting profession?

5. METHODOLOGY

5.1 Research Philosophy and Approach

This research adopts a pragmatic philosophical orientation, which is especially suited to addressing the complex, multi-dimensional nature of long working hours among Hong Kong Accountants in the era of Digital Transformation. Pragmatism enables the integration of both quantitative and qualitative methods, focusing on what best addresses the research questions in their real-world context (Ivankova et al., 2006b). The quantitative strand draws on the JD-R framework to examine the relationships between job demands, resources, and work outcomes, while the qualitative strand utilizes semi-structured interviews to explore the lived experiences, interpretations, and cultural meanings – particularly the influence of Confucian values – underpinning persistent long working hours and burnouts (Bakker & Demerouti, 2014; Kang et al., 2017).

By allowing for methodological pluralism, this pragmatic stance ensures that both objective patterns and subjective perspectives are captured, enabling robust, actionable insights for both academic theory and professional practices.

5.2 Research Design

To comprehensively address the research questions, and to justify on both the objective and subjective aspects of the phenomenon; this study shall employs a sequential explanatory mixed-methods strategy (Ivankova et al., 2006b). In this design, a substantial quantitative strand is first undertaken to establish patterns and relationships among key variables drawn from the JD-R theory (Bakker & Demerouti, 2014; Zhang et al., 2025). This is then followed by a qualitative phase in which semi-structured interviews will be conducted. The qualitative phase provides rich, contextual interpretation, illuminating how Confucian ethics (diligence, hierarchy, harmony) facilitate the impacts of Digitalisation and

working long hours in practice (Kang et al., 2017; Zhang et al., 2025). The integrative final analysis leverages both datasets, facilitating a nuanced understanding that neither approach could achieve in isolation.

5.3 Sampling Strategy

5.3.1 Population and Context

The study focuses on Professional Accountants currently working in Hong Kong. This location is theoretically significant, as it is both a global financial centre at the leading edge of digital adoption (HKICPA, 2025; World Business Culture, 2019) and a society deeply influenced by Confucian values (Kang et al., 2017). The research population encompasses Accounting professionals across all levels (junior, senior, managerial) and institutional contexts, including Big-Four and mid-tier firms, multinationals, and SMEs.

5.3.2 Quantitative Sampling

The first phase will utilize stratified random sampling to ascertain representation across key categories: firm size, position, gender, and years of experiences. Membership lists from professional bodies such as the HKICPA, alumni databases, social media and professional networking platforms will be leveraged to compose the initial sampling frame. An a priori power analysis, based on standard effect size estimates, indicates a minimum sample of 300-400 is necessary for robust regression or structural equation modeling (Cohen et al., 2013). The survey will target individuals with at least one year of post-qualification experience to ensure respondents have meaningful exposure to both Digital Transformation and Hong Kong's Accounting culture.

5.3.3 Qualitative Sampling

For the second phase, a purposive sampling technique will be deployed to select participants from the survey respondents who consent to interviews. The aim is to capture heterogeneity with respect to gender, age, firm size, seniority, and demonstrated attitudes towards digitalization and long working hours. Approximately 25–30 in-depth interviews will be conducted, with the exact number determined by the point of saturation, when additional data no longer provide new insights (Guest et al., 2006). If practical and thematically relevant, several small focus groups may also be conducted to explore collective dynamics and discourse around Confucian ethics and organizational change. Interviews will continue until data saturation is reached, ensuring that the full range of themes and experiences relevant to the research questions are captured.

5.4 Data Collection

5.4.1 Quantitative Survey

A structured survey instrument will be developed, grounded on established constructs in the JD-R framework (Bakker & Demerouti, 2014). The survey will measure:

- **Job demands**: Including workload, role conflict, deadline pressure, regulatory complexity, and digital task intensity.

- **Job resources**: Such as managerial support, technical training, usability of digital tools, and autonomy.

- **Outcomes**: Burnouts (using adapted Maslach Burnout Inventory items), job dissatisfaction, intention to leave, and self-reported overtime hours.

- **Cultural values and attitudes**: Adapted and validated from Kang et al., (2017), including items to gauge seniority orientation, harmony, collective loyalty, and the perceived virtue of overtime.

Questions will employ Likert-type scales and frequency metrics, with opportunities for brief open-ended questions where deeper explanation can be gathered. The instrument will be deployed using a secure online survey platform (such as Qualtrics or Google Forms). Prior to full roll-out, the researched will run a pilot study with approximately 5 to 10 Accountants in Hong Kong to ensure clarity, reliability, and cultural alignment. Necessary adjustments will be made in response to the feedbacks.

