

# Cloud Accounting Adoption in FMCG Sector: Employee Perceptions in Local vs. National Organizations

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## Cloud Accounting Adoption in FMCG Sector: Employee Perceptions in Local vs. National Organizations

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### ABSTRACT

**Purpose:** *Cloud accounting is increasingly adopted by organizations to enhance financial management efficiency. In the FMCG sector, employee perception, management support, and system integration are critical to successful adoption. However, limited research exists on how adoption differs between local and national organizations in emerging economies like Nepal.*

**Methodology:** *A quantitative, cross-sectional study was conducted among 40 FMCG employees in Kathmandu Valley using a structured questionnaire. Descriptive statistics summarized perceptions across seven cloud accounting dimensions, while independent samples t-tests examined differences between local and national organizations.*

**Results & Analysis:** *Findings indicate high acceptance of cloud accounting, with employees reporting ease of use, regular usage, security trust, and integration with other software. No significant differences were found between local ( $M = 3.98$ ) and national ( $M = 4.01$ ) organizations ( $p = 0.895$ ). Training adequacy showed minor gaps but did not hinder adoption. FMCG employees demonstrate a positive perception of cloud accounting, regardless of organizational scale. Successful adoption is influenced more by management support, system usability, and training than by company size.*

**Originality / Value:** *This study provides empirical evidence on cloud accounting adoption in Nepal's FMCG sector and highlights that local firms can achieve adoption levels comparable to national companies, offering insights for managers and policymakers to enhance digital financial practices.*

**Type of Paper:** *Empirical Research Paper.*

**Keywords:** Cloud Accounting Adoption, Employee, FMCG, Perceptions

### 1. INTRODUCTION :

In the rapidly evolving business environment, technological advancements have become critical for organizational efficiency, competitiveness, and decision-making (Värzaru & Bocean, (2024). [1]; Kassa & Worku, (2025) [2]). Among these innovations, cloud computing has emerged as a transformative tool, enabling organizations to store, manage, and process data over the internet rather than traditional on-premises servers (Prangon & Wu, (2024). [3]). Specifically, cloud accounting systems offer significant advantages to organizations by automating accounting processes, improving accuracy, enhancing real-time reporting, and providing accessibility across locations (Parajuli et al., (2022). [4]; Sarker, (2025). [5]). As businesses strive to remain competitive in dynamic markets, the adoption of cloud accounting systems is increasingly viewed as a strategic necessity rather than an optional technological upgrade (Marston et al., (2011). [6]).

The Fast-Moving Consumer Goods (FMCG) sector plays a critical role in the economy due to its high-volume production and distribution of essential goods such as food, beverages, personal care, and household products (Shaji George & Hovan George, (2023). [7]; Tibokbe & Shankar, (2025). [8]). This sector operates under intense competition, high customer expectations, and frequent market changes. Efficient financial management is therefore essential for FMCG companies to maintain operational excellence and profitability (Panchal & Chand, (2026). [9]; Njoku & Lee, (2025). [10]). Cloud accounting systems provide these organizations with automated bookkeeping, better compliance with accounting standards, timely financial reporting, and integration with other enterprise software, making

it easier to handle complex financial transactions and improve decision-making (Farheen & Tidke, (2025). [11]); Mahat & Aithal, (2022). [12]).

Despite these potential benefits, the perception and adoption of cloud accounting systems vary across organizations, influenced by factors such as organizational size, resources, management support, employee skills, and technological readiness (Mujalli et al., (2024). [13]) In particular, differences between national and local FMCG organizations can be significant. National FMCG companies often have larger operational scales, better financial and technological resources, and structured training programs, enabling faster and more extensive adoption of cloud accounting systems (Mishra et al., (2021). [14]). Conversely, local FMCG organizations may face constraints such as limited technical infrastructure, fewer trained personnel, and lower investment capacity, which can influence both adoption and employee perception (Prashar, (2023). [15]; Iyer, (2024). [16]). Understanding these differences is crucial for identifying challenges, promoting effective adoption strategies, and guiding policy and training interventions in the sector.

