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Accounting Paradigm with the Presence of Artificial Intelligence

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ABSTRACT
Objective: *This study aims to explore how the emergence of Artificial Intelligence (AI) has transformed the paradigm of accounting practitioners, both in professional practice and accounting education.* ***Method:*** *The research adopts a qualitative approach with primary data sources, using data triangulation techniques to ensure the validity and reliability of findings. The study focuses on understanding the extent to which AI influences accounting professionals' perspectives and work processes.* ***Results:*** *The findings indicate that the integration of AI has opened new opportunities for accounting practitioners to enhance their knowledge and adapt to technological innovations. AI contributes to the development of efficient financial databases, improved auditing processes, and more accurate financial reporting.* ***Novelty:*** *This study highlights the paradigm shift among accounting practitioners toward embracing AI-driven systems, emphasizing the evolving role of accountants from traditional record-keeping to strategic data analysis and decision support in the digital era.*

INTRODUCTION

The paradigm itself was translated by Thomas Kuhn in his writing entitled *The Structure of the Scientific Revolution* [1]. Paradigm is a very crucial diction in the progress of science and technology as explained Kuhn. This term has more than 21 different explanations. Starting from Kuhn's theory, there began to be another explanation regarding the meaning of paradigm, they want to simplify as many as 21 meanings of Kuhn so three theory main, three type paradigm Which mentioned by Masterman [2] is and *construct paradigm, metaphysical paradigm, and sociological paradigm. Metaphysical paradigm* Alone is paradigm about something Which There isand there is none. From this theory, Kuhn also proposed a concept which was later called an exemplar, which is scientific results that can be understood by the general public. This *example* is also considered *a sociological paradigm*. Furthermore, for *construct paradigm* becomes theory sufficient simple compared with theory previously.

Paradigm means a way of viewing the world. Worldview in the western sense and originates fromtwo ethnic group say *world* (world) and also *view* (method view) own meaning as method look at world. Viewthe world in German is called *Weltansicht* or *Weltanschauung* (*welt* = world; *anschauung* = perception), which means awareness of the world. In Italy, *Weltanschauung* means the concept of the world. Then in France, this meaning has several meanings from the metaphysics of the world and also the theory of life. World view in the countryRussia is known as Miro Vizz Renie, which means the same as the word *Weltanschauung*. From all the meanings above, according to Zarkasyi, method world view must stay tied with culture, science knowledge and religion [3].

Accountancy own meaning recording, measurement, identification, and also reporting finance entity Whichcan be used as a reference in policy making [4]. Nowadays, of course, an initial understanding of accounting the has experience change with rapid changes in conditions technology world [5]

The term *Artificial Intelligence* was created by John McCarthy and has become a science with a purpose for make machine Which capable carry out various work with armed with the technology [6]. Technologyintelligence artificial Already become Wrong One factor significant in change sector industry and business in a way comprehensive. Wrong One field Which affected big with presence *Artificial Intelligence* is accountancy. Accounting, being an important element in business activities, has experienced fundamental changes in the way it is managed. financial data, reporting, and analysis. The use of *Artificial Intelligence* in accounting also opens up possibilities new in add accuracy, efficiency and accuracy financial data [7].

Mature This, report Which can become output or results from business No only number on table table. ReportFinance is much more complex and extensive, including *non-numeric data* such as images, curves, tables, and text. *Artificial Intelligence's ability* to analyze and process large amounts of data accurately is also has significantly increased opportunities in the world of accounting. This learning pattern and data observation sophisticated ones are able to increase the possibility of entities to analyze complex patterns known by the examination. Manual [8].

Artificial Intelligence creates a new paradigm that is quite important where software and computers capable carry out task Which Formerly only capable implemented by accountant. *Artificial Intelligence* obtained frommerger draft *Deep Learning* (DL), *Machine Learning* (ML), And various algorithm intelligent in data processing, automated reporting, and financial analysis. This creates high efficiency, accuracy, and understanding will accountancy Which useful in taking decision strategic [9].