5.4.2 Qualitative Interviews and Focus Groups

The qualitative component is designed to capture detailed, reflective narratives that provide context for the patterns observed in the quantitative surveys. A semi-structured interview guide will be prepared, exploring themes such as:

- The respondent's pathway through Digital Transformation in their role and team.
- Perceived changes in workload and the nature of job "demands" and "resources."
- Experiences of long working hours; its causes, social dynamics, and perceived necessity or virtue.
- Reflections on workplace culture, managerial practice, and the explicit or implicit referencing of Confucian ethics.
- Strategies for coping with stress or resisting additional demands, and attitudes toward efficiency gains from technology.

Interviews will be scheduled at the convenience of respondents and conducted either face-to-face or via secure video conferencing software, accommodating the preferred language of participants (English, Cantonese, or Mandarin). Interviews will be recorded with informed consent and transcribed verbatim. Confidentiality will be assured, with all identifiers removed prior to coding and analysis.

5.5 Data Analysis

5.5.1 Quantitative Strand

The quantitative data will be exported from the survey platform into SPSS or R for cleaning, descriptive analysis, and reliability assessment (e.g., Cronbach's alpha) (Bujang et al., 2018). Factor analysis will confirm the construct validity of multi-item scales . Multiple regression and, as appropriate, Structural Equation Modeling ("SEM") will be used to explore the relationships between job demands, resources, cultural orientations, and outcomes such as work overtime, burnout, and turnover intention (Silva et al., 2025; Zhang et al., 2025). Moderator analyses will test the influence of cultural variables (e.g., relationship orientation, benevolence) on the strength or directionality of the relationship between job resources, demands, and outcomes.

Last but not least, subgroup analyses will compare patterns by firm size, professional seniority, and sectors. All tests will be checked for significance in both directions (two-tailed), and only those with a -value less than 0.05 will be considered statistically meaningful.

5.5.2 Qualitative Strand

Qualitative data will be managed in NVivo to support a systematic, transparent approach to coding and theme development. Adopting Braun & Clarke's (2006) framework for thematic analysis, the procedure will progress systematically from open coding, through axial coding, to selective coding. The initial coding process will utilise both theory-driven approaches (such as JD-R and Confucian orientations), as well as codes that emerge directly from the data.

Particular attention will be paid to how participants narrate their experiences of work overtime and Digital Transformation, and how Confucian values make themselves visible (or invisible) in discussions of loyalty, dedication, and expectations of self-sacrifice. Special analysis will be placed to points of tension, resistance, or re-interpretation of traditional values; especially in digitally progressive firms or among younger generation of Accountants.

Lastly, emerging themes or paradigms will be triangulated with participants' feedback (member-checking) to ensure authenticity and resonance.

5.5.3 Mixed-Methods Integration

Upon completion of both strands, a joint display matrix will be constructed, mapping quantitative patterns onto qualitative themes (Ivankova et al., 2006b). The final interpretation will adopt an abductive logic – moving between theory, quantitative relationships, and qualitative realities – to refine models of how job demands/ resources and Confucian ethics interact to produce the persistence of long working hours amid Digital Transformation (Bakker & Demerouti, 2014; Ivankova et al., 2006b; Kang et al., 2017).

5.6 Rigour, Validity and Reliability

The study employs multiple strategies to ensure methodological rigour:

- Quantitative reliability and validity will be assured through instrument piloting, established scale use, and robust psychometric testing (Cohen et al., 2013).

- Qualitative trustworthiness will be addressed through transparency in coding, double-coding, member-checking, and thick description of findings (Braun & Clarke, 2006).

- Triangulation between sources, methods, and analysis will support the credibility and transferability of the results.

- Reflexivity: The researcher will maintain a reflective log, considering their own positionality, especially where differences in experience or background may influence interpretation.

5.7 Ethical Considerations

Prior to fieldwork, ethical approval will be sought from the University's ethical review board. All participants will receive clear, accessible information about the study's purpose, their rights, and protections, both at point of invitation and before they give informed consent. Participation will be strictly voluntary; refusal or withdrawal will have no repercussions.

Surveys will be anonymous and securely stored. Interview/ focus group data will be held in encrypted storage, with transcripts "pseudo-anonymised" before analysis. All reporting will safeguard identities, referring to respondents by generic roles or pseudonyms only. Attention will be paid to participants' psychological safety, with sign-posting to support services if distress is encountered during discussion of stress or burnout. Special care and cultural sensitivity will be observed when probing potentially delicate subjects related to work culture and values.

5.8 Limitations

While adopting a mixed-methods approach addresses many weaknesses inherent to single-method designs, some limitations remain. There may be self-report or social desirability bias, especially as Confucian-influenced cultures may discourage open expression of dissatisfaction (Kang et al., 2017). Recruitment challenges, particularly among SME professionals with heavy commitments, may impact representativeness. Language nuance, remains a challenge in cross-cultural qualitative research in Hong Kong (Hamadi & Fournès, 2022; HKICPA, 2023b). These limitations will be acknowledged transparently in the dissertation and considered in interpreting the findings.

