Scroll, Click, and Consult: Accounting Services Marketing Innovation through TikTok's Yellow Cart Based on the UTAUT Model

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Abstract
Purpose: This study investigates the factors influencing accountants' adoption of the TikTok Shop feature (yellow basket) for marketing accounting services, using the Unified Theory of Acceptance and Use of Technology (UTAUT).
Design/methodology/approach: A quantitative explanatory study with a cross-sectoral survey design was conducted. Data were collected from members of the Indonesian Institute of Accountants using purposive sampling and analyzed through Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The measurement and structural model were evaluated using reliability, validity, R^2, f^2, Q^2, and bootstrapping with a one-way significance test.
Findings: Performance expectancy, effort expectancy, social influence, and enabling conditions each positively and significantly affect behavioral intention. Both behavioral intention and enabling conditions positively influence actual usage behavior. Social influence emerged as the strongest predictor of behavioral intention, while behavioral intention had the greatest influence on actual usage.
Practical implications: These findings highlight the potential of TikTok Shop as a strategic digital marketing platform for accounting professionals to increase service visibility and client engagement.
Originality/value: This study extends UTAUT to the context of professional accounting services by examining accountants as technology adopters rather than consumers. It provides one of the earliest empirical investigations of TikTok Shop adoption in the context of trust services.
Paper type: Empirical.
Keywords: UTAUT, TikTok Shop, professional accounting services, social commerce, technology adoption

1. Introduction

The development of the digital economy has changed the way business actors market products and services, including professional services. One of the services that plays an important role in the organization's financial management is accounting, which includes bookkeeping, preparation of financial statements in accordance with accounting standards (PSAK), management consulting, taxation, and the development of accounting information systems. This service is needed not only by large companies, but also by micro, small, and medium enterprises (MSMEs) and non-profit organizations to maintain transparency, efficiency, and accountability in financial management.

Although the need for accounting services is increasing, their use by business actors remains suboptimal. This is due to limited information and low accounting literacy, so the strategic benefits of accounting services are not fully understood. This condition indicates a gap between the need for accounting services and access to information about them, necessitating innovation in communication and marketing strategies for accounting services (Afkar & Yusmaneli, 2023). The development of social media has also given rise to the concept of social commerce, a trading activity integrated with social media platforms. One of the platforms growing rapidly is TikTok, which now offers transactional features such as TikTok Shop and Yellow Basket. Unlike conventional e-commerce shopping carts that primarily serve as temporary storage before checkout, the TikTok Shop yellow basket is directly integrated into short-form video content and live broadcasts, allowing users to complete transactions instantly without leaving the platform. This integration combines entertainment, social interaction, and purchasing activities into a seamless social commerce experience, making the transaction process more efficient and interactive (Sumaryo & Kurniawati, 2026) Furthermore, the yellow basket feature has been shown to increase consumers' purchase interest by providing attractive product presentations, promotional offers, and convenient in-app transactions, enabling users to purchase products without switching to other applications (Nabilla Riefa Tunisya, 2024). Beyond serving as a transactional platform, social commerce enables users to share shopping experiences, interact with brands, and participate in online communities, thereby transforming social media into an integrated environment that facilitates commercial engagement and purchase behavior. These characteristics make platforms such as TikTok particularly relevant for examining technology acceptance in digital service marketing (Azad Moghddam et al., 2024). Recent developments in digital marketing indicate that digital platforms have evolved beyond serving as communication and promotional channels toward providing customer-oriented solutions that integrate information, interaction, and transactions into a seamless digital experience. This transformation enables professional service providers to deliver more convenient, personalized, and goal-oriented customer experiences, making platforms such as TikTok increasingly relevant for marketing professional services. *(Gensler & Rangaswamy, 2025)* This gap is crucial considering that accounting services are classified as credence goods, namely services whose quality is difficult to evaluate directly by users so that the success of marketing is highly dependent on the trust and credibility of service providers *(Hajli, 2015; Zhang & Benyoucef, 2016)* This characteristic distinguishes the adoption of social media for professional services from the adoption of social media for the marketing of physical products, so that the findings of product-based social commerce research cannot be directly generalized in the context of accounting services. This concern is substantiated by evidence that impulse-buying behavior on TikTok Shop is strongly driven by scarcity cues and timelimited promotional stimuli intrinsic to product transactions, mechanisms that are structurally absent in the marketing of professional and credence-based services such as accounting (Dinh Huan Phan, 2024) Consequently, adoption models built upon product-driven urgency triggers are conceptually insufficient to explain how professional service providers such as accountants perceive and adopt TikTok Shop for marketing purposes. To understand the factors that affect the accounting profession's use of technology, this study uses the Unified Theory of Acceptance and Use of Technology (UTAUT) model as an analytical framework. This model explains that the intention to use technology is influenced by performance expectancy, effort expectancy, social influence, and facilitating conditions (Venkatesh et al., 2016) Based on this framework, this study seeks to answer how accountants' perceptions of performance expectancy and effort expectancy in the use of TikTok Shop (yellow basket) as a marketing medium for accounting services, how the influence of social influence and facilitating conditions about the intention of accountants in adopting the platform as a means of marketing professional services, as well as how the behavioral intention of accountants affects the actual use of TikTok Shop as an innovation in marketing accounting services.

