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The Role of Accountant Professional Commitment in the Relationship of Cloud Computing Services to the Performance of Startup Companies in Indonesia

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Abstract: This study aims to examine the effect of cloud computing services on the performance of startup companies in Indonesia, as well as to identify the mediating role of professional accountants' commitment in enhancing the effectiveness of digital technology adoption. The background of the study indicates that the rapid growth of startups, including those achieving unicorn status, is driven by digital transformation and the implementation of cloud computing, which increases operational flexibility, cost efficiency, and strategic innovation (Adjei et al., 2021; Elmorshidy, 2019; Khayer et al., 2020). On the other hand, the role of professional accountants is critical in managing risks and ensuring the integrity of financial management; thus, their commitment mediates the relationship between cloud computing adoption and startup performance (Kusumastuti et al., 2016; Mangiuc, 2017; Vasileiou & Kerr, 2021).

Primary data were collected through an online survey using purposive sampling among professional accountants in the startup sector in Indonesia. Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) with the assistance of IBM SPSS and WarpPLS version 7.0. The results reveal that cloud computing services have a significant positive effect on startup performance, and this effect is further enhanced when supported by a high level of professional accountants' commitment. These findings confirm that the synergy between technological capabilities and competent human resources is key to digital transformation and to enhancing the competitive advantage of companies in the era of globalization.

The implications of this study underscore the need for investment in digital infrastructure and the improvement of human resource competence, particularly among professional accountants, to support innovative strategies and operational efficiency in startup environments. This research contributes both empirically and conceptually to the literature on digitalization and corporate performance.

Keyword: Professional Commitment, Startup, Cloud Computing Service.

INTRODUCTION

The number of startup companies in Indonesia that have achieved unicorn status continues to grow and diversify across various sectors, even though the COVID-19 pandemic slightly impeded growth in 2020. Nowadays, startups are rapidly developing and becoming a trend among millennials and Gen-Z, as documented by Elmorshidy (2019) and Zahra (2022), which indicates that the adoption of digital technology drives national economic growth. Moreover, unicorn startups generally have extremely high valuations, reaching billions of US dollars or approximately IDR 14.2 trillion (Ramadhan, 2022).

The successful adoption of cloud computing services represents a strategic advantage for companies and professionals alike. Cloud computing enhances operational flexibility, reduces production lead times, and optimizes resource planning and management by increasing cost-setting accuracy and improving coordination among departments, suppliers, and customers (Khayer, Bao, & Nguyen, 2020; Gangwar et al., 2015; Li & Wang, 2020). However, as explained by Mangiuc (2017), the implementation of new systems and technologies comes with its own consequences. Companies must budget for both direct and indirect costs and face potential operational cost burdens if they lack staff with adequate cloud computing competencies, making it essential for management to assess the reasonableness of such investments (Mangiuc, 2017; Jain & Mishra, 2018).

The success of a startup also heavily depends on the effective execution of tasks and the commitment of its professionals. For instance, accountants with high commitment are capable of adhering to professional standards by applying norms, rules, and codes of ethics, thereby contributing positively to the improvement of company performance (Kusumastuti, Ghozali, & Fuad, 2016; Bhattacharyya & Ranganathan, 2019). The professional commitment theory, as described by Meyer and Allen (1991), emphasizes the affective, normative, and continuance dimensions—where emotional attachment and normative commitment among accountants can enhance operational effectiveness and support strategic decision-making (Mangiuc, 2017; Vasileiou & Kerr, 2021).

In the current digital era, the evolving work environment demands that accountants adopt the latest information technologies to remain competitive. Adjei, Adams, & Mamattah (2021) observe that digitalization in developing countries is often hindered by stagnant information technology development, while Moro-Cabero & Llanes-Padrón (2019) assert that in implementing cloud computing, companies must consider aspects such as benefits, risks, competencies, and strategies for managing information technology (Kapoor & Dwivedi, 2018; Prasad & Junni, 2017).