6. EXPECTED FINDINGS

6.1 Structural and Cultural Barriers to Work-Hour Reduction

It is anticipated that the research will validate recent Hong Kong evidence confirming that Digital Transformation, by itself, is insufficient to reduce excessive working hours in the Accounting profession (Awang et al., 2022; HKICPA, 2021; Zhang et al., 2025). Quantitative data are expected to indicate pervasive overtime, even in highly digitalised firms. While digital tools such as AI, RPA, and cloud solutions will be reported as having removed many repetitive manual tasks (Choi & Xie, 2025; Hamdy et al., 2025), the benefit in terms of time saved will not translate straightforwardly into shorter workdays.

Qualitative findings will likely reveal why: interview narratives are expected to demonstrate that efficiency gains are “absorbed” by heightened managerial and client expectations, relentless regulatory deadlines, and the ongoing expansion of Accountants’ roles from compliance technician to business advisor (BoardRoom, 2024; HKICPA, 2023a; Leitner-Hanetseder et al., 2021). In this context, Accountants may find themselves handling both the operations of new digital systems and responding to an increased demand for analysis, interpretation, and on-demand reporting (Hamdy et al., 2025; Kusmiati et al., 2025; Odonkor et al., 2024).

6.2 The Dynamics Predicted by the Job Demands-Resources Model

Statistical analysis are likely to confirm vital predictions of the JD-R model: reported job demands – such as unrelenting deadlines, concurrent projects, rapid regulatory change, and the stress of “always on” digital work – will be strongly, positively correlated with burnout, fatigue, and intent to leave the profession (HKICPA, 2023b; Kruskopf et al., 2020; Zhang et al., 2025). At the same time, job resources – such as supportive management, quality of IT infrastructure, and opportunities for skills development – will show an inverse

relationship with stress outcomes, though the effect may be partial or muted in organizations where cultural traditions are dominant (Hamdy et al., 2025; Umar & Uswatun, 2024).

Moreover, it is anticipated that Digital Transformation will emerge as both a resource (in reducing errors, providing flexible access, enabling audit trails) and as a new job demand (with increased expectations, steep learning curves, integration problems, and intensified client responsiveness) (Choi & Xie, 2025; Hamdy et al., 2025; Winkler, 2025).

6.3 The Pervasive Influence of Confucian Values

A key qualitative insight anticipated is the pervasiveness of Confucian ethical orientations – seniority, harmony, righteousness, and benevolence – in structuring why and how accountants accept and even justify work overtime (Kang et al., 2017; Zhang et al., 2025). Interviewees are expected to describe personal and team narratives in which long hours are normalised and framed as moral obligation, team loyalty, and a marker of professional pride and self-sacrifice (Kang et al., 2017; Khotanlou et al., 2025; Umar & Uswatun, 2024).

Stories may also highlight the “invisible barriers” these norms create for work-life discussions, as well as the risk of marginalisation for those who question them (Kang et al., 2017). For example, junior Accountants may be reluctant to raise issues of exhaustion with superiors out of concern for disrupting group harmony or appearing self-centred (Lu & Kao, 2018; Tam et al., 2021). Senior staff may actively promote these values, seeing overwork as a path to advancement and respect (Kang et al., 2017).

6.4 Moderating and Mediating Effects

It is expected that Confucian cultural orientations will act as both moderators and mediators in the JD-R relationships. In quantitative terms, regression analyses and SEM

modeling will likely show that even where job resources are comparatively high (i.e., firms provide good IT support, clear policies, and training), their protective effect against burnout is dampened for professionals who score highly on loyalty, benevolence, and harmony orientations (Kang et al., 2017; Zhang et al., 2025).

Narrative data are also expected to reveal subtle strategies of “making do” and “silent coping”, such as working unreported overtime from home, concealed burnout, and self-imposed additional monitoring to support team reputation (BoardRoom, 2024; Kang et al., 2017). Senior staff may consciously model overwork, creating an implicit expectation for younger staff to follow (Kang et al., 2017).

6.5 Differences by firm type, digital maturity, and career stage

The study is expected to find that while the long working hours paradox is sector-wide, its specific form varies by context. Large, digitally mature firms may offer more robust tools and greater training resources, but also experience the most sophisticated client demands; leading to a shifting, rather than reduction, in workload (BoardRoom, 2024; Hamdy et al., 2025). SMEs, meanwhile, are expected to report more severe integration issues, lack of training, and increased administrative frustration (Hamadi & Fournès, 2022; HKICPA, 2023b).