Artificial Intelligence And accountancy capable give influence in minimize error and increase accuracy data. Work accountant most moment This is something matter Which repeating, like case in point input and matching data, capable streamlined by *Artificial Intelligence*, can make for accountant for morefocused on decision making and strategic analysis. In addition, *Artificial Intelligence* can provide relevant and in-depth understanding of finance, and can also assist in the managerial division in take accurate policies [10]. *Artificial Intelligence* has brought significant changes in accounting. Its ability to streamline repetitive tasks allows accounting professionals to focus more on In-depth analysis. In accounting, *Artificial Intelligence* is not just a tool, but a partner strategically plays an important role in the financial sector. With the integration of sequential data in the futurepast and present, *Artificial Intelligence* is able to provide a definite picture that is useful for decision making. Business [11].

System in *Artificial Intelligence* besides able to automate tasks, *Artificial Intelligence* Also shows how important the integration of *Artificial Intelligence* is to produce an accurate picture [12] of the results. his research shows that the integration of *Artificial Intelligence technology* can help the audit process. Accounting practitioners must be able to respond quickly when integrating *Artificial Intelligence technology.* with accounting because it will be a challenge and also a demand in changing the way the organization works and company [13].

In the field of accounting, there are several *Artificial Intelligences* that have had quite an impact and have already been... used by several *Big Four companies*. *Radio Frequency Identification* (RFID) is a technology which uses communication via electromagnetic waves to exchange data between a terminal and a device object like product goods, animal, or man with objective for identification and search footsteps throughuse something device Which called RFID tags [14].

Speech Recognition is a development of techniques and systems that enable computers to receive input in the form of spoken words. This technology enables a device to recognize andunderstand spoken words by digitizing the words and matching the digital signals with a certain pattern stored in a device. allows the computer system to recognize and understand words Which spoken human [15].

Natural Language Processing (NLP) is a technology that enables computers to understand and responding to human language, both in written and spoken form. *Natural Language Processing* is a part of of artificial intelligence that combines computer science and linguistics. This technology is widely used in various applications analyze text and speech data fully and efficiently. This technology can explore various differences in dialect, slang, and grammatical irregularities that are typical in everyday conversation. food day order Language Which typical in conversation daily. *Natural Language Processing* help translating raw textual data into meaningful insights across multiple financial sectors. Traders, managers portfolio, analyst, bank, and organization finance other make an effort increase analysis finance. *Natural Language Processing* is used throughout the financial industry, from retail banking to investment funds. hedging. *Natural Language Processing techniques* such as sentiment analysis, question and answer (chatbots), classification documents, and topic clustering are used to handle unstructured financial data. *Natural Language Processing* can be used to design financial infrastructure that can make decisions. based on *real-time* information. NLP can help design systems that can enrich the flow of financial by tracking changes in the nature of the company. *Natural Language Processing* can empower audits in a way significant, because allows auditor analyze unstructured data [16].

Artificial Neural Networking is a complex model that can predict how an ecosystem will respond change variables environment with inspired by method Work system nerve biological, specifically on cellthe human brain in processing information finds the best answer so that it can minimize function costs are a model inspired by the human brain's nervous system in classifying data. Or with say other, *Neural Network* Actually adopt from ability brain man Which capable provide stimulation, carry out processes, and provide *output*. *Artificial Neural Networking* can predict incident in time front based on results data time then [17].

Artificial Intelligence technology has created new opportunities to increase accuracy, efficient and effective in the financial sector. However, it raises new threats, such as anxiety will humans be replaced by machines and also how capable *Artificial Intelligence* is in providing security. Part person worried *Artificial Intelligence* replace man. *Artificial Intelligence* can operate work Which need knowledge, like case in point processing data and also policy making [18].

Meanwhile, in previous research, accountants paid more attention to social sciences and the environment. and intergenerational justice, issues that fall within what is known as the sustainability dimension. several previous studies, the author wants to know the position between accounting and *Artificial Intelligence* and also to understand the benefits of applying *Artificial Intelligence* in accounting. So the author wants to know accounting practitioners' perspectives on *Artificial Intelligence*. Starting from the benefits, challenges, and roles of *Artificial Intelligence* in the field accounting [19].

RESEARCH METHOD

This research uses a qualitative approach to clearly explain all the events that occurred and the impact of the actions that occur. This approach uses a naturalistic background to describe phenomena that occur, with various methods that aim to understand the accounting paradigm regarding *Artificial Intelligence*.