Based on the above discussion, several critical research questions need to be explored further, namely:

1. Why do startup companies in Indonesia continue to increase and achieve unicorn status amid the pandemic?
2. Does the adoption of cloud computing services have an impact on improving the performance of startup companies?
3. Does the professional commitment of accountants influence the performance of startup companies?

Does the professional commitment of accountants mediate the relationship between cloud computing services and startup performance?

Although many studies have partially addressed these variables (Ng & Wakenshaw, 2017; Liang & You, 2015; Patel & Goh, 2021), research integrating all three variables—cloud computing, professional commitment, and startup performance—remains scarce. Therefore,

this study, titled "The Role of Professional Accountants' Commitment in the Relationship between Cloud Computing Services and the Performance of Startup Companies in Indonesia," aims to fill this gap in the literature and provide a holistic perspective on the integration of technology and professional competence in the digital era (Singh & Hess, 2022; Rahi & Raman, 2021; Wong & Aspinwall, 2018).

Literature Review

Adoption of Cloud Computing Services in Startup Companies

The rapid advancement of digital technology has driven the adoption of cloud computing services as a key strategy for enhancing operational flexibility and cost efficiency in startup companies. Recent studies indicate that the use of cloud computing not only provides on-demand access to IT infrastructure but also boosts innovation capabilities and market responsiveness (Adjei et al., 2021; Elmorshidy, 2019; Khayer, Bao, & Nguyen, 2020). Gangwar et al. (2015) revealed that factors such as competitive advantage, operational efficiency, and improved internal collaboration are primary drivers of this technology's adoption. Furthermore, Li and Wang (2020) as well as Nguyen and Simkin (2017) highlight that digital transformation through cloud computing can stimulate innovation growth in startups, ultimately contributing to enhanced performance.

The Role and Commitment of Professional Accountants

The success of financial management and strategic decision-making in startup companies is heavily influenced by the role of professional accountants. The commitment of accountants—which encompasses affective, normative, and continuance dimensions (Meyer & Allen, 1991)—has been shown to be a critical factor in optimizing the use of digital technology. Kusumastuti, Ghozali, and Fuad (2016) demonstrated that highly committed accountants tend to perform financial oversight and reporting more effectively, leading to increased transparency and decision-making accuracy. Mangiuc (2017) also notes that the implementation of cloud technology in an accounting environment presents unique challenges; therefore, companies must ensure that their human resources possess the necessary competencies to fully leverage this technology. Studies by Bhattacharyya and Ranganathan (2019) and Vasileiou and Kerr (2021) further reinforce that professional accountants' commitment mediates the relationship between technology adoption and organizational performance.

The Impact of Digitalization on Startup Performance

Digital transformation has emerged as a catalyst for improving the performance of startup companies. Research by Zhang and Zhou (2019) and Wong and Aspinwall (2018) found that digitalization, particularly through the implementation of cloud computing, significantly enhances operational efficiency and strategic innovation. Kumar and Rahman (2018) assert that the synergy between digital strategy and IT capabilities is paramount to boosting business performance. Additionally, Prasad and Junni (2017) argue that the adoption of digital technology can provide a competitive edge, especially for startups operating in dynamic and competitive markets.

Integrating Cloud Computing Services and Professional Commitment to Enhance Performance

Several studies have shown that the positive impact of cloud computing on startup performance is further optimized when supported by the commitment of professional accountants. Patel and Goh (2021) and Rahi and Raman (2021) found that the role of accountants as mediators in digital technology implementation is crucial for achieving improvements in operational performance and innovation. Consistent with this, Singh and Hess (2022) confirmed that the integration of IT capabilities and human resource commitment plays

a significant role in aligning digital strategies with company performance outcomes. Consequently, companies must not only adopt cloud computing services but also invest in enhancing the competencies and commitment of professional accountants to maximize the technology's impact (Ng & Wakenshaw, 2017; Liang & You, 2015; Kapoor & Dwivedi, 2018).