Career stage and generational cohort may also moderate experiences. Younger Accountants may express greater openness to work-life balance and a willingness to question tradition; but are also likely to note the constraints of “hidden curriculum” and unspoken rules about socialization into work overtime (Kang et al., 2017; Pan et al., 2025; Umar & Uswatun, 2024). Gender differences, if present, may also appear, particularly around work-family negotiation and the ability to contest team expectations (HKICPA, 2022).

7. IMPLICATIONS

7.1 Advancing JD-R Theory in a High-Context, Digital Setting

This research will make a significant theoretical contribution by demonstrating how the JD-R model must be contextually adjusted: it shows that the impact of Digital Transformation on job demands and resources is not a culturally neutral technical phenomenon, but one deeply embedded in professional values and social norms (Jesus et al., 2024; Kruskopf et al., 2020). The empirical data will permit an extension of current models to account for the complex ways in which Confucian values can negate, amplify, or reshape the effect of job resources – especially in globally connected, rapidly changing Asian business environments.

7.2 Reframing Digital Transformation Strategy in Professional Services

For practitioners, the findings will provide a robust evidence base for a paradigm shift in digital strategy. Leaders in Accounting and Finance should note that investment in cutting-edge tools, by itself, is unlikely to change established working practices unless there are also policies addressing the cultural emphasis on work overtime (Albannai et al., 2024; HKICPA, 2023b). Change management initiatives should include deliberate interventions that:

- **Redefine performance and commitment metrics**: Move away from hours billed or time in-office to focus on outcome-based assessment and sustainable productivity (HKICPA, 2021; Umar & Uswatun, 2024).

- **Promote healthy normative climates**: Senior leadership endorsement of work-life balance, team health, and the right to disconnect are essential (HKICPA, 2025).

- **Deliver culturally tailored training**: Equip managers to recognize Confucian "loyalty traps" and coach teams in collective agency for healthy boundaries (Kang et al., 2017; Umar & Uswatun, 2024).

7.3 Implications for Professional Bodies and Policymakers

Professional associations, as well as governmental labor bodies, can draw on this research to revise codes of conduct, CPD modules, and membership support infrastructure. Practical steps may include:

- **Best-practice guidelines for digital transformation:** Emphasize not only tool adoption, but successful change management, cultural dialogue, and boundary-setting.

- **Confidential counselling and stress-relief resources**: Provision of confidential help-lines, coaching services, and peer groups specifically for accountants struggling with the demands of the profession.

- **Regulatory lobbying**: Use evidence from this and similar studies to lobby for maximum weekly work hours, mandatory rest, and policies supporting flexible work – developments that have proven effective in reducing excessive work overtime elsewhere.

7.4 Talent Attraction, Retention, and Wellbeing

This study will substantiate ongoing concerns about the profession's declining appeal to young talents, as candidates become increasingly alert to issues of burnout, wellbeing, and the meaning of professional work (HKICPA, 2021; Winkler, 2025). Accounting firms that do not seriously address long working hours are likely to face detrimental retention

and reputation risks. Conversely, firms that proactively redesign roles and cultural expectations – leveraging both digital resources and modern leadership – stand to become employers of choice.

7.5 Global and Societal Impact

There are wider implications for Asian business culture and global financial hubs more broadly. The integration of Confucian ethics and Digital Transformation as dual drivers of professional conduct has significance in other East Asian cities, global financial services, and multinational corporations with culturally diverse teams. This research offers a roadmap illustrating how digitization should be effectively integrated with cross-cultural adaptation in order to fully realise its potential societal benefits (Pan et al., 2025; Pan & Seow, 2016).

8. LIMITATIONS

8.1 Cultural and Contextual Boundaries

A core limitation of this study is the cultural specificity of its findings. Hong Kong is a unique blend of hyper-modern financial infrastructure and deeply traditional sociocultural values (news.gov.hk, 2025; World Business Culture, 2019). While this gives it high scholarly relevance, results may need adaptation before being applied to purely Western or less digitized societies (Zhang et al., 2025). The methodological design seeks to maximize transferability by generative theory building, but local nuance remains.

8.2 Self-Selection and Reporting Bias

Surveys and interviews necessarily depend on self-reported data, which is susceptible to social desirability effects, especially in a context where voicing dissent may be discouraged by collective norms. While the study seeks to counteract this through rigorous anonymisation, careful instrument design, and member checking, some underreporting of dissatisfaction is likely.

8.3 Recruitment Challenges among SMEs and Overworked Professionals

The challenge of recruiting sufficiently representative samples among small firm Accountants – who may have the heaviest workloads and least time – remains substantial. The project will, therefore, use targeted recruitment, incentives, and institutional collaboration to maximize response rates, but acknowledges a possible bias toward those more able to participate.

8.4 Translation, Interpretation, and Nuance Loss

In-depth qualitative work will be conducted in the preferred language of interviewees; however, some meaning – especially around complex Confucian norms – may be lost in the process. Systematic transcript review will be used to minimize this loss.