Method Which writer use is analysis description Which produce data all of it in the form of *phenomenology description*. According to Edmund Husserl, *phenomenology* concept *description* is approach Which prioritizing a direct, in-depth understanding of a phenomenon [20]. In the research process this qualitative It is hoped that it will be able to obtain results that are close to reality, because researchers are directly involved in collecting data. field data. The focus of this research is to obtain information and understand the informants' views on *Artificial Intelligence*. In study This, data Which obtained will processed and interpreted based on on interview results. This study uses descriptive analysis, where the researcher will make adjustments data obtained from the research object. This analysis is related to the application of perspectives and responses accounting practitioners regarding *Artificial Intelligence*. It is hoped that this research will produce understanding and corner view new related *Artificial Intelligence* [21].

Informant Key (*Key Informant*)

In this study, key informants were used to gather information and understand opinions about *Artificial Intelligence* is an accounting lecturer, treasurer, and also an auditor. The informants interviewed were practitioners who have been involved in the field and have certainly faced various changes, this is intended to provides a description of the real conditions of the relationship between accounting and *Artificial Intelligence*. The informant which is determined in study This is like in the table below This:

Table 1. Informant Study

No	Source person	Type Sex	Information
1	Informant 1	Man Man	Audit Lecturer
2	Informant 2	Woman	Auditor
3	Informant 3	Man Man	Accountant

Source Data

The data source used in this study is primary data. Where primary data is data that is obtained directly at the research location. To obtain primary data, researchers collect data through technique interview, observation, And documentation. As tool study This done use process interview Which produce data Which most original in get information about perception perpetrator accountancy to *Artificial Intelligence*. This research does not use statistical treatment, does not explain relationships and does not conducting hypothesis tests or making predictions, but rather using data from interviews, notes field, observation and documentation Which done. On study This Which become the subject is for perpetratoraccountancy.

Technique Collection Data

Data collection is a very important step in research, because researchers must be careful incollecting data to ensure the validity of the information. This data collection process involves procedures that systematic and standard for get data Which needed. In study This, data Which collected through interview techniques, observation, And documentation.

a. Interview

An interview is a process to obtain information whose purpose is related to the research topic. This interview was conducted by means of questions and answers between two people who met face to face, between the interviewer who asks questions and the second party who provides answers to the questions asked by the interviewer. In this study, the author used an in-depth interview method which aims to collecting complex information. Most of the interviews conducted were about opinions, attitudes and personal experiences. The interview method used in this study is open with the aim of respondents can provide comprehensive answers and views. To keep the interview relevant to the research context, the research is equipped with interview guidelines that can be adapted in accordance with research needs. The party that will interviewed is for accounting practitioners.

b. Observation

Observation is an observation or technique that is carried out with careful and systematic observation. based on fact Which about fact Which obtained through observation. Observation used as complement data that has been collected from documentation data. The approach this involves observation in direct and systematic recording of objects in the research area. In this research, observation done on condition real moment This Good through incident direct and through media.

c. Documentation

Documentation is a research method that refers to collecting data through documentation or archiving information Which Already There is. This involving collection data from various document Which relevant with research topic. Documentation can be a valuable addition to the data collection process, especially in approach qualitative, where researchers often look for understanding deep about context or phenomenoncomplex. The main purpose of this documentation is to ensure that the information stored can be accessible with easy, maintainable its authenticity, and used for various needs.

Technique Inspection Validity Data

Inspection validity data in study This done with use technique triangulation source data. Triangulation is defined as checking data from various sources, in various ways, and at various times. The following is an explanation regarding the data validity check in this study which was carried out using Source Triangulation is a check of data validity that can be done by checking the data that is has been obtained through several sources as described, grouped based on similarities, differences, and the specificity of all existing data. After the data is analyzed by the researcher, the results are then concluded andagreed in accordance with the source data that There is.