Hypotheses

H1: Cloud computing services → Startup performance

Cloud computing services have a positive effect on the performance of startup companies in Indonesia; the better the cloud computing services, the higher the startup performance.

H2: Cloud computing services → Professional accountants' commitment

Cloud computing services have a positive effect on the commitment of professional accountants; the better the cloud computing services, the higher the level of accountants' commitment.

H3: Professional accountants' commitment → Startup performance

Professional accountants' commitment has a positive effect on the performance of startup companies in Indonesia; the higher the level of accountants' commitment, the higher the startup performance.

H4: Cloud computing services → Professional accountants' commitment and Startup performance

Cloud computing services have a positive effect on both professional accountants' commitment and startup performance; the better the cloud computing services, the higher the level of accountants' commitment and the greater the improvement in startup performance.

METHOD

This study is a quantitative investigation that utilizes an online survey to assess the attitudes and opinions of professional accountants regarding the adoption of cloud computing services and its impact on the performance of startup companies in Indonesia, particularly during the Covid-19 pandemic era (Adjei et al., 2021; Elmorshidy, 2019).

Population and Sample

The study population comprises professional accountants working in startup companies that have implemented cloud computing services. Respondents were selected from various organizational levels—from junior auditors and senior auditors to managers and partners—using purposive sampling to obtain representative data from the relevant sector (Liang & You, 2015; Choi & Yi, 2020; Kapoor & Dwivedi, 2018). The estimated sample size is based on methodologies commonly employed in studies on digital technology adoption, with a minimum requirement of 175 respondents.

Data Collection Technique

Primary data were collected through an online questionnaire distributed via official email to professional accountants in startup companies. To enhance participation and improve the quality of responses, respondents received incentives in the form of mobile credits, with varying amounts according to their position (e.g., IDR 20,000 for junior auditors, IDR 50,000 for senior auditors, and IDR 100,000 for managers). This data collection strategy has been successfully implemented in previous research on technology adoption and digital transformation (Patel & Goh, 2021; Rahi & Raman, 2021).

Data Analysis Method

Data analysis was conducted using both descriptive and inferential statistical techniques, employing Structural Equation Modeling (SEM) based on Partial Least Squares

(PLS). Data processing was carried out using IBM SPSS version 25 and WarpPLS version 7.0. The analytical procedure with WarpPLS involves six main stages. This approach was chosen for its ability to handle data limitations and manage complex models with numerous indicators and inter-variable relationships, as evidenced by recent studies in the field of digital technology adoption and cloud computing (Patel & Goh, 2021; Reddy & Reddy, 2019; Vasileiou & Kerr, 2021; Ng & Wakenshaw, 2017; Choi & Yi, 2020).

RESULTS AND DISCUSSION

ANALYSIS RESULTS

Evaluation of the Measurement Model

Convergent Validity (AVE > 0.50)

Table 1. Convergent Validity

Variable	AVE	Conclusion
Cloud Computing Services	0.68	Valid
Professional Accountants' Commitment	0.71	Valid
Startup Company Performance	0.75	Valid

Source: Research data

Convergent validity was assessed using the Average Variance Extracted (AVE), with the criterion that an AVE greater than 0.50 indicates validity. The analysis results show that all variables in this study have AVE values above 0.50, indicating that the indicators used are valid and effectively capture their respective constructs.

Reliability (CR & CA > 0.70)

Table 2. Reliability

Variable	Composite Reliability (CR)	Cronbach's Alpha (CA)	Conclusion
Cloud Computing Services	0.89	0.84	Reliable
Professional Accountants' Commitment	0.91	0.87	Reliable
Startup Company Performance	0.93	0.89	Reliable

Source: Research data

Reliability was tested using Composite Reliability (CR) and Cronbach's Alpha (CA). Both indices are required to be above 0.70 to be considered reliable. The analysis indicates that all variables have CR and CA values exceeding 0.70, suggesting that the measurement instrument exhibits high internal consistency and is dependable for further analysis.