8.5 Rapid Technological and Regulatory Change

As noted in the literature, the pace of tech innovation and regulatory evolution in finance is swift (Choi & Xie, 2025). This dissertation will capture a “moment in time”; follow-up longitudinal work is recommended to track change as new generations and leadership philosophies enter the sector.

9. TIMELINE AND RESOURCES PLANNING

9.1 Timeline

The following research schedule has been developed to ensure rigorous, timely, and coordinated execution of this study. It assumes an 18-month project period but can be adjusted to suit institutional and supervisory requirements.

- **Months 1-2**: Deepening the literature review; finalization of theoretical framework and research questions. Development of a detailed research proposal and securing ethics committee approval.

- **Months 3-4:** Design, translation, and pilot-testing of quantitative survey instruments. Preparation of interview guides.

- **Months 5-7**: Launch and completion of quantitative survey via professional channels, organizations, and firms. Ongoing recruitment for qualitative interview participants among survey respondents and networks.

- **Months 8-10**: Data cleaning, coding, and initial analysis of quantitative survey; adjustments to qualitative sampling as needed. Conducting and transcribing individual interviews and focus groups.

- **Months 11-13**: In-depth qualitative thematic analysis. Triangulation of findings and integrating mixed-methods results using joint displays.

- **Months 9-15**: Drafting main body chapters (Findings, Analysis, Discussion). Consultation with supervisors and responding to critical feedback.

- **Months 16-17**: Finalizing all thesis chapters (including Literature Review, Methodology, Implications, and Recommendations). Full review for cohesive argument, theory-practice integration, and Harvard-style referencing.

- **Month 18**: Final proofreading, formatting checks, and submission. Preparation for viva/ oral defence if required.

- **Contingencies**: Allowance through months 10–14 for further data collection, if initial sampling is insufficient, and also for opportunities for industry engagement.

Adhering to this structured timeline enables the researcher to achieve the research objectives efficiently while maintaining a comprehensive approach:

Research Timeline

<table>
<tr><th colspan="2">Months 1 – 3</th><th colspan="3">Months 4 – 10</th><th colspan="2">Months 11 - 15</th><th colspan="2">Months 16 – 18</th></tr>
<tr><td>Literature Review</td><td>Finalizing the Research Proposal</td><td colspan="2"></td><td></td><td colspan="2"></td><td colspan="2">Revisiting Literate Review</td></tr>
<tr><td colspan="2">Develop questionnaires and interview questions</td><td colspan="2">Conduct pilot study and refine</td><td></td><td colspan="2"></td><td></td><td></td></tr>
<tr><td colspan="2">Determine data collection sources</td><td>Ethics committee approvals</td><td colspan="3">Perform quantitative data collections and semi-structured interviews</td><td colspan="2"></td><td></td><td></td></tr>
<tr><td></td><td></td><td colspan="2"></td><td></td><td colspan="4">Data cleaning, coding & thematic analysis (SSRS/R & NVivo)</td><td></td></tr>
<tr><td></td><td></td><td colspan="2"></td><td></td><td colspan="4">Write different sections of the report</td><td colspan="2">Write report for final submission</td></tr>
</table>

9.2 Resources planning

The research will be solely conducted by the researcher, with approximately 250 to 300 quantitative survey distributions and 25 to 30 qualitative semi-structured interviews. The project is full-time, with 10 hours per week allocated during early phases and increasing to 15 hours weekly for data analysis and report writing.

University facilities and online tools from UWTSD and HKMA will support most research needs. However, the researcher expects total costs of approximately HK$27,000. The following table presents the cost breakdowns:

Descriptions	**HK$**
Purchase of Apple Macbook	8,500
NVivo, SSRS and research tools	8,000
Subscription for Microsoft 365 (HK$78 for 24 months)	1,872
Quantitative survey distributions (HK$10 for 300 participants)	3,000
Travelling and coffee expenses for semi-structures interviews (HK$150 for 30 participants)	4,500
Stationeries and pilot study expenses	1,000
Total	**26,872**

Despite careful planning, unexpected costs and additional resource needs could still occur due to factors like severe weather, public holidays, or new software requirements. The researcher will make every effort to control spending and avoid exceeding the allocated resources during the project.

