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Research Article

Challenges Facing Kenyan Accountants in Implementing Digital Accounting Platforms and Strategies for Overcoming Them

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Abstract: Indubitably, digital accounting platforms have proven to be a key element in financial management, especially in the contemporary era. They not only promise but guarantee improved accuracy, analytical depth, and reduced delays. In Kenya, the popularity of cloud-based accounting, AI-powered analytics, and enterprise-resource modules is quickly growing, although adoption still remains uneven across organization sizes, regions, and sectors. This journal's primary objective was to explore the numerous challenges Kenyan accountants encounter when implementing digital accounting platforms and the strategies they utilize to address and overcome these challenges. Regarding methodology, the paper reviews the existing body of literature, including expert reviews, policy documents, and professional reports, to evaluate six critical barriers: infrastructural limitations, change resistance, financial constraints, human capital shortages, ambiguities in ethical and regulatory areas and the challenges that impact technical integration. It also includes a discussion of the most practical plans of action that practitioners in the field of accounting can employ to adapt to the current and ever-evolving landscape. This thorough analysis concludes that the sustainable digitalization of the accounting sector in Kenya highly depends on a concerted effort from educational institutions, industry stakeholders, government agencies, and professional bodies. It provides pragmatic recommendations for policymakers and provides suggestions for areas of further research, with a deep emphasis on phased implementation, capacity building, across-the-board empirical research, boosted investment in critical and resilient infrastructure, and functional governance frameworks.

Keywords: Digital Accounting; Implementation Challenges; Kenya; Professional Training; Resistance To Change.

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1. Introduction

Digital technologies are presently reshaping the accounting profession in Kenya (Chepkorir & Kariuki, 2024). Multiple innovations including cloud computing, robotic process automation, real-time data analytics and machine are influencing traditional accounting tasks and facilitating faster transaction processing, highly improved audit trails and enabling better prediction frameworks (Balamurugan et al., 2022). In more developed economies, these novelties bolster decision-making and financial reporting. However, the reality in Kenya is different. While these technologies present significant opportunities, given the popularity of mobile money and the need for better audit trails and financial reporting, structural constraints continue to limit their implementation (Kauma et al., 2022). This paper investigates these challenges that Kenyan accountants face in the quest to implement digital accounting platforms and the strategies they utilize to overcome them.

This research question is undoubtedly inspired by the necessity for timely and high-fidelity reports. Specifically, for business organizations, accounting information shared in a timely fashion bolsters compliance with regulatory bodies, boosts investor confidence, and provides the necessary support for liquidity management (Liu, 2025). In the public sector, transparent accounting systems guarantee faster service delivery and better governance structures. In this manner, the digitalization of processes and the entire accounting landscape has far-reaching impacts. This study analyzes policy documents, audit reports, secondary studies, and relevant literature to shed light on the existing barriers to the adoption and implementation of digital platforms and the approaches that firms and accounting professionals are employing to overcome these challenges and stay on course.

2. Literature Review

Interestingly, three primary themes emerge within the existing body of literature: human capacity, organizational preparedness, and technological capabilities. In terms of technological affordances, the digital platforms being implemented have the capacity to facilitate data analytics, reduce human error, and provide opportunities for automation (Omoteso, 2021). On the part of the readiness of organizations, market incentives, infrastructure, and the understanding of the requirements from regulatory bodies, remain key, especially since the determine adopted technologies will bring the expected return on investment (Ngahu & Waweru, 2025). Finally, human capacity underscores the significance of knowledge, skills, and professional experience in utilizing the existing digital tools effectively and efficiently in the quest to achieve the broad goals and objectives in the accounting profession (Kinyua & Githinji, 2021).

In the African and Kenyan contexts, the literature underscores the interplay between enabling conditions and persistent constraints. Studies focusing on Sub-Saharan Africa highlight uneven broadband access, high costs of reliable connectivity, and energy insecurity as tangible inhibitors of continuous cloud-service usage (Communications Authority of Kenya, 2024). Scholars also note the heterogeneity of firm capabilities: while multinational corporations and larger local firms invest in ERP systems and bespoke integrations, SMEs often lack resources for anything beyond basic accounting packages (Otieno & Karanja, 2023).