Technique Analysis Data

Analysis data is step for gather data and compile data in a way systematic Which obtained fromresults interview, observation, and documentation. Analysis data done with coordinate data, describe collected data, examining data, interpreting data and describing data to identify pattern, trends, and connection Which can used for take decision or make conclusion. Objective main the purpose of data analysis is to gain a better understanding of the existing data. This can be done includes identifying patterns, trends, and relationships in data. The purpose of data analysis can also be related to modeling mathematical for predict behavior, optimize process, or find outlook new Which can used to generate added value. Thus, the purpose of data analysis depends on the context to be achieved with the results of the analysis. The data analysis technique used in this study is descriptive analysis. qualitative data.

a. Collection Data

Data collection in this research is done by collecting data on various research objects. This is done by means of interviews and documentation of data related to the research. The data collection process carried out so that researchers obtain a general overview of the research object and data related to it. *Artificial Intelligence* [22].

b. Reduction Data

Reduction data is process for maintain focus, attention, simplify draft, and change the data that appears from the record written in the field or the results of interviews or observations. The purpose from reduction data is for simplify data so that data more easy for understood and used indecision-making process or further analysis carry on. That way, the data that has been simplified will give description Which more clear and make it easier researchers in gather data furthermore. Data simplification in this research associated with *Artificial Intelligence* [23].

c. Presentation Data

Presentation data is process grouping data For arranged in pattern connection so that easy understood and can help better understanding and interpretation of data. The purpose of presenting data is to convey the information contained in the data clearly, concisely, and easily understood by the *audience* targeted. By presenting the data, it will be easier to explain the interview results presented. in the form of a description and supported by supporting documentation to carry out the withdrawal conclusion [24].

d. With drawal Conclusion

Drawing conclusions is the process of taking the results of interviews or summaries of the information that has been collected. collected. The initial conclusions conveyed are still professional in nature and may change if not available valid evidence during further data collection. However, if the initial conclusion is supported by evidence- strong and consistent evidence when the researcher conducts the interview again, then the conclusion becomes conclusions that are credible. The main purpose of drawing conclusions is to conclude what is can be understood from the information available after conducting interviews, observations and documentation. Withdrawal The conclusions of this study are in accordance with the results of interviews, observations and documentation carried out so that can obtained an explanation regarding perception for accounting practitioners to *Artificial Intelligence* [25].

RESULTS AND DISCUSSION

Analysis Data

In understanding moment This, accountancy as defined by *American Accounting Association* in *A Statement of Basic Accounting Theory* (ASOBAT) "the process of identifying, measuring and communicating economic information to enable the production of appropriate and rational considerations and decisions by "The users of this economic information" Accounting is placed more on a practical level, namely as a tool This makes it necessary for accounting to be placed in this practical realm, namely by including *decision usefulness* as the most important criterion in selecting the principles or concepts that will be used as reference in development standard accountancy. Start from used as tool help audit and help reporting finance. Based on results from interview Which has done, researchers identify become 4indicator study that is :

Implementation Radio Frequency Identification

Radio Frequency Identification (RFID) is a technology that uses communication via radio waves. electromagnetic to change data between the terminal and an object such as a product, animal, or man with objective for identification and search footsteps through use something device Which named RFID tag. To find out more clearly about the implementation of *Radio Frequency Identification*, here are the results of the interview writer.

"Use *Radio frequency identification* can reduce possibility occurrence fraud, simplify the audit process, simplify financial reporting and can be used as teaching material. students should not only learn about accounting journaling, but also have to start to learn about How system accountancy walk" (Quote interview with lecturer audit 27 August 2024). Based oninformation the show that Artificial Intelligence make things easier process audit, minimize fraud and also can used as a direction learning the new one.

"Since implementation *Artificial Intelligence* This on field audit Of course capable make things easier in process auditinventory" (Quote interview with auditor 26 August 2024). Based on information the show that *Artificial Intelligence* give convenience in process tracking asset Which owned organization and naturally matterthe can make things easier When process audit.

"The implementation of *radio frequency identification* speeds up and makes the work of the accountant himself more efficient. " and of course reduce the costs incurred" (Excerpt from interview with accountant 26 August 2024). Based on this information, it shows that *Artificial Intelligence* is able to make the work of accountants more efficient. make things easier recording finance, and also reduce operational costs Alone.

Implementation Speech Recognition

Speech Recognition is a development of techniques and systems that enable computers to receive input in the form of spoken words. This technology enables a device to recognize andunderstand spoken words by digitizing the words and matching the digital signals with a certain pattern stored in a device. Enables the computer system to recognize and understand words Which spoken man. for know more clear about implementation *Speech recognition*, following results author interview:

"Use *Speech Recognition* in world audit can reduce possibility occurrence *fraud* and existencedishonesty on the part of the auditee. Of course, this can also simplify the audit process. Then this will be something new that needs to be applied in lecture material" (Excerpt from interview with lecturer audit 27 August 2024). Based on information the show that *Artificial Intelligence* capable minimize the occurrence of *fraud* and of course in the world of lectures it will be an encouragement to continue increase insight for students, because this will most likely be implemented soon in Indonesia.