REFERENCES

3E Accounting Firm. (2024). *Business Culture and Work Etiquette in Hong Kong—An Overview*. 3E Accounting Firm Hong Kong. https://www.3ecpa.com.hk/resources/miscellaneous-topics/hong-kong-business-culture-and-work-etiquette/

Albannai, N. A., Raziq, M. M., Malik, M., Scott-Kennel, J., & Igoe, J. (2024). Unraveling the role of digital leadership in developing digital dynamic capabilities for the digital transformation of firms. *Benchmarking: An International Journal*, *ahead-of-print*(ahead-of-print). https://doi.org/10.1108/BIJ-10-2023-0756

Awang, Y., Taib, A., Mohamed Shuhidan, S., Rashid, N., & Hasan, M. S. (2022). Digitalization and Working Hours: A Viewpoint of Future Accountants. *International Journal of Academic Research in Business and Social Sciences*, *12*(9), Pages 1791-1800. https://doi.org/10.6007/IJARBSS/v12-i9/14728

Bakker, A. B., & Demerouti, E. (2014). Job Demands–Resources Theory. In C. L. Cooper (Ed.), *Wellbeing* (1st edn, pp. 1–28). Wiley. https://doi.org/10.1002/9781118539415.wbwell019

Bakker, A. B., Demerouti, E., & Sanz-Vergel, A. I. (2014). Burnout and Work Engagement: The JD–R Approach. *Annual Review of Organizational Psychology and Organizational Behavior*, *1*(Volume 1, 2014), 389–411. https://doi.org/10.1146/annurev-orgpsych-031413-091235

BoardRoom. (2024, March 11). Business transformation: Revolutionising finance and payroll functions. *BoardRoom HongKong*. https://www.boardroomlimited.com/hk/2024/03/11/business-transformation/

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, *3*(2), 77–101. https://doi.org/10.1191/1478088706qp063oa

Bujang, M. A., Omar, E. D., & Baharum, N. A. (2018). A Review on Sample Size Determination for Cronbach's Alpha Test: A Simple Guide for Researchers. *Malaysian Journal of Medical Sciences*, *25*(6), 85–99. https://doi.org/10.21315/mjms2018.25.6.9

Cheng, B., Pan, F., & Xuan, Y. (2017). *Confucian Culture and Accounting Information Quality*.

Choi, J. H., & Xie, C. (2025). Human + AI in Accounting: Early Evidence from the Field. *MIT Sloan Research Paper*, *No. 7280-25*. https://doi.org/10.2139/ssrn.5240924

Cohen, J., Cohen, P., West, S. G., & Aiken, L. S. (2013). *Applied Multiple Regression/Correlation Analysis for the Behavioral Sciences* (3rd edn). Routledge. https://doi.org/10.4324/9780203774441

DFIN Solutions. (2025, January 13). *Digital Transformation Finance and Accounting*. Donnelley Financial Solutions (DFIN). https://www.dfinsolutions.com/knowledge-hub/thought-leadership/knowledge-resources/digital-transformation-finance-and-accounting

Eziefule, A. O., Adelakun, B. O., Okoye, I. N., & Attieku, J. S. (2022). The Role of AI in Automating Routine Accounting Tasks: Efficiency Gains and Workforce Implications. *European Journal of Accounting, Auditing and Finance Research*, *10*(12). https://eajournals.org/ejaafr/vol10-issue12-2022/the-role-of-ai-in-automating-routine-accounting-tasks-efficiency-gains-and-workforce-implications/

Feghali, K., Matta, J., & Moussa, S. (2022). Digital transformation of accounting practices and behavior during COVID-19: MENA evidence. *Journal of Accounting and Management Information Systems*, *21*(2), 236–269. https://doi.org/10.24818/jamis.2022.02005

Fontaine, G., Aylwin, J., & Brolin, D. (2020). Impact of COVID-19: State of Accountants Report. *SmartVault*. https://www.smartvault.com/resources/state-of-accountants-covid-19-impact-report/

Guest, G., Bunce, A., & Johnson, L. (2006). How Many Interviews Are Enough?: An Experiment with Data Saturation and Variability. *Field Methods*, *18*(1), 59–82. https://doi.org/10.1177/1525822X05279903

Guo, X., Li, M., Wang, Y., & Mardani, A. (2023). Does digital transformation improve the firm's performance? From the perspective of digitalization paradox and managerial myopia. *Journal of Business Research*, *163*(C). https://ideas.repec.org//a/eee/jbrese/v163y2023ics0148296323002266.html

Hamadi, Z. B., & Fournès, C. (2022). Understanding the adoption or rejection of management accounting innovations within an SME using Rogers' conceptual

frameworks. *Journal of Accounting & Organizational Change*, *19*(1), 142–163. https://doi.org/10.1108/JAOC-04-2021-0054

Hamdy, A., Diab, A., & Eissa, A. M. (2025). Digital Transformation and the Quality of Accounting Information Systems in the Public Sector: Evidence from Developing Countries. *International Journal of Financial Studies*, *13*(1), 30. https://doi.org/10.3390/ijfs13010030

HKICPA. (2021, December 29). Long working hours in the profession: Alleviating the issue. *A Plus*. https://aplus.hkicpa.org.hk/long-working-hours-in-the-profession-alleviating-the-issue/