Departing from the gap between research and questions, this study aims to analyze accountants' perceptions and intentions regarding the adoption of digital technology, using TikTok Shop as a marketing medium for professional services, through the UTAUT approach. Specifically, this study aims to: (1) analyze accountants' perceptions of performance expectancy and effort expectancy in the use of TikTok Shop (yellow basket) as a marketing medium for accounting services; (2) analyze the influence of social influence and facilitating conditions on the intention of accountants in adopting TikTok Shop as a means of marketing professional services; and (3) analyze the influence of behavioral intention of accountants on the actual use of TikTok Shop as a marketing innovation for accounting services. Thus, this research is expected to make a theoretical contribution to the development of UTAUT literature in the context of technology adoption by professional service providers, as well as a practical contribution for accountants in formulating more effective digital marketing strategies. This study contributes to the existing literature by extending the application of the Unified Theory of Acceptance and Use of Technology (UTAUT) to the adoption of TikTok Shop (yellow basket) as a digital marketing platform for professional accounting services. Unlike previous studies that predominantly examine TikTok Shop in the context of physical products and consumer purchasing behavior, this study investigates technology adoption from the perspective of accountants as professional service providers operating in a credence service environment, where trust and professional credibility play central roles. Consequently, this research broadens the application of UTAUT in social commerce while offering empirical insights into digital marketing strategies for the accounting profession.

2. Literature Review and Hypotheses Development

Accounting Services as a Professional Credence Service

Accounting services are part of knowledge-based professional services, which include the provision of financial information, managerial consulting, taxation, and accounting system development. The main characteristic of this service is its high dependence on professional competence, ethics, and trust. Because the quality is difficult to evaluate directly by the client both before and after use, accounting services are classified as credence goods (Hajli, 2015; Zhang & Benyoucef, 2016), so that the client's decision to use the services of an accountant is greatly influenced by the perception of the professionalism, reputation, and credibility of the service provider (Kotler et al., 2022; Wirtz & Lovelock, 2016) In Indonesia, the role of accountants is increasingly strategic in line with increasing demands for transparency, compliance with PSAK, and the need for digitalization of financial management, especially in the MSME segment (Institut Akuntan Publik Indonesia, 2025) This credence characteristic is what makes accounting service marketing communication strategies fundamentally different from physical product marketing, because trust must be built through competency and credibility signals, not just product attributes that can be observed directly. *This proposition is consistent with empirical evidence from TikTok* Shop consumer research indicating that clear, comprehensive, and well-organized product presentation significantly enhances users' evaluative confidence, thereby reducing the informational uncertainty inherent in online transactions (Dinh Huan Phan, 2024) Applied to accounting services, this suggests that the clarity and completeness of content delivered by accountants on TikTok Shop may function as a credibility-signaling mechanism analogous to product presentation quality in conventional social commerce.

TikTok as a Social Commerce Platform

TikTok is a short-form video social media platform characterized by high user engagement and rapid global growth. The platform was initially developed as an entertainment medium but has evolved into a social commerce ecosystem through the TikTok Shop feature, which integrates content creation, social interaction, and commercial transactions in a single digital environment. Social commerce itself is defined as a commercial activity that utilizes social media platforms to facilitate information search, social interaction, and consumer decision-making (Hajli, 2015). Previous research has shown that authentic, informative, and interactive content on TikTok can significantly influence users' attitudes, beliefs, and behavioral intentions towards products and services (Galanis et al., 2024; Zhang & Benyoucef, 2016) Empirical evidence from Malaysian Generation Z TikTok users further indicates that electronic word-of-mouth (e-WOM) is the strongest. predictor of purchase intention among the social commerce factors examined, surpassing brand awareness, perceived ease of use, and peer influence (Ying et al., 2025) This finding underscores that credibility-oriented content circulated through TikTok, rather than mere visual exposure, plays a decisive role in shaping users' trust and behavioral responses toward the platform. In the Indonesian context, TikTok Shop has emerged as one of the most widely adopted social commerce platforms and plays an important role in supporting digital marketing activities, especially among small and medium enterprises (Afkar & Yusmaneli, 2023).

Although TikTok is widely used to market physical products, its use in marketing professional services remains relatively limited. This condition is noteworthy, given that TikTok features such as visual storytelling, concise narratives, and educational content offer great potential for communicating complex services, such as accounting services. Educational and consultative content delivered on TikTok can serve as a pre-service encounter that shapes initial perceptions among potential clients, increases trust, and reduces information asymmetry between professional service providers and potential clients. Previous studies in Indonesia have shown that using TikTok as a marketing medium can increase consumer interest, trust, and the intention to adopt digital services (Anggun Sari Sasmita & Nila Sartika Achmadi, 2022; Bariq & Muthohar, 2023). However, empirical research specifically examining the role of TikTok in marketing accounting services remains limited, thereby opening space for theoretical contributions to this research.

Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) was developed by (Venkatesh et al., 2003) to explain the factors that influence intentions and behaviors regarding technology use. This model integrates eight previous models of technology acceptance into four main determinant constructs, namely performance expectancy, effort expectancy, social influence, and facilitating conditions, which together form behavioral intention and ultimately influence the actual use behavior of a technology. The continued development of UTAUT confirms that the four constructs remain relevant in the context of digital technology and online platforms (Venkatesh et al., 2016). UTAUT has been widely applied in the context of e-commerce, information systems, and digital services in general. However, its application in the context of marketing social commerce-based professional services, especially accounting services, is still rarely done, so this model is relevant to be used as an analytical framework in this study.