"The application of *Speech Recognition* during the audit process can be used as audit evidence and can also be used as evidence. used as an aid by auditors in providing opinions or audit results themselves" (Interview excerpt)with the auditor on August 26, 2024). Based on this information, it shows that *Artificial Intelligence* is capable of give influence on moment process audit ongoing. One of them become proof than audit itself. "The use of *Speech Recognition* in the field of accounting can simplify the process of making or the preparation of the financial report itself" (Excerpt from an interview with an accountant on August 26, 2024). Based on the statement This shows that *Artificial Intelligence* can be used as a work support tool rather than a person. the accountant Alone.

Implementation Natural Language Processing

Natural *Language Processing* is a technology that enables computers to understand and respond to language. human language, both in form writing and speech. NLP is a part of intelligence artificial Which combine knowledge computer and linguistics. Technology This Lots used in various application analyzetext and speech data fully and efficiently. This technology can explore various differences in dialects, slang, and grammatical irregularities typical of everyday conversation. Typical grammatical irregularities in everyday conversation. To find out more clearly about the application of Natural *Language Processing,* following results interview writer:

"Since its implementation Natural *Language Processing* so will help for *stakeholders* And Also *shareholders* in reading and analyzing financial reports. This will certainly simplify the process decision making and can also provide projections of how a company or organization will run forward. Then For student must Keep going Study about matter matter new This. So that in process lectures not only learn about journaling and manual financial report analysis, but also have learned about *Artificial Intelligence* and also this is able to become a new curriculum in lectures " (Quote interview with lecturer audit 27 August 2024). Based on information the showthat *Artificial Intelligence* is able to simplify the process of analyzing an organization's financial reports and this become driver for for student For Keep going Study about *Artificial Intelligence* Which Keep going develop.

"The application of Natural *Language Processing* in the audit world can simplify the processing andfinancial data analysis, This is able to make the audit process itself more efficient." (Excerpt from an interview with auditor August 26, 2024). Based on this information, it shows that *Artificial Intelligence* makes it easier financial analysis activities something organization Which will audited.

"The use of Natural *Language Processing* in accounting can make the work of accountants easier in analysis data finance Which naturally very complex and varies. So that can more easy understood and ofcourse speed up the work of accountants" (Excerpt from an interview with an accountant on August 26, 2024). Based on the statement the show that *Artificial Intelligence* capable speed up process analysis data finance Which usuallyEnough complicated.

Implementation *Artificial Neural Networking*

Artificial Neural Networking is a complex model that can predict how an ecosystem will respond change variables environment with inspired by method Work system nerve biological, specifically on cellthe human brain in processing information finds the best answer so that it can minimize function costs are a model inspired by the human brain's nervous system in classifying data. Or with say other, Neural Network Actually adopt from ability brain man Which capablegive stimulation/stimulation, do process, and give output. For know more clear about implementation *Artificial Neural Networking*, following results author interview:

"Use *Artificial Neural Networking* Already Lots implemented in company outside country and implemented on during the audit process, this can simplify the audit process because *Artificial Neural Networking* is able to Integrate financial databases with the system. This makes the audit process faster, more accurate, more valid, and more reliable. efficient. Then For student, back again must continue to learn create a financial database and prepare oneself in facing the transition" (Excerpt from an interview with an audit lecturer on August 27, 2024). Based on the statement This shows that *Artificial Intelligence* can speed up the financial database audit process and also requires students to study regarding developments technology this.

"Since its implementation *Artificial Neural Networking* can help on moment process processing data report "Financial matters must still be accompanied by a strong understanding of the auditor himself" (Interview excerpt) with auditor 26 August 2024). Based on information the show that *Artificial Intelligence* still Can make things easier audit activities than an auditor through efficiency in processing data finance.

"Use *Artificial Neural Networking* capable make things easier analysis report finance something organization and "Once again, this can make the accountant's work easier" (Excerpt from an interview with an accountant on August 26th 2024). Based on the statement show that *Artificial Intelligence* impact on speed up analysis data and also reports finance.