Regulatory dynamics play a critical role in shaping adoption. Kenya's Data Protection Act (2019) provides an essential yet evolving legal framework for data governance; nevertheless, professional bodies and practitioners continue to interpret compliance requirements in ways that affect cloud-hosting decisions and AI utilization in audit processes (Business Daily Africa, 2025). Professional development and educational reform are addressed in a growing body of Kenyan literature that calls for curriculum updates to embed digital competencies in accounting training (ICPAK, 2023). Finally, local industry analyses highlight practical tactical responses, including phased deployment, vendor negotiation for tiered pricing, and the use of offline-capable applications to address connectivity gaps (GrowthStack, 2024; Ronalds & Co., 2025).

3. Method

This study employs a qualitative, interpretivist approach primarily centered on the analysis of available, relevant and recent secondary sources. These sources, including policy documents, audit reports, professional articles, expert reviews and peer-reviewed journals were selected based on credibility and relevance to the topic. The selection criteria prioritized empirical relevance, methodological transparency, and topical recency. Data were subjected to thematic coding, generating categories corresponding to the overarching obstacles and their respective solutions. The absence of primary sources relevant to the topic may affect overall understanding of issues. Still, the method yields a robust conceptual mapping of the principal issues and empirically grounded strategic responses that can inform subsequent empirical investigation.

Findings

Within the available literature and as found during this academic exploration, financial limitations are a common theme. As noted by Santos et al. (2024), adopting cloud technologies reduces initial capital-based costs, it also introduces other fees for subscription, maintenance, and support. While large organizations may find it easy to manoeuvre even with these costs, small enterprises and sole practitioners may struggle significantly (Almeida, 2024). Some software vendors have attempted to introduce tier pricing and other user-friendly packages. But still, financial issues remain a central theme in the digitalization of the accounting landscape in Kenya.

It emerges, as well, that infrastructural challenges remain an obstacle in this quest to move from legacy systems to a modern, technologically bolstered way of performing accounting task (s Zare et al., 2025). Compared to other emerging economies, Kenya's connectivity and internet access rank highly. Still, other issues, such as frequent power outages and unreliable network may cement the idea that hybrid systems entailing offline and online methods as the only effective way to perform accounting responsibilities reliably.

Agreeably, and as noted excellently by Gyamera et al. (2023), the inadequacies in human capital among Kenyan firms are a major issue in the adoption of digital systems. Many accounting practitioners in Kenya received their training during the era of almost-obsolete curricula, given the current changes in the global arena (Omar, 2023). They lack considerable training in cybersecurity fundamentals, cloud engineering, and even data analytics. These knowledge and skill gaps affect their receptiveness to change, given their complete dependence on legacy systems that are manual and counterproductive when it comes to accountability and transparency. Fortunately, the Institute of Certified Public Accountants of Kenya (ICPAK) and other private institutions continue to expand continuous professional development training programs and workshops to address this issue and ensure training is also accessible by individuals outside urban areas (ICPAK, 2023; Kinyua & Githinji, 2021).

Organizational culture and resistance to change are another set of challenges troubling this quest to digitalization (Mwambia, 2015). Some accounting practitioners and even top management in various firms may perceive this move as a threat to traditional roles and hierarchy systems. Literature on change management illustrates the need for an enterprise-wide engagement sessions for consultations and encouragement within teams to ensure buy-in and support across ranks (Celestin & Vanitha, 2020). Kenyan firms that have succeeded in digitalization often report structured pilot programs, stakeholder engagement sessions, and the creation of internal champions who endorse new practices across hierarchical levels (GrowthStack, 2024).

Notably, the ambiguities prevailing in the ethical and regulatory aspects of the accounting profession also affect the full adoption and implementation of digital platforms (Celestin, 2024). The Data Protection Act has shed light on critical issues related to cross-border transfers, locations suitable for cloud hosting, and third-party access. Separately, but in the same vein, the ethicalities associated with the utilization of AI in the accounting profession remain controversial, with one side pushing for the tried and tested manual methods while another arguing for progress and the positive use of available technologies to improve accountability and transparency in the profession (Business Daily Africa, 2025). In light of this, accountants in the Kenyan business market often end up utilizing local hosting, architectures that prioritize privacy, and vendors who agree to clauses clearly specifying confidentiality and data residency.