Hypothesis Development

Performance Expectancy dan Behavioral Intention

In the context of marketing accounting services through TikTok Shop, performance expectancy reflects the extent to which accountants believe that using TikTok Shop will increase the effectiveness of marketing services and expand the reach to potential clients. Based on the UTAUT framework, the higher accountants' expectations regarding the platform's performance benefits, the greater their intention to adopt it as a marketing channel (Venkatesh et al., 2016). This is in line with the findings that educational and consultative content on TikTok can form a positive initial perception of the credibility of service providers (Galanis et al., 2024; Zhang & Benyoucef, 2016) Supporting this notion, empirical evidence from TikTok Shop users in Vietnam demonstrates that entertainment-oriented content exerts a stronger influence on consumers' emotional engagement than purely informational content, indicating that the platform's dynamic and engaging format amplifies the perceived effectiveness of contentbased marketing communication (Ngo et al., 2025). This reinforces the plausibility that accountants who perceive TikTok Shop as capable of generating engaging and persuasive content will develop stronger expectations of performance benefits from adopting the platform. The effectiveness of TikTok as a marketing platform is also supported by its algorithm-driven content personalization and short-form video format, which repeatedly expose users to relevant information and facilitate observational learning. Such repeated exposure strengthens users' perceptions of the platform's usefulness in evaluating products and services, thereby reinforcing performance expectancy toward technology-enabled purchasing (Zhong et al., 2025). Thus, the hypothesis is formulated:

H_1: Performance expectancy has a positive effect on the behavioral intention of accountants in adopting TikTok Shop as a marketing medium for accounting services.

Effort Expectancy dan Behavioral Intention

Effort expectancy reflects the accountant's perception of how easy it is to use TikTok Shop, particularly for content creation, managing transaction features, and interacting with potential clients. Given that accounting services are complex and demand accurate, professional information delivery, the platform's ease of use is an important factor in determining accountants' willingness to adopt the technology without requiring excessive cognitive or technical effort (Venkatesh et al., 2016). Therefore, a hypothesis is formulated:

H_2: Effort expectancy positively affects accountants' behavioral intentions to adopt TikTok Shop as a marketing medium for accounting services.

Social Influence dan Behavioral Intention

Social influence is related to the extent to which professional norms, peers, accounting associations, and the industry community influence accountants' decisions to use TikTok Shop as a marketing medium. As a service that relies heavily on reputation and trust, accountants' professional decisions tend to be influenced by the social legitimacy and practices that have been adopted by fellow practitioners (Kotler et al., 2022; Wirtz & Lovelock, 2016) As the use of social media for professional services marketing is increasingly normatively accepted in the accountant community, individuals' intentions to adopt the platform are also increasing. This argument is reinforced by empirical evidence showing that social commerce constructs such as forums, communities, and peer

recommendations exert a stronger influence on consumers' trust than on their direct purchase intention, implying that social legitimacy operates primarily by cultivating credibility before translating into behavioral intention (Hajli, 2015). Within the accounting profession, this suggests that peer endorsement and community acceptance of TikTok Shop may first strengthen accountants' trust in the platform's professional viability before manifesting as a stronger intention to adopt it. Thus, the hypothesis is formulated:

H$_3$: Social influence has a positive effect on the behavioral intention of accountants in adopting TikTok Shop as a marketing medium for accounting services.

Facilitating Conditions dan Behavioral Intention

Facilitating conditions refer to the availability of digital infrastructure, technical support, and organizational resources that allow accountants to use TikTok Shop effectively. In the context of Indonesia's accounting profession, which is undergoing digital transformation, the availability of these supporting conditions is a prerequisite for the successful adoption of new marketing technologies (Institut Akuntan Publik Indonesia, 2025). Accountants with access to adequate infrastructure and support tend to have stronger intentions to leverage digital platforms in their service marketing activities. This proposition parallels findings in the online impulse-buying literature, which show that financial capacity significantly strengthens the relationship between emotional arousal and actual purchasing behavior, indicating that psychological readiness alone is insufficient without adequate resource support to translate into behavior (Ngo et al., 2025). By analogy, facilitating conditions such as technical infrastructure and organizational support are expected to serve as critical enabling factors that allow accountants' positive behavioral intention toward TikTok Shop to materialize into actual marketing practice. Therefore, a hypothesis is formulated:

H$_4$: Facilitating conditions have a positive effect on the accountant's behavioral intention in adopting TikTok Shop as a marketing medium for accounting services.

Behavioral Intention dan Actual Use

In accordance with UTAUT's core proposition, behavioral intention is the primary predictor of actual use of a technology (Venkatesh et al., 2016). The strong intention to adopt TikTok Shop as a marketing channel for professional services is expected to be reflected in actual usage, including continuous content creation, active engagement with potential clients, and use of transactional features on the platform. This phenomenon reflects the "scroll, click, and consult" process in TikTok-based accounting service marketing, where content exposure remains a key driver of decisions to use the platform as a service-consulting channel. Thus, the hypothesis is formulated:

H$_5$: Behavioral intention has a positive effect on the actual use of TikTok Shop by accountants as an innovation in accounting services marketing.

Facilitating Conditions and Actual Use

Facilitating conditions refer to the extent to which an individual believes the organizational and technical infrastructure necessary for technology use is available. According to (Venkatesh et al., 2003), supporting conditions directly affect the actual use of technology because users are more likely to use the system when they have adequate resources, technical support, compatible devices, and the knowledge required to operate the technology effectively. These supporting conditions help users translate their intentions into actual use of technology. Similarly, (Alalwan et al., 2017) found that supporting conditions significantly encourage the actual use of digital technologies by ensuring that users have the necessary infrastructure and support to use the system effectively. When users feel that adequate technological resources and organizational support are available, they are more likely to engage in the sustainable, actual use of technology. Accountants with reliable internet access, compatible digital devices, adequate digital competencies, and sufficient technical support are expected to actively use TikTok Shop to promote their accounting services, interact with potential clients, and provide online consultations.

