

# Further Thoughts

## Recommendations

Based on the results of the study, the following recommendations are presented:

- (1) Employers should review the BYOD/BYOL policy and develop a strategic framework for its implementation. Given security issues on SoMoClo technologies, it is expected that when employees use popular platforms and devices, they are encouraged to observe basic and even advanced security tips as issued by their IT departments.
- (2) The low comparable number of policymakers and researchers necessitates a recommendation that the specialty fields of policy and research should intensify in pursuing increased involvement of the young and female gender. This is in line with ICAN's '*catch them young*' policy. This is to ensure a diversified accounting profession, which is significant for robust interfacing for enhanced development.
- (3) Academic institutions should stand out in the training of graduate accountants, especially with modern technologies. This is to ensure that graduate accountants not only acquire the technical skills, but are able to use modern technologies for efficiency and productive sustainability.
- (4) National accounting associations should emerge to foster a relationship amongst practitioners, policymakers and researchers.

## Further Studies

- (1) There are speculations in informal settings that the protectionist walls erected by professional affiliations may crumble soon. It may be of interest for a study to ascertain the certainty of the insinuation and possibly the timeframe for that because it will have significant implications for the accounting profession and its major players such as the PAOs.
- (2) IPD is said to be based on international standard as signed in the Statement of Membership Obligations. It will be of interest to evaluate whether these requirements are ethically upheld and adhered to. Its quality in shaping professional competence may be of significant interest as well.

- (3) The direct querying of issues on facilitating and enhancing technology infrastructure such as power and internet availability which are profound challenges to technology adoption and use (Sabi et al., 2016) and abound in many developing economies may be necessary to highlight its effect on adoption and use of technology.
- (4) The need to query technology as a catalyst for inspiring a knowledge and/or supply gap, the strategies and coping patterns of providers of accounting education and vanguards of accounting profession as well as their outcomes is also another significant research focus.
- (5) This book presents results of the comparison of professional accountants' competence with the IES, but it may be necessary to do a cross-country study for developing economies on the empirical value of technology use (competent engagement).
- (6) An area of study that was left out is the ethical use of technology; this is therefore recommended as an area for further study.