Evaluation of the Structural Model

Hypothesis Testing (Path Coefficients & Significance)

Table 3. Hypothesis Testing

Hypothesis	Relationship	Path Coefficient (β)	p-value	Conclusion
H1	Cloud Computing Services → Startup Company Performance	0.42	0.001	Accepted (Significant)
H2	Cloud Computing Services → Professional Accountants' Commitment	0.37	0.002	Accepted (Significant)
H3	Professional Accountants' Commitment → Startup Company Performance	0.51	0.000	Accepted (Significant)

H4	Cloud Computing Services → Professional Accountants' Commitment → Startup Company Performance (Mediation)	0.19	0.004	Accepted (Significant)

Source: Research data

H1 is accepted with a coefficient of 0.42 and p-value of 0.001, indicating that cloud computing services have a significant positive impact on startup company performance; the better the cloud services, the higher the performance.

H2 is accepted with a coefficient of 0.37 and p-value of 0.002, suggesting that cloud computing services also enhance the commitment of professional accountants, as cloud-based technology facilitates the management and analysis of financial data.

H3 is accepted with a coefficient of 0.51 and p-value of 0.000, showing that professional accountants' commitment significantly affects startup performance; the higher the commitment, the better the performance.

H4 is accepted with a coefficient of 0.19 and p-value of 0.004, indicating that professional accountants' commitment mediates the relationship between cloud computing services and startup performance. In other words, the positive impact of cloud computing on performance is enhanced when accountants exhibit high levels of commitment.

Coefficient of Determination (R^2)

Table 4. Coefficient of Determination (R^2)

Dependent Variable	R^2	Interpretation
Startup Company Performance	0.61	61% of the variability in startup performance is explained by cloud computing services and professional accountants' commitment.
Professional Accountants' Commitment	0.48	48% of the variability in professional accountants' commitment is explained by cloud computing services.

Source: Research data

The coefficient of determination (R^2) measures the extent to which the independent variables explain the dependent variable. An R^2 of 0.61 for startup performance indicates that 61% of the variance in performance is explained by the model, demonstrating strong predictive power. Similarly, an R^2 of 0.48 for accountants' commitment indicates a substantial contribution of cloud computing services in enhancing professional commitment.

Model Fit and Quality Indices

Table 5. Model Fit and Quality Indices

Index	Value	Criterion	Conclusion
APC (Average Path Coefficient)	0.38	$p < 0.01$	Model is significant
ARS (Average R^2)	0.54	$p < 0.01$	Model has good predictive power
AVIF (Variance Inflation Factor)	2.13	< 5.00	No multicollinearity issues

Source: Research data

The APC of 0.38 ($p < 0.01$) indicates that the average relationship between variables in the model is strong and significant.

The ARS of 0.54 ($p < 0.01$) demonstrates that the model possesses good predictive power in explaining the variance of the dependent variables.

An AVIF value of 2.13, which is below the threshold of 5.00, indicates that there is no issue with multicollinearity among the variables.

The Impact of Cloud Computing Services on Startup Company Performance

Cloud computing services have a significant and positive impact on the performance of startup companies (β = 0.42, p = 0.001). This finding is consistent with the study by Khayer, Bao, & Nguyen (2020), which demonstrated that adopting cloud computing services enhances flexibility, cost savings, and operational efficiency. Cloud technology enables startup companies to manage resources more effectively, accelerate business processes, and improve coordination among departments and suppliers. Within the framework of the Resource-Based View (RBV) as proposed by Barney (1991), cloud computing is considered a strategic resource that provides startups with a competitive advantage. It allows startups to access cutting-edge technology at a lower cost, thereby increasing productivity and fostering innovation. Furthermore, Mangiuc (2017) asserts that the implementation of cloud-based systems yields benefits in transparency and financial control, indicating that cloud computing is not merely a technological tool but a strategic factor in enhancing overall company performance.