H$_6$: Facilitationg conditions have a positive effect on the actual use of TikTok Shop by accountants as an innovation in marketing accounting services.

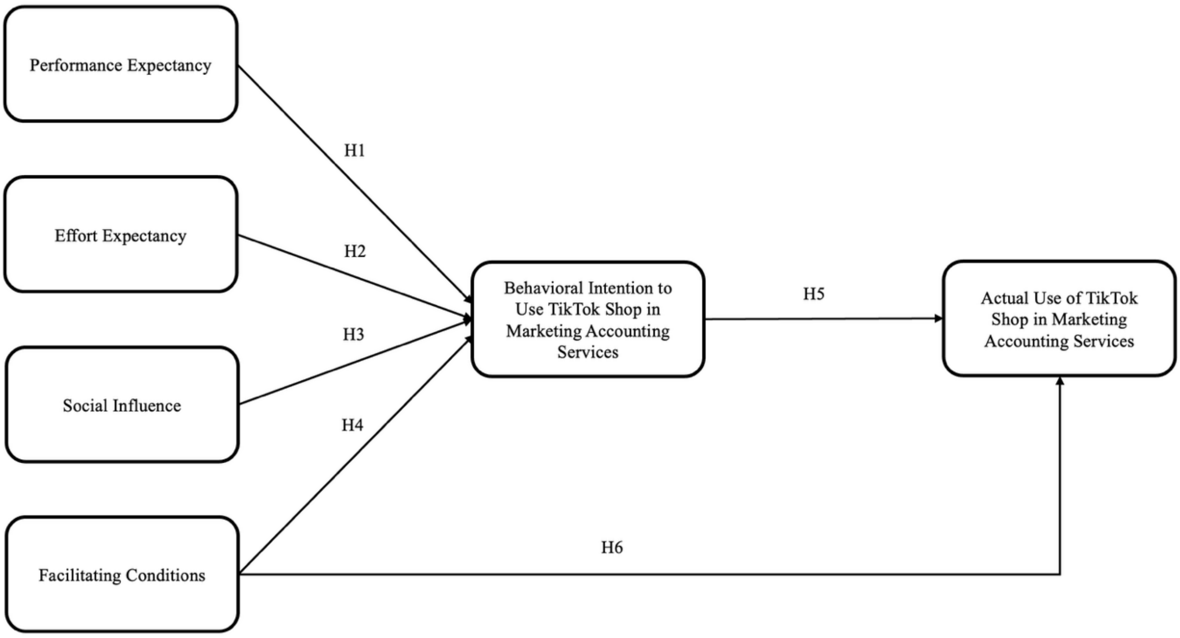

Figure 1. Theoretical Model Based on UTAUT Framework.

3. Research Method

This study uses a quantitative survey design to test the relationships among variables in the Unified Theory of Acceptance and Use of Technology (UTAUT) model in a measurable, objective manner. This study is an explanatory research that aims to explain the causal relationship between independent variables, namely performance expectancy, effort expectancy, social influence, and facilitating conditions, to dependent variables, namely behavioral intention and use behavior, in the adoption of the TikTok Shop feature (yellow basket) as a marketing medium for accounting services. The study uses a cross-sectional design, in which data are collected at a single point in time, allowing simultaneous testing of relationships among variables without intervening or manipulating respondents. The population in this study is accountants in Indonesia who own and/or use the TikTok application as a medium to promote accounting services. The research sample was determined using purposive sampling techniques with the following criteria: (1) being an active member of the Indonesian Institute of Accountants (IAI); (2) having an active TikTok account; (3) having seen or used the TikTok Shop feature (yellow basket); and (4) understanding and carrying out accounting service practices professionally. The purposive sampling technique was chosen because this study requires respondents with characteristics and experiences that align with the UTAUT construct under study. The research variables refer to the UTAUT model developed by Venkatesh et al. 2016), which consists of four exogenous constructs, namely performance expectancy, effort expectancy, social influence, and facilitating conditions, as well as two endogenous constructs, namely behavioral intention and use behavior. All variables were measured using questionnaire instruments adapted from the standard indicators of the UTAUT model. Each statement item is measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Primary data were collected via online questionnaires distributed through Google Forms. Before data collection, research instruments were prepared based on the UTAUT constructs, informed by the literature, and evaluated to ensure language clarity and the suitability of each indicator for the research context. Furthermore, the questionnaire was distributed through the accounting professional community, accounting service offices, and social media to reach respondents who met the research criteria.

The research data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method in SmartPLS 4. The analysis was carried out in two stages: the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model). The evaluation of the outer model includes testing the reliability of the indicators based on the outer loading value, the reliability of internal consistency using Cronbach's Alpha (CA) and Composite Reliability (CR), the convergent validity using the Average Variance Extracted (AVE) value, and the discriminant validity using the Heterotrait-Monotrait Ratio (HTMT). A construct is declared to have good reliability if Cronbach's Alpha and Composite Reliability values reach at least 0.70, although values of 0.60–0.70 are still acceptable in exploratory studies, while AVE values must be greater than 0.50 to demonstrate adequate convergent validity (Hair & Alamer, 2022). Furthermore, the internal evaluation of the model was conducted by assessing the coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and path coefficient. Hypothesis testing was carried out using a bootstrapping procedure with a one-tailed test at a 5% significance level. The hypothesis is accepted if the t-statistic is > 1.645 and the p-value is < 0.05, consistent with the direction of the hypothesis formulated in the study.