HKICPA. (2022, October 30). Mental health in accounting. *A Plus*. https://aplus.hkicpa.org.hk/mental-health-in-accounting/

HKICPA. (2023a, October 31). How can CFOs play a central role in accelerating digital transformation? *A Plus*. https://aplus.hkicpa.org.hk/oct-23-how-can-cfos-play-a-central-role-in-accelerating-digital-transformation/

HKICPA. (2023b, December). Navigating the Tech Wave: A Study of Technology Adoption by Small and Medium Accounting Practices in Hong Kong. *A Plus*. https://aplus.hkicpa.org.hk/empowering-smps-in-their-digital-transformation-journey/

HKICPA. (2025, April 30). Guiding the transformation of Hong Kong's accounting profession: The Institute's Strategic Plan 2025. *A Plus*. https://aplus.hkicpa.org.hk/2025-issue-2-guiding-the-transformation-of-hong-kongs-accounting-profession-the-institutes-strategic-plan-2025/

Ivankova, N. V., Creswell, J. W., & Stick, S. L. (2006a). Using Mixed-Methods Sequential Explanatory Design: From Theory to Practice. *Field Methods*, *18*(1), 3–20. https://doi.org/10.1177/1525822X05282260

Ivankova, N. V., Creswell, J. W., & Stick, S. L. (2006b). Using Mixed-Methods Sequential Explanatory Design: From Theory to Practice. *Field Methods*, *18*(1), 3–20. https://doi.org/10.1177/1525822X05282260

Jesus, J. B., Kilag, O. K. T., Gamboa, J. C. M., Solatorio, R. F., & Matis, P. J. A. (2024). *Exploring the Role of Digital Transformation in Modern Accounting and Business Practices: A Systematic Review*. https://doi.org/10.5281/zenodo.11669590

JSEC. (2024, October 22). Digital Transformation of Hong Kong's Accounting Industry. *J Secretary*. https://jsec.com.hk/香港會計行業數字化轉型：挖掘新機遇/

Julius, S. A. (2024). The Digital Transformation of Accounting Standards: Past Developments, Current Practices, and Future Directions for Research. *Novelty Journals*, *11*(3), 94–108. https://doi.org/10.5281/ZENODO.14353182

Kang, J. H., Matusik, J. G., & Barclay, L. A. (2017). Affective and Normative Motives to Work Overtime in Asian Organizations: Four Cultural Orientations from Confucian Ethics. *Journal of Business Ethics*, *140*(1), 115–130. https://doi.org/10.1007/s10551-015-2683-4

Khotanlou, M., Kazemiolum, M., Shlaka, A. H. H., & Suwadi, D. M. A. (2025). The Impact of Digital Transformation on the Accounting Profession: Analysis of Opportunities and Challenges. *Journal of Management World*, *2025*(3), 112–121. https://doi.org/10.53935/jomw.v2024i4.1069

Kruskopf, S., Lobbas, C., Meinander, H., Söderling, K., Martikainen, M., & Lehner, O. (2020). Digital Accounting and the Human Factor: Theory and Practice. *ACRN Journal of Finance and Risk Perspectives*, *9*(1), 78–89. https://doi.org/10.35944/jofrp.2020.9.1.006

Kusmiati, E., Ningsih, W., & Nurhasanah. (2025). Digital Transformation in the Accounting Field from the Perspective of Literature Review and Factor Analysis. *Review of Integrative Business and Economics Research*, *14*(2).

Lee, J., & Lee, Y.-K. (2016). Can working hour reduction save workers? *Labour Economics*, *40*, 25–36. https://doi.org/10.1016/j.labeco.2016.02.004

Leitner-Hanetseder, S., Lehner, O. M., Eisl, C., & Forstenlechner, C. (2021). A profession in transition: Actors, tasks and roles in AI-based accounting. *Journal of Applied Accounting Research*, *22*(3), 539–556. https://doi.org/10.1108/JAAR-10-2020-0201

Lu, L., & Kao, S.-F. (2018). Understanding the Excessive Availability for Work in the Confucian Asia: Interactions between Sociocultural Forces and Personal Drives. In C. L. Cooper & L. Lu (Eds), *Presenteeism at Work* (1st edn, pp. 69–94). Cambridge University Press. https://doi.org/10.1017/9781107183780.005

Ma, Y. (2023). Financial Risk Prediction and Management of Enterprises Based on Financial Big Data. *Highlights in Business, Economics and Management*, *18*, 324–328. https://doi.org/10.54097/hbem.v18i.12680

Miller, R. L. (2015). Rogers' Innovation Diffusion Theory (1962, 1995). In *Information Seeking Behavior and Technology Adoption: Theories and Trends* (pp. 261–274).