The Impact of Cloud Computing Services on Professional Accountants' Commitment

Cloud computing services positively affect the commitment of professional accountants (β = 0.37, p = 0.002). This result supports the findings of Moro-Cabero & Llanes-Padrón (2019), who observed that accountants utilizing cloud-based technologies are more committed to their work, as these systems facilitate data processing, financial analysis, and real-time financial reporting. From the perspective of Expectancy Theory as outlined by Vroom (1964), advanced technology can raise accountants' expectations regarding their job performance. The efficiency provided by cloud computing leads to higher expectations of success in executing tasks. Additionally, Adjei, Adams, & Mamattah (2021) found that cloud-based digitalization positively influences accountants' engagement and professionalism due to improved data accessibility and ease in completing accounting tasks. Therefore, cloud computing services play a crucial role in enhancing professional accountants' commitment by offering convenience, reliability, and flexibility in financial information management.

The Impact of Professional Accountants' Commitment on Startup Company Performance

Professional accountants' commitment exerts a significant positive influence on the performance of startup companies (β = 0.51, p = 0.000). This finding aligns with the research by Kusumastuti, Ghozali, & Fuad (2016), which demonstrated that accountants with high levels of professional commitment tend to perform their duties with greater integrity, thereby improving transparency and efficiency in financial management. According to the Professional Commitment Theory by Meyer & Allen (1991), the commitment of accountants can be divided into three dimensions:

a) Affective Commitment – Accountants possess an emotional attachment to their profession and take pride in being part of the accounting field.
b) Normative Commitment – Accountants feel a moral obligation to perform their duties effectively.
c) Continuance Commitment – Accountants remain in the profession due to the investment of time and resources they have already made.

Additionally, Aryee et al. (1991) found that professional accountants' commitment correlates positively with job performance and job satisfaction, which ultimately impacts overall company performance. In the context of startups, professional accountants are essential for developing financial strategies, ensuring regulatory compliance, and enhancing operational efficiency. Accountants with high commitment contribute to more accurate and strategic data-driven decision-making within startups.

The Mediating Effect of Professional Accountants' Commitment on the Relationship Between Cloud Computing Services and Startup Company Performance

Professional accountants' commitment mediates the relationship between cloud computing services and startup company performance ($\beta = 0.19$, $p = 0.004$). This result supports Elias (2006), who argued that accountants' professionalism is a critical factor in enhancing the effectiveness of cloud-based accounting technology implementation. With highly committed accountants, companies can optimize the use of cloud computing to improve overall performance. In the context of Goal Setting Theory, as described by Locke & Latham (1990), clarity in the objectives associated with technology adoption and accountants' commitment can boost motivation and productivity. When accountants fully understand how cloud computing enhances work efficiency, they are more motivated to maximize its use, thereby improving startup performance. Moreover, Brierley (1996) found that professional commitment serves as a reinforcing factor in adopting new technology, as individuals with high commitment are more adaptive to changes in digital work environments.

CONCLUSION

1. Cloud computing services enhance startup performance by providing operational efficiency, improved data management, and easier access to information.
2. Cloud computing services increase the commitment of professional accountants, which in turn makes them more productive and effective in executing their tasks.
3. Professional accountants' commitment has a significant impact on startup performance, particularly in financial management and strategic decision-making.
4. Professional accountants' commitment mediates the relationship between cloud computing services and startup performance, indicating that technology use is more optimal when supported by highly committed accountants.

IMPLICATIONS

1. Startups should adopt cloud computing services more broadly to boost business efficiency and competitiveness.
2. Cloud computing service providers should offer training programs for professional accountants to better prepare them for digital technology adoption.
3. Companies need to strengthen the professional commitment of their accountants through competency development, ethical training, and performance-based rewards..

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