Because this study employed a cross-sectional survey using self-reported questionnaires, procedural and statistical remedies were implemented to reduce the potential for common method bias (Podsakoff et al., 2003). Procedurally, respondents were assured of anonymity and confidentiality, reducing evaluation apprehension and social desirability bias. Questionnaire items were adapted from validated UTAUT scales and arranged systematically to minimize response pattern bias. Furthermore, common method bias was assessed using the full collinearity variance inflation factor (VIF). Following Kock (2015), all VIF values were below the threshold of 3.3, suggesting that common method bias was not a serious concern.

Endogeneity remains a potential concern in observational cross-sectional studies because omitted variables or reverse causality may influence structural relationships. However, this study minimized endogeneity risk by grounding the research model in the well-established UTAUT framework, employing validated measurement instruments, and specifying causal relationships based on strong theoretical justification rather than data-driven model development. Although no significant theoretical indication of reverse causality exists within the proposed model, future studies may employ longitudinal or experimental designs to further address endogeneity concerns.

4. Result and Discussion

Descriptive statistical analysis was used to provide an overview of the characteristics of the research data, including the mean, standard deviation, skewness, and excess kurtosis. Based on Table 1, all indicators have average values above the midpoint of the Likert scale (3.00), indicating that respondents tend to provide positive assessments of all the constructs studied. The Performance Expectancy (PE) variable has an average value between 3,431 and 3,450, indicating that respondents tend to believe that using TikTok's yellow basket can increase the effectiveness of marketing accounting services. The Effort Expectancy (EE) variable obtained an average score of 3,584-3,604, indicating that respondents rated the technology as relatively easy to learn and use. Furthermore, the Social Influence (SI) variable had an average value of 3,441-3,490, while Facilitating Conditions (FC) was in the range of 3,540-3,569, indicating the presence of social support and the availability of adequate facilities for technology use.

The Behavioral Intention (BI) variable had the highest average value, ranging from 3,960 to 4,000, indicating that respondents had a strong intention to use TikTok's yellow basket as a marketing medium for accounting services. Meanwhile, Use Behavior (UB) has an average value of 3.287-3.292, the lowest among all constructs, yet still above the midpoint of the scale, indicating a positive usage behavior trend. The standard deviation ranged from 0.496 to 1.015, indicating that the variation in respondents' answers was relatively low to moderate. In addition, the skewness values ranged from -0.094 to 0.422, and the excess kurtosis values ranged from -1.147 to 0.645, describing the characteristics of the data distribution for each indicator and indicating no extreme deviations.

Table 1. Descriptive Statistics

Items	Mean	Standard deviation	Excess kurtosis	Skewness
PE1	3.441	0.99	-1.032	0.043
PE2	3.45	0.917	-0.825	-0.008
PE3	3.431	0.974	-0.986	0.051
EE1	3.604	1.011	-1.147	0.047
EE2	3.584	0.936	-0.901	0.009
SI1	3.49	0.981	-1.002	0.091

Items	Mean	Standard deviation	Excess kurtosis	Skewness
SI2	3.46	0.955	-0.923	0.062
SI3	3.441	0.979	-0.995	0.072
FC1	3.54	1.015	-1.092	-0.094
FC2	3.569	0.994	-1.043	-0.056
FC3	3.54	0.98	-1.001	-0.048
BI1	4	0.605	-0.247	0
BI2	3.96	0.525	0.645	-0.047
BI3	3.985	0.576	0.046	0
UB1	3.287	0.514	-0.579	0.267
UB2	3.292	0.496	-0.708	0.422

Source: SmartPLS 4 output, data processed by the author, 2026

Based on the validity and reliability results for the constructs in Table 2, all constructs in this study meet the set criteria, so the measurement model (outer model) is deemed feasible. This is shown by the outer loadings of all indicators, which are above the minimum limit of 0.70 and range from 0.852 to 0.965, indicating that each indicator strongly reflects the latent construct. In addition, the Average Variance Extracted (AVE) value for each construct has also met the conditions for convergent validity because all of them are above 0.50, namely Behavioral Intention (BI) of 0.755, Effort Expectancy (EE) of 0.926, Facilitating Conditions (FC) of 0.921, Performance Expectancy (PE) of 0.912, Social Influence (SI) of 0.920, and Use Behavior (UB) of 0.752. The AVE indicates that each construct explains more than 50% of the variance in its constituent indicators. In terms of reliability, the Cronbach's Alpha (CA) value for each construct is in the range of 0.672-0.958, while the Composite Reliability (CR) value is in the range of 0.677-0.971.

The BI variable had a CA of 0.838 and a CR of 0.840, while the EE, FC, PE, and SI variables showed very high reliability, with CA and CR values above 0.90, indicating excellent internal consistency of the instrument. Meanwhile, the UB variable has a CA of 0.672 and a CR of 0.677, which are relatively lower than those of other constructs. However, this value is still acceptable because the UB construct consists of only two indicators, both with high outer loadings (0.882 and 0.852), and is supported by an AVE of 0.752, which meets the convergence validity criteria. Thus, it can be concluded that all constructs in this study have met the requirements for validity and reliability, so the research instrument is deemed capable of measuring each variable accurately and consistently and is suitable for continuing testing of the structural model (inner model).