Research on cloud accounting adoption has primarily focused on technological benefits, implementation challenges, and organizational factors in large-scale companies, often overlooking smaller local firms (Nguyen Phu et al., (2025). [17]; Putri et al., (2025). [18]). Moreover, while quantitative assessments of adoption have been conducted globally, studies examining employee perceptions within FMCG companies in developing countries like Nepal remain limited. Employee perception plays a pivotal role in the successful implementation of cloud accounting systems. If employees perceive the system as user-friendly, secure, and well-supported by management, they are more likely to adopt it enthusiastically and use it effectively. Conversely, negative perceptions regarding complexity, lack of training, or fear of errors can hinder system adoption and reduce its effectiveness.

Given this context, the study focuses on examining FMCG employees' perceptions of cloud accounting adoption and comparing the differences between employees in national and local FMCG organizations. The first objective of this study is to analyze the overall perception of employees regarding cloud accounting adoption, using variables such as ease of use, management support, trust in system security, adequacy of training, system integration, and organizational plans for future use. Understanding these perceptions can help organizations identify areas where employee confidence may be lacking and improve adoption strategies. The second objective is to compare perceptions between local and national FMCG organizations, providing insights into whether organizational type and scale influence employee attitudes toward cloud accounting. This comparison can highlight the need for targeted interventions in local organizations and reinforce the strategies employed by national companies.

## 2. REVIEW OF LITERATURE :

Cloud accounting and cloud computing technologies have emerged as transformative innovations in modern accounting practices, reshaping how organizations manage, store, and process financial information. The rapid development of information technology and the expansion of internet-based solutions have enabled businesses to shift from traditional accounting systems to cloud-based platforms. These systems enhance real-time data access, improve operational efficiency, reduce infrastructure costs, and support better decision-making. Prior studies consistently emphasize that cloud accounting represents a new business model that strengthens transparency, flexibility, and competitiveness in dynamic environments (Dimitriu & Matei, (2015). [19]).

The theoretical foundation of cloud accounting adoption is strongly linked to technology acceptance frameworks. Research based on the Technology Acceptance Model (TAM) highlights that perceived usefulness and perceived ease of use significantly influence users' intentions to adopt cloud accounting systems (Kavalieraki-Foka et al., (2025). [20]). Empirical findings show positive relationships between these variables and actual system usage, indicating that accountants are more likely to adopt cloud technologies when they believe the systems improve performance and are easy to operate. However, concerns regarding data security and privacy remain key barriers to wider acceptance.

Several studies have examined the practical benefits of cloud accounting in different organizational contexts. Research conducted among Micro, Small, and Medium Enterprises (MSMEs) in Indonesia found that cloud accounting improves efficiency, reliability, ease of use, and security, all of which positively influence business performance (Kartikasary et al., (2023). [21]). Similarly, studies focusing on small businesses indicate that cloud-based accounting tools enhance user satisfaction, regulatory

compliance, financial accuracy, and strategic decision-making (Rakshitha & Sourabh, (2024). [22]). These findings demonstrate that cloud accounting contributes to improved financial management, especially in resource-constrained enterprises.

Security and risk considerations are also critical in cloud accounting adoption. Studies analyzing cloud accounting information systems reveal that while these systems reduce labor costs and enable remote access, they also present threats such as penetration risks, interruptions, and confidentiality concerns (Al-Nsour et al., (2021). [23]). The findings suggest that strengthening security protocols and providing professional training are essential to minimize risks and enhance system reliability. Likewise, research conducted in Nigeria shows that cloud computing significantly improves the efficacy of accounting practices, particularly when supported by technological advancement and strong security efficiency (Awotomilusi et al., 2022). [24]) However, cost considerations may influence adoption decisions, emphasizing the need for adequate infrastructure and staff training.

From a broader perspective, cloud accounting is increasingly viewed as an essential solution for organizations operating in competitive and data-driven environments. Studies in SME contexts highlight that cloud informatization reduces operational costs, enhances convenience for accounting professionals, and supports economic growth (Yan, (2024). [25]). Additionally, research among accountants demonstrates that while professionals recognize the advantages of cloud accounting such as flexibility and real-time access, security and privacy concerns may affect their adoption intentions (Kavalieraki-Foka et al., (2025). [20]).