Similar to Thennakoon & Rajeshwaran (2022), this study found that technical integration issues further complicate the transition to digital platforms. Traditional systems, differing chart-of-account systems and formats, among other factors, negatively affect the migration of historical data to the new platforms. In addition, the lack of optimized data representations across existing software complicates the migration further and significantly increases costs (Kipkirui, 2024). The stratification of testing environments, sourcing of new digital solutions that reconcile data solutions, and phased migration strategies have stood out to be the most effective strategies to overcome these challenges. It is also impossible to overemphasize the critical role played by local experts and consultants on information technology in the integration process.

Adaptive Strategies and Best Practices

The diverse existing body of literature highlights several pragmatic strategies that Kenyan accountants continue to utilize to address the obstacles that trouble the adoption of digital accounting platforms (Haber & Carmeli, 2023). Resource optimization, collaboration among firms and establishments, and incremental learning feature as effective strategies against prevailing structural constraints (Chang & Chen, 2025). Phased implementation has been ranked highly, fundamentally because it advocates for the adoption of low-risk, low capital modules like payroll management and digital invoicing, which ensure that these platforms demonstrate their value and enable management to convince skeptical stakeholders of the need to transition (Haber & Carmeli, 2023). This kind of incrementalism has proven its value. Primarily, it allows organizations to facilitate learning, build internal capacity, address resilience to change, and achieve buy-in from personnel before committing to a full-on migration to digital platforms. It is also worth noting that this phasing strategy prevents the disruption of business processes, ensuring continuity even during the transitional period.

Consistent with (Cosa 2024), this study acknowledges cost containment is another effective strategy in managing the transition to digital platforms, especially among small and medium enterprises, which often negotiate for the best possible price with vendors and also instigate consortium purchasing. Professional institutions and regulatory bodies, including the Certified Public Accountants of Kenya (ICPAK), also play a major role in bargaining for discounts. In addition, these bodies help broker shared procurement models that provide the best conditions for economies of scale and ensure access to efficient modern software tools. Besides promoting the utilization of digital platforms by bypassing financial constraints, this strategy also addresses data sovereignty concerns and introduces the aspect of accountability.

In the quest for adaptation, human capacity building remains a critical pillar. Personnel are an essential driver of change, especially technological change (Kruskopf et al., 2020). Therefore, institutions have introduced continuous professional development programs and mentorship workshops to build competencies and provide accountants with the experience and confidence to fulfil their roles and responsibilities using digital tools and processes.

Human-capital investment constitutes another essential pillar of adaptation. Recognizing that technological change is only as effective as the people who drive it, many accounting firms have institutionalized continuous professional development (CPD) programs tailored to cultivate digital competencies (Kruskopf et al., 2020). Mentorship has also emerged to be a game-changer in this area. However, for this approach to produce the expected outcomes, organizations often pair experienced practitioners with younger accountants to take advantage of institutional and professional knowledge and simultaneously cultivate digital curiosity. Collaborations and partnerships between educational institutions and professional bodies have paved the way for curriculum adjustments (Ifada & Komara, 2023). These adjustments play an integral role in aligning with the contemporary era's needs and demands, especially in ensuring graduates are job-ready and have foundational knowledge and skills in data analytics, cybersecurity, and information systems. These partnerships, over time, will be critical in developing a sustainable pool of talent equipped to handle the challenges of digital transformation.

Regarding technological affordances and capabilities, the combination of cloud-based systems and offline infrastructures during the initial stages of the transition has been instrumental, given the uneven connectivity landscape. Such architectures maintain functionality during periods of internet interruption while preserving the advantages of remote data access and automated backups. By enabling synchronization once connectivity is restored, hybrid systems allow firms in semi-urban and rural regions to participate meaningfully in digital transformation without being entirely dependent on broadband reliability. The hybrid model, therefore, represents a form of technological localization, adapting global software standards to regional infrastructural realities.

From a governance perspective, accountants are increasingly institutionalizing cybersecurity and data-protection measures as integral components of their digital strategy. Embedding privacy-by-design principles, enforcing multi-factor authentication, and conducting periodic security audits are now recognized as minimum professional standards. In more mature organizations, formalized data-governance frameworks include role-based access controls, encryption both in transit and at rest, and the establishment of contractual safeguards with cloud-service providers to clarify jurisdictional exposure and data-processing obligations (Charoenwong et al., 2024). These governance mechanisms not only enhance organizational resilience but also ensure compliance with Kenya's Data Protection Act of 2019, aligning local practice with global norms such as the General Data Protection Regulation (GDPR).