Table 2. Construct Validity and Reliability Test

Variable(s)	Indicator(s)	Validity	Reliability		
		Loading	AVE	CA	CR
BI	BI1	0,878	0,755	0,838	0,840
	BI2	0,857			
	BI3	0,872			
EE	EE1	0.965	0,926	0,920	0,924
	EE2	0,959			
FC	FC1	0,954	0,921	0,958	0,971
	FC2	0,962			
	FC3	0,963			
PE	PE1	0,946	0,912	0,952	0,963
	PE2	0,955			
	PE3	0,964			
SI	SI1	0,959	0,920	0,957	0,957
	SI2	0,958			

Variable(s)	Indicator(s)	Validity		Reliability	
		Loading	AVE	CA	CR
	SI3	0,961			
UB	UB1	0,882	0,752	0,672	0,677
	UB2	0,852			

Source: SmartPLS 4 output, data processed by the author, 2026

The discriminant validity test in this study was evaluated using the HTMT (Heterotrait-Monotrait Ratio) method, in which a construct is considered to have good discriminant validity if the HTMT value is below 0.90 (or 0.85 for stricter criteria). Based on the table above, the HTMT values for the BI, EE, FC, PE, SI, and UB constructs range from 0.03 to 0.838, all below the 0.90 threshold. Thus, it can be concluded that there is no problem of discriminant validity among constructs in this study, meaning that each construct is distinct and can be empirically distinguished from the others.

Table 3. Results of the Discriminant Validity Test

	BI	EE	FC	PE	SI	UB
BI						
EE	0.343					
FC	0.302	0.055				
PE	0.396	0.03	0.063			
SI	0.413	0.077	0.046	0.037		
UB	0.838	0.254	0.331	0.401	0.251	

Source: SmartPLS 4 output, data processed by the author, 2026

The convergent validity test was carried out by examining the loading factor and the Average Variance Extracted (AVE), with criteria of loading factor > 0.70 and AVE > 0.50. Based on the table above, all indicators in the BI construct (0.857-0.878), EE (0.959-0.965), FC (0.954-0.963), PE (0.946-0.964), SI (0.958-0.961), and UB (0.852-0.882) have loading factor values above 0.70. Similarly, the AVE values for each construct range from 0.752 (UB) to 0.926 (EE), all exceeding the 0.50 threshold. Thus, it can be concluded that all constructs in this study have met the criteria for convergent validity, indicating that each indicator reflects its latent construct well.

Table 4. Convergent Validity Test Results

Variable(s)	Indicator(s)	Loading Factor	AVE
	BI1	0.878	
BI	BI2	0.857	0.755
	BI3	0.872	
EE	EE1	0.965	0.926
	EE2	0.959	
	FC1	0.954	
FC	FC2	0.962	0.921
	FC3	0.963	
	PE1	0.946	
PE	PE2	0.955	0.912
	PE3	0.964	
	SI1	0.959	
SI	SI2	0.958	0.92
	SI3	0.961	
UB	UB1	0.882	0.752
	UB2	0.852	

Source: SmartPLS 4 output, data processed by the author, 2026

Based on the results of the SmartPLS analysis in Table 5, the R-Square value for the Behavioral Intention (BI) construct was 0.465, with an Adjusted R-Square of 0.454. This value indicates that the constructs of Performance Expectancy (PE), Effort Expectancy (EE), Social Influence (SI), and Facilitating Conditions (FC) collectively explain 46.5% of the variance in Behavioral Intention. In comparison, the remaining 53.5% is explained by other factors outside the research model. Based on the guidelines, the value falls within the moderate category, indicating that the model has a sufficient ability to explain variation in respondents' behavioral intentions. Meanwhile, the Use Behavior (UB) construct obtained an R-Square value of 0.407 and an Adjusted R-Square of 0.401. This value indicates that the Behavioral Intention (BI) and Facilitating Conditions (FC) constructs together explain 40.7% of the variance in Use Behavior, with the remaining 59.3% attributable to factors outside the research model. The value is also in the moderate category, indicating that the model has a fairly good ability to explain variation in actual usage behavior. However, other factors remain unincluded in the research model.

Table 5. R Square

	R-square	R-square adjusted
BI	0.465	0.454
UB	0.407	0.401

Source: SmartPLS 4 output, data processed by the author, 2026

The Q-square value (Q^2predict) is used to assess the model's predictive relevance; a $Q^2 > 0$ indicates good predictive relevance. The results showed that the Q^2 value for BI was 0.441. UB was 0.251, both of which were above 0, so this research model was declared to have good predictive relevance to the two endogenous variables, supported by the relatively low RMSE and MAE values in each construct (BI: RMSE=0.756, MAE=0.604; UB: RMSE=0.875, MAE=0.706).

Table 6. Q Square

	Q^2predict	RMSE	MAE
BI	0.441	0.756	0.604
UB	0.251	0.875	0.706

Source: SmartPLS 4 output, data processed by the author, 2026

Furthermore, the F-square value (f^2) is used to see the effect size of each exogenous variable on the endogenous variable, with criteria of 0.02 (small), 0.15 (medium), and 0.35 (large). The results showed that Behavioral Intention (BI) contributed the most to Use Behavior (UB) with an f^2 value of 0.565, which was classified as a large effect size. Meanwhile, for Behavioral Intention (BI), Social Influence (SI) made the largest contribution (0.279), followed by Performance Expectancy (PE) (0.258), Effort Expectancy (EE) (0.228), and Facilitating Conditions (FC) (0.169), all of which were included in the medium effect size category. The contribution of Facilitating Conditions (FC) to Use Behavior (UB) is only 0.017, indicating a very small or negligible effect size.