Discussion

Based on the analysis conducted by researchers regarding the accounting paradigm with the presence of *Artificial Intelligence. Intelligence.* Presence *Artificial Intelligence* felt capable give impact and also capable change paradigm accountancy with presence some technologies *Artificial Intelligence.*

Implementation Radio Frequency Identification

Application of Radio *Frequency Identification* in the field of accounting education personnel, Use of Radio Frequency *Identification* can reduce the possibility of fraud, simplify the audit process, and make it easier financial reporting and can be used as teaching materials. Directing students to not only learn regarding accounting journaling, but also have to start to learn about how the accounting system works running. Then from the auditor's point of view, the application of *Artificial Intelligence* in the audit field is certainly capable of facilitate the inventory audit process. Furthermore, for the accounting profession itself, the implementation of Radio *frequency identification* speeds up and makes the work of accountants more efficient and of course reduces cost Which issued. Matter This supported by study [14] Which show that Radio *Frequency Identification* make things easier in search assets.

Implementation Speech recognition

Implementation *Speech recognition* on power educator accountancy, Use *Speech Recognition* in world auditcan minimize the possibility of *fraud* and dishonesty from the audited party. Of course, this the Also can simplify the process audit. Then matter This will be something matter new things that need to be implemented in the lecture material. Furthermore, from the auditor's perspective, the application of *speech recognition* during the audit processable to be used as audit evidence and can also be used as an aid by auditors in providing opinion or the audit results themselves. Then, if from the accounting profession, the use of *Speech Recognition* in The field of accounting can simplify the process of creating or processing financial reports. in harmony with [15] Which show that *Speech Recognition* make things easier process processing data from voiceto *the system*.

Implementation Natural Language Processing

Implementation Natural *Language Processing* If seen from field power educator accountancy, Since The implementation of Natural *Language Processing* will help *stakeholders* and *shareholders* in reading and analyzing financial reports. This will certainly simplify the decision-making process. and can also provide projections of how the company or organization will run in the future. Then, to Students must continue to learn about these new things. So that the lecture process is not just about learning about journaling and also analysis report finance in a way manual, but Already Study about *ArtificialIntelligence* and this can also become a new curriculum in lectures. Then, if from the profession auditor, the application of Natural *Language Processing* in the audit world can simplify the audit processing process. and financial data analysis, this is able to streamline the audit process itself. Furthermore, from the accountant, the use of Natural *Language Processing* in accounting can make the work of accountants easier in analysis. Financial data is certainly very complex and varied. So it can be more easily understood and of course speed up the work of accountants. This answer is in accordance with [16] which shows that Natural *Language Processing* able to speed up the process data and provide projection Company forward.

Implementation Artificial Neural Networking

The application of *Artificial Neural Networking* from the perspective of an educator, Use of *Artificial Neural Networking Networking* has been widely implemented in foreign companies and is applied during the audit process. This is... able to simplify the audit process because *Artificial Neural Networking* is able to integrate databases financial system. This makes the audit process faster, more accurate, valid, and efficient. Then, for student, return Again must Keep going Study make database finance and prepare self in facethat transition. From the perspective of the auditor profession, since the implementation of *Artificial Neural Networking*, it can help During the process of processing financial report data, it must be accompanied by a strong understanding of auditor himself. Then the perspective of an accountant, the use of *Artificial Neural Networking* capable make things easier analysis report finance something organization and return Again matter the can make things easieraccountant's work. This is in line with [17] which shows that *Artificial Neural Networking* is capable of process data in amount Lots And give information that important.

CONCLUSION

Fundamental Finding : This study highlights that social commerce transcends traditional e-commerce by leveraging participatory features of social media to foster trust, commitment, and community-driven engagement, as exemplified by Malaysia's eUsahawan program. **Implication :** The findings underscore the necessity for businesses to cultivate strong social presence and perceived trust as strategic imperatives for reducing transactional risks, enhancing consumer loyalty, and driving sustainable revenue growth in increasingly competitive digital marketplaces. **Limitation :** However, the study is constrained by its contextual focus, as cultural, technological, and infrastructural differences across regions may limit the generalizability of the results. **Future Research :** Subsequent investigations should adopt cross-country comparative analyses and longitudinal approaches to explore how varying socio-cultural and technological ecosystems influence the dynamics of social presence, trust, and consumer advocacy in social commerce environments.

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