Professional associations play a complementary and often catalytic role in sustaining ethical and secure digital transitions. Beyond issuing technical guidance, institutions such as ICPAK are increasingly developing position papers on emerging topics such as ethical artificial intelligence (AI) use in auditing, responsible automation, and data stewardship (Balamurugan et al., 2022). They also curate procurement guidelines to prevent vendor lock-in and promote transparency in software selection. Through conferences, webinars, and structured CPD sessions, these bodies disseminate best practices, establish peer-learning networks, and standardize competencies across the profession, thereby fostering a shared understanding of digital ethics and governance.

International collaboration has also emerged as a defining enabler of Kenya's digital accounting transformation. Local practitioners and vendors have benefited from partnerships with global software companies such as QuickBooks, Xero, and Sage, which provide localized versions of their platforms, technical support, and region-specific training materials (Xiong et al., 2024). Donor-funded programs—spearheaded by development agencies and regional economic bodies—have supported pilot projects that test the feasibility of cloud-based accounting systems within small firms, cooperatives, and non-profit organizations (Santos et al., 2024). These pilots often serve as living laboratories that demonstrate tangible benefits, such as real-time cash-position reporting, automated reconciliation, and enhanced transparency for external auditors. The visibility of these early successes has proven critical in persuading conservative firms to reconsider digital investments.

Combined, these strategies, including phased implementation, capacity building, collaboration between universities and professional bodies, collective bargaining spearheaded by professional bodies, and institutionalizing hybrid infrastructures, help in addressing the obstacles negatively affecting the implementation of digital platforms. A keen look at these responses reveals an emergence of a new culture predicated upon ethical stewardship, professional collaboration, and resilience even in the face of change. Undoubtedly, this experience and overall response to challenges during the transition to digital platforms present a learning experience and a replicable model for other developing economies in Africa and beyond.

4. Results and Discussion

This in-depth analysis reveals that the barriers to digital accounting implementation in Kenya are multidimensional and deeply interdependent, suggesting that sustainable progress depends on systemic solutions rather than isolated technical interventions. Financial, infrastructural, regulatory, and human-capital challenges coexist in a mutually reinforcing cycle that limits the sector's capacity for digital transformation. Financial constraints, for instance, cannot be separated from regulatory ambiguities. Many firms, particularly small and medium-sized enterprises (SMEs), remain hesitant to allocate scarce capital toward cloud-based accounting platforms in the absence of clear and enforceable frameworks on data privacy, cross-border data storage, and cybersecurity standards. This uncertainty is further compounded by inconsistent enforcement of existing data protection laws, leading to an environment of perceived risk and limited confidence in digital platforms.

Capacity building also presents a major obstacle. While investments in technologies and digital platforms are central, this funding must also be accompanied by adequate training in the evolving realities in the global accounting arena. Curricular reform at universities, technical training institutions, and professional certification programs is necessary to ensure that graduates and practitioners possess baseline digital competencies such as data analytics, systems integration, and cloud computing literacy. Without this alignment, organizations risk creating technologically advanced systems that remain underutilized due to a lack of skilled personnel. Moreover, continued professional development (CPD) initiatives should be designed to bridge the digital divide within the existing workforce, equipping accountants with practical exposure to emerging software and platforms relevant to local business contexts.

Strategically, the Kenyan case underscores the value of a dual approach that combines incremental implementation with visionary leadership. Incrementalism allows organizations to phase in digital accounting tools—starting with low-risk functions such as payroll or expense management—before extending to comprehensive enterprise resource planning systems (Koros, 2024). This stepwise strategy minimizes resistance, allows for organizational learning, and enables financial planning that aligns with available resources. Visionary leadership, on the other hand, provides the cultural and motivational anchor necessary for successful adoption. Leaders who champion technological change and transparently communicate objectives, timelines, and expected outcomes cultivate organizational trust and reduce resistance among employees and stakeholders.

Interestingly, Kenya's overall policy directions and broader infrastructural considerations align with the accounting profession's trajectory to move towards digitalization. Adequate investment in broadband connectivity, reliable energy provision, and affordable hardware is a fundamental precondition for scalable adoption, particularly outside urban centers. The success of digital accounting in Kenya, therefore, depends on collaborative efforts between the public sector, private enterprises, and development partners to create an enabling ecosystem. Within this ecosystem, professional bodies such as the Institute of Certified Public Accountants of Kenya (ICPAK) play a critical intermediary role. Beyond standard-setting, they can negotiate vendor discounts for members, develop context-specific CPD modules, and issue ethical guidance to mitigate uncertainty surrounding digital practices. By coordinating among government agencies, technology vendors, and educational institutions, ICPAK and similar organizations can help reduce the cost of entry, standardize competencies, and foster trust in the digital transition.