Table 7. F Square

	BI	EE	FC	PE	SI	UB
BI						0,565
EE	0.228					
FC	0.169					0.017
PE	0.258					
SI	0.279					
UB						

Source: SmartPLS 4 output, data processed by the author, 2026

The evaluation of the structural model (inner model) was carried out to test the research hypothesis using the bootstrapping procedure in SmartPLS, with significance criteria of T values> 1.96

and P values < 0.05. The test results showed that all lines of relationship between constructs were declared significant, namely BI → UB (0.602; T=17.47; P=0.000), EE → BI (0.351; T=6,836; P=0.000), FC → BI (0.301; T=5,821; P=0.000), FC → UB (0.104; T=2.02; P=0.022), OR → BI (0.372; T=6,858; P=0.000), and SI → BI (0.387; T=7,915; P=0.000). Thus, it can be concluded that Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions have a positive and significant effect on Behavioral Intention. Then, Behavioral Intention, together with Facilitating Conditions, has a positive and significant effect on Use Behavior, so that all hypotheses (H1-H6) in this study are supported, with Social Influence as the strongest predictor of Behavioral Intention and Behavioral Intention as the strongest predictor of actual usage behavior.

Table 8. Coefficient and Hypothesis Path Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
BI -> UB	0.602	0.602	0.034	17.47	0
EE -> BI	0.351	0.352	0.051	6.836	0
FC -> BI	0.301	0.302	0.052	5.821	0
FC -> UB	0.104	0.103	0.051	2.02	0.022
PE -> BI	0.372	0.373	0.054	6.858	0
SI -> BI	0.387	0.388	0.049	7.915	0

Source: SmartPLS 4 output, data processed by the author, 2026

Discussion

The results of the structural model testing showed that all hypotheses proposed in this study were accepted. The findings confirm that the Unified Theory of Acceptance and Use of Technology (UTAUT) is a theoretical framework that is able to explain the behavior of the adoption of TikTok Shop (Yellow Basket) as a marketing medium for professional accounting services. Empirically, performance expectancy, effort expectancy, social influence, and facilitating conditions have been proven to have a positive effect on behavioral intention, while behavioral intention and facilitating conditions have a positive effect on actual use behavior. These results show that accountants' decisions in adopting TikTok Shop are not only influenced by the characteristics of the technology itself, but also by social factors, environmental readiness, and the characteristics of accounting services as a credence service that relies heavily on trust and professional reputation.

Performance Expectancy on Behavioral Intention

The results of the study show that performance expectancy has a positive and significant effect on behavioral intention. These findings reinforce the main proposition of UTAUT which states that individuals will have the intention to use a technology if they believe that it is able to improve their job performance (Venkatesh et al., 2003; Venkatesh et al., 2016). In the context of this study, accountants view TikTok Shop as not just social media, but as a platform that is able to increase the effectiveness of professional service marketing through expanding market reach, increasing service visibility, and facilitating relationships with potential clients.

The characteristics of accounting services that are classified as credence services make it difficult for potential users to assess the quality of services before and after using the service (Wirtz & Lovelock, 2016; Hajli, 2015). Therefore, the perception of the benefits of TikTok Shop is not only related to marketing efficiency, but also as a means of building professional credibility through the presentation of educational content, brief consultations, and sharing of tax information and financial reporting. Thus, this technology is perceived to be able to reduce information asymmetry while increasing potential clients' trust in accountant competence.

This finding is in line with Gensler and Rangaswamy (2025) who explain that digital platforms have evolved from just a promotional medium to a customer *engagement ecosystem* that allows the creation of long-term relationships between service providers and customers. The results of this study are also consistent with Almgrashi and Mujalli (2025) who found that performance expectancy is the main determinant of the readiness of accountants and auditors in adopting blockchain technology. Similarly, Tasia et al. (2025) show that the perception of benefits is a factor that consistently encourages the adoption of accounting technology in MSME actors. From the perspective of Social Cognitive

Theory (Bandura, 1986), these results show that accountants form *positive outcome expectations* for the use of TikTok Shop. When they believe that the platform is able to increase marketing effectiveness and expand the chances of acquiring clients, then that belief will increase the intention to adopt the technology.

Effort Expectancy on Behavioral Intention

This study also found that effort expectancy has a positive and significant effect on behavioral intention. These findings support the UTAUT theory which states that the easier a technology is learned and used, the higher the individual's intention to use it (Venkatesh et al., 2016). Despite having technical competence in the field of accounting, not all accountants have experience in digital marketing or social media content creation. Therefore, the ease of use of TikTok Shop through a simple interface, automatic editing features, transaction integration, and ease of content creation are important factors that drive the desire of accountants to take advantage of the platform.

The results of this study are in line with Abu-Shanab (2022) who found that effort expectancy increases the perception of user value in the context of social commerce, thereby encouraging intention to use digital platforms. In addition, Almgrashi and Mujalli (2025) also show that ease of use is one of the important determinants in increasing the readiness of the accounting profession to face digital transformation. Based on Social Cognitive Theory, the ease of use of technology increases self-efficacy, which is an individual's belief that he or she is able to operate the technology well. When accountants feel able to use TikTok Shop without significant technical barriers, this confidence will increase their intention to use the platform as a marketing medium for professional services.

Social Influence on Behavioral Intention

The most interesting finding in this study is that social influence is the variable that has the greatest influence on behavioral intention. These results show that accountants' decisions in adopting TikTok Shop are more influenced by social legitimacy than solely by technological characteristics. The accounting profession is a profession that highly upholds ethics, reputation, and credibility. Therefore, the decision to use new marketing media tends to be influenced by practices that have been implemented by peers, professional associations, and professional figures who are considered credible. As more and more professional accountants use TikTok Shop as a medium for education and marketing services, other individuals will view the technology as an acceptable professional practice. The results of this study strengthen the research of Hajli (2015) which shows that social interaction and online communities have an important role in building trust in the social commerce environment. Similarly, Sarker et al. (2025) through a meta-analysis of UTAUT found that social influence has consistently been one of the main determinants of social commerce adoption because it increases social legitimacy and reduces user uncertainty about new technologies. Ge et al. also reported that community recommendations and social support increased individuals' intent to use social commerce platforms.