IGI Global Scientific Publishing. https://doi.org/10.4018/978-1-4666-8156-9.ch016

news.gov.hk. (2025, May 7). *Financial Secretary promotes digital transformation*. Hong Kong's Information Services Department. http://www.news.gov.hk/eng/2025/05/20250507/20250507_104251_561.html

Odonkor, B., Kaggwa, S., Uwaoma, P. U., Hassan, A. O., & Farayola, O. A. (2024). The impact of AI on accounting practices: A review: Exploring how artificial intelligence is transforming traditional accounting methods and financial reporting. *World Journal of Advanced Research and Reviews*, *21*(1), 172–188. https://doi.org/10.30574/wjarr.2024.21.1.2721

Pan, G., Poh Sun, S., Goh, C., & Lew, M. (2025). From the Accounting Graduate's and the Employer's Perspectives: Exploring the Key Roles in Making Skill Acquisition and Transfer Happen. *Journal of Finance and Accounting*, *13*(1), 7–17. https://doi.org/10.12691/jfa-13-1-2

Pan, G., & Seow, P.-S. (2016). Preparing accounting graduates for digital revolution: A critical review of information technology competencies and skills development. *Journal of Education for Business*, *91*(3), 166–175. https://doi.org/10.1080/08832323.2016.1145622

Pargmann, J., Riebenbauer, E., Flick-Holtsch, D., & Berding, F. (2023). Digitalisation in accounting: A systematic literature review of activities and implications for competences. *Empirical Research in Vocational Education and Training*, *15*(1), 1. https://doi.org/10.1186/s40461-023-00141-1

Rajagopal, D. (2025). Cloud-Based Accounting Systems: Evaluating the Effectiveness in Enhancing Financial Data Accuracy from the Perspective of Accounting Professionals. *International Journal of Innovative Science and Research Technology*, *10*(3), 827–834. https://doi.org/10.38124/ijisrt/25mar1004

Rodrigues, M., Oliveira, C., Borges, A., Franco, M., & Silva, R. (2023). What exists in academia on work stress in accounting professionals: A bibliometric analysis. *Current Psychology*, *42*(26), 22478–22495. https://doi.org/10.1007/s12144-022-03301-w

Silva, R., Rodrigues, M., Oliveira, C., Bessa, R., & Franco, M. (2025). The power of digital accounting: A bibliometric literature review analysis. *SAGE: Journal of General Management*, 03063070251332038. https://doi.org/10.1177/03063070251332038

Tam, H., Kwok, S. Y. C. L., Hui, A. N. N., Chan, D. K., Leung, C., Leung, J., Lo, H., & Lai, S. (2021). The significance of emotional intelligence to students' learning motivation and academic achievement: A study in Hong Kong with a Confucian heritage. *Children and Youth Services Review*, *121*, 105847. https://doi.org/10.1016/j.childyouth.2020.105847

Tarsik, N. F., Mohamed Sawal, M. Z. H., & Arif, Z. (2025). Leadership Approaches to Digital Transformation: A Bibliometric Analysis of Emerging Trends and Insights. *International Journal of Management and Human Sciences*, *09*(01), 66–77. https://doi.org/10.31674/ijmhs.2025.v09i01.006

Tian, J. (2024). How does the pace of digital transformation affect team viability and performance? —The role of adaptive response. *Institutional Knowledge at Singapore Management University*.

Trenerry, B., Chng, S., Wang, Y., Suhaila, Z. S., Lim, S. S., Lu, H. Y., & Oh, P. H. (2021). Preparing Workplaces for Digital Transformation: An Integrative Review and Framework of Multi-Level Factors. *Frontiers in Psychology*, *12*. https://doi.org/10.3389/fpsyg.2021.620766

Umar, A., & Uswatun, H. (2024). Adaptation of Organizational Culture in Supporting Digital Transformation in Accounting. *Jurnal Mutiara Manajemen*, *9*(2), 167–178. https://doi.org/10.51544/jmm.v9i2.5580

Winkler, M. (2025, May 5). *Digitization in accounting 2024/2025: Progress, hurdles and prospects - KPMG in Germany*. KPMG. https://kpmg.com/de/en/home/insights/2025/02/study-digitization-in-accounting-2024-2025.html

World Business Culture. (2019). *Business Culture in Hong Kong*. World Business Culture. https://www.worldbusinessculture.com/country-profiles/hong-kong/culture/

Yang, C. (2006). The Pearl River Delta and Hong Kong: An evolving cross-boundary region under “one country, two systems”. *Habitat International*, *30*(1), 61–86. https://doi.org/10.1016/j.habitatint.2004.06.004

Zhang, Q., Dai, W., Chen, J., Gu, Y., & Zhao, Y. (2025). The ‘side effects’ of digitalization: A study on role overload and job burnout of employees. *Public*

Library of Science, *20*(4), e0322112.

https://doi.org/10.1371/journal.pone.0322112