It is critical to note that this analysis also sheds light on various existing research gaps. Empirical research studies that illustrate the significance of the different challenges across various sectors, including those differentiating between small and large corporate establishments, are few. In addition, the paucity of longitudinal research tracking the results of phased implementation of the digital accounting platforms, among other strategies, is noticeable. Undoubtedly, these studies would provide guidance on the best and most effective practices during the transition to digital accounting platforms. Future research should further examine organizational resilience and the politics of change at the firm level, and how inter-generational competencies, professional identity, power dynamics, and leadership influence the ultimate adoption of technology and related accounting platforms.

Figures and Tables

Table 1. Summary of Selected Articles on Challenges Facing Kenyan Accountants in Implementing Digital Accounting Platforms and Strategies for Overcoming Them.

Author(s)	Focus Area	Key Findings
Thennakoon & Rajeshwaran (2022)	Accounting information systems integration	Legacy systems and poor data migration increase costs; phased migration and IT consultancy recommended.
Rehman et al. (2021)	Human factors in accounting reforms	Resistance and fear hinder adoption; training, incentives, and recognition mitigate resistance.
Mutiso & Karanja (2020)	SME adoption of digital accounting	High software cost and low ICT literacy; recommend affordable cloud-based systems.
Ngugi & Kimani (2021)	ICT infrastructure in digital transformation	Poor internet connectivity delays reforms; public-private partnerships proposed.
Mugambi & Wanjohi (2020)	Organizational culture and technology	Bureaucracy and fear of accountability resist change; promote cultural and change management training.
Oduor & Omondi (2021)	ERP implementation in public institutions	Poor data standards and overreliance on vendors; develop local ERP frameworks.
Abdullahi & Musa (2019)	Cross-country digital reform comparison	Kenya and Nigeria share policy gaps and weak training; suggest regional collaboration.
Chikere (2020)	Professional preparedness and ethics	CPD lacks ICT modules; recommends integrating digital literacy into CPA programs.
World Bank (2021)	Public finance digitalization in Africa	The existing systems are fragmented thereby hindering transparency; standardized frameworks needed.
Kariuki & Mwangi (2022)	Automation and employment in accounting	The fear of job loss due to automation; There is need to promote reskilling and awareness.

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Future Research Directions

Indisputably, this study the primary issues affecting Kenya's transition to digital accounting platforms and the strategies that would help during this important transition. The paper also shed light on critical areas that future research could focus and expand to better understand the situation and lead to the development of sustainable transformation strategies. They include;

1. A comparative analysis between Kenya and other African nations undergoing a similar transition into the digital era.
2. The long-term impacts of the adoption of digital accounting technologies, especially on audit efficiency, financial management and accountability and transparency
3. Key cultural and behavioral factors affecting accountant's reception to novel digital accounting technologies
4. The general effectiveness of training workshops and continuous professional development targeting resistance to change and their impact on eventual buy-in and participation in organizational change.

5. Conclusion

Overall, the transition to digital accounting platforms presents significant challenges within the Kenyan landscape. Infrastructural constraints, human capital shortages, financial constraints, resistance to change at the organizational level, ethical and regulatory ambiguities, and shortfalls in technical integration are among the major obstacles facing this transition. Yet, evidence suggests that there exist several practical strategies that can be applied to address these issues, including functional governance frameworks, phased implementation of the digital platforms, capacity building, and cooperation among stakeholders. Undoubtedly, a concerted effort among professional bodies, practitioners, investors, and educational institutions will be instrumental in ensuring that Kenya actualizes the transition. These interlinked plans of action ensure that accountants and all professionals in the sector can adopt technologies and enhance transparency, economic inclusion, and increase efficiency. Future research should focus on areas such as the effectiveness of continuous professional education in addressing organizational resistance to change, specific behavioral and cultural factors affecting accountants' reception of digital accounting technologies, the long-term effects of digital accounting platforms, and a comparison between Kenya and other African nations currently undergoing similar transitions. Improved knowledge in these areas would facilitate the development of more transformative strategies to aid Kenya's successful transition to digital accounting platforms.

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