In addition, these findings can also be explained through Institutional Theory, specifically the concept of normative isomorphism (DiMaggio & Powell, 1983), which explains that individuals in a profession tend to adopt the same practices as a form of adjustment to professional norms. With the increasing use of social media by accounting professionals, there is normative pressure for other accountants to follow the practice in order to remain relevant and gain legitimacy within their profession. In contrast to previous research on TikTok Shop which generally places entertainment, promotions, and impulse purchases as the main factors of technology adoption (Ngo et al., 2025), this study shows that in the context of professional services, professional legitimacy, peer influence, and acceptance of the professional community are the most dominant determinants. This finding is one of the main contributions of the research because it expands the application of UTAUT in the context of professional services marketing.

Facilitating Conditions on Behavioral Intention

The results of the study show that facilitating conditions has a positive effect on behavioral intention. This shows that the availability of technology infrastructure, organizational support, digital competencies, and technical assistance increases accountants' confidence to adopt TikTok Shop. These findings support UTAUT's assertion that environmental readiness is an important factor in reducing the uncertainty of technology use (Venkatesh et al., 2003). The availability of digital devices, adequate internet access, training, and organizational support give accountants confidence that they are able to make the most of TikTok Shop. These results are also consistent with Almgrashi and Mujalli (2025) who show that organizational readiness is one of the main factors in the digital transformation of the accounting profession.

Behavioral Intention on Actual Use Behavior

This study shows that behavioral intention is the strongest predictor of actual use behavior. These findings are in line with UTAUT's main proposition that the intention to use technology is a direct determinant of actual use behavior (Venkatesh et al., 2003; Venkatesh et al., 2016). Although respondents have a positive perception of TikTok Shop, actual usage is still lower than the level of intent to use. This condition indicates an intention-behavior gap, which is a condition when individuals already have strong intentions, but have not fully implemented these behaviors in daily practice.

This phenomenon may be caused by time constraints, lack of experience in creating digital content, concerns about professional image, and the absence of organizational policies that actively encourage the use of social media as a marketing medium for professional services. These findings are also in line with Sarker et al. (2025) who show that behavioral intention is the main psychological mechanism that bridges individual perceptions of technology use behavior in the context of social commerce.

Facilitating Conditions on Actual Use Behavior

Facilitating conditions has also been shown to have a positive effect on actual use. However, the effect size value of this relationship is relatively small compared to the influence of behavioral intention. These results indicate that the availability of technology infrastructure alone is not enough to ensure the sustainable use of TikTok Shop. In other words, facilitating conditions only serve as an *enabling factor*, while the decision to actually use the platform is largely determined by individual intentions. While organizations provide facilities, training, and technical support, actual use still depends on the extent to which accountants view TikTok Shop as a valuable medium for their professional activities.

5. Conclusion

This study examined the adoption of the TikTok Shop (yellow basket) feature as a digital marketing platform for professional accounting services, using the Unified Theory of Acceptance and Use of Technology (UTAUT). The findings demonstrate that performance expectancy, effort expectancy, social influence, and facilitating conditions significantly influence accountants' behavioral intention to adopt TikTok Shop. Furthermore, behavioral intention and facilitating conditions were found to have a positive and significant effect on actual use, indicating that accountants are more likely to use TikTok Shop when they perceive tangible benefits, ease of use, supportive social environments, and adequate technical resources. Among the antecedents of behavioral intention, social influence emerged as the strongest predictor, whereas behavioral intention had the greatest effect on actual use. These findings reinforce the explanatory power of the UTAUT model within the context of professional service marketing and demonstrate that technology adoption in accounting services is influenced not only by functional considerations but also by professional and social factors. From a theoretical perspective, this study extends the application of the UTAUT model beyond conventional consumer-oriented social commerce by examining technology adoption among professional service providers in credence service environments. Unlike physical products, accounting services rely heavily on trust, expertise, and professional credibility, making the determinants of technology adoption conceptually distinct from those identified in previous studies on TikTok Shop. Consequently, this research contributes to the growing body of literature on digital transformation, social commerce, and technology adoption by providing empirical evidence from the perspective of accountants, who are users of digital marketing technology. In practice, the findings suggest that accounting professionals and accounting firms should regard TikTok Shop not solely as a transactional channel for consumer products but also as a strategic communication and client acquisition channel that can increase service visibility and expand market reach. Professional accounting organizations and policymakers may further support digital transformation by strengthening accountants' digital competencies, providing technical guidance, and encouraging the effective use of social commerce platforms in professional practice.

This study has several limitations. First, the cross-sectional design limits the ability to establish causal relationships over time. Future research may employ longitudinal designs to examine changes in accountants' technology adoption behavior. Second, the data were collected using self-reported questionnaires, which may introduce common method bias despite procedural and statistical remedies. Future studies may combine survey data with objective behavioral indicators, such as actual TikTok usage analytics. Third, this study focused exclusively on accountants in Indonesia; therefore, the findings may not be generalizable to other professional service sectors or countries. Comparative cross-country studies would provide valuable insights into cultural and institutional differences in technology adoption. Finally, although the UTAUT model demonstrated satisfactory explanatory power, additional variables such as trust, perceived risk, digital competence, personal innovativeness, or professional identity may further enhance understanding of technology adoption in professional service marketing.

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