### 3. RESEARCH GAP :

The reviewed literature confirms that cloud accounting adoption improves efficiency, accuracy, transparency, and decision-making across different organizational settings. However, successful implementation depends on technological readiness, employee acceptance, security measures, and supportive infrastructure. Despite extensive research, limited studies have comparatively examined employee perceptions between local and national organizations, particularly within sector-specific contexts such as FMCG industry, indicating a clear research gap.

### 4. OBJECTIVES :

- (1) To assess employees' perceptions toward cloud accounting adoption in FMCG organizations,
- (2) To compare the perceptions of employees working in national and local FMCG organizations regarding cloud accounting adoption.

### 5. RESEARCH METHODOLOGY :

This study adopted a descriptive and comparative research design to examine employees' perceptions of cloud accounting adoption and to compare the differences between local and national FMCG organizations. A cross-sectional time horizon was employed, collecting data at a single point in time. The research followed a quantitative approach, using structured questionnaires to gather measurable data from respondents.

The study population consisted of employees from Fast-Moving Consumer Goods (FMCG) companies in Kathmandu Valley. A total of 40 respondents participated in the study. The demographic profile of the respondents revealed that the majority were male (65%), with females accounting for 35% of the sample. In terms of age, most employees belonged to the 20–29 years category (60%), followed by 30–39 years (30%) and 40–49 years (10%). Regarding educational qualifications, 50% of respondents held a master's degree, and 37.5% had a bachelor's degree, 5% had a professional accounting qualification, and the remaining 7.5% had other qualifications.

Examining job positions, 32.5% of respondents were accountants, 17.5% were senior accountants or supervisors, 20% were financial officers or managers, and 30% held other positions. The respondents' overall work experience varied, with 42.5% having 2–5 years, 30% having 6–10 years, 20% having less than 2 years, and 7.5% having more than 10 years of work experience. Considering experience in the current organization, 50% of respondents had 1–3 years, 25% had less than 1 year, 17.5% had 4–6 years, and 7.5% had more than 6 years of experience. Regarding organizational type, the majority of respondents were from national FMCG companies (80%), while only 20% represented local FMCG companies. Overall, this demographic distribution indicates that the sample was relatively young, well-

educated, and predominantly employed in national FMCG organizations, providing a solid basis for analyzing perceptions of cloud accounting adoption.

A convenience sampling method was used to select respondents due to accessibility and willingness to participate. Before collecting data, informed consent was obtained from all participants, and participation was entirely voluntary. Data analysis was conducted using SPSS version 20, employing descriptive statistics to summarize respondents’ perceptions and independent sample t-tests to compare differences between local and national FMCG organizations. The combination of descriptive and comparative analyses allowed the study to provide both a clear understanding of employee perceptions and evidence of organizational differences in cloud accounting adoption.

**6. RESULT & ANALYSIS :**

This section presents the detailed results in two section first is to assess the FMCG employees’ perceptions of cloud accounting adoption, second is to examine Differences between employees’ perceptions in national and local FMCG organizations.

**6.1 FMCG employees’ perceptions of cloud accounting adoption:**

**Table 1:** Cloud accounting is used regularly in our day-to-day work

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 19        | 47.5       |
| Agree (4)             | 15        | 37.5       |
| Neutral (3)           | 6         | 15.0       |
| Disagree (2)          | 0         | 0          |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The analysis of respondents’ views on the regular use of cloud accounting in day-to-day work revealed that a majority of employees perceive it positively. Specifically, 47.5% of respondents strongly agreed that cloud accounting is used regularly in their work, while 37.5% agreed with the statement. A smaller proportion of respondents, 15%, remained neutral, indicating neither agreement nor disagreement. Notably, no respondents disagreed or strongly disagreed with the statement. These results suggest that cloud accounting has become an integral part of daily operations for most employees, reflecting its acceptance and routine utilization within the participating FMCG organizations. Overall, the data indicates a high level of adoption and reliance on cloud accounting systems for regular organizational tasks.

**Table 2:** Cloud accounting systems are easy to use for employees

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 13        | 32.5       |
| Agree (4)             | 19        | 47.5       |
| Neutral (3)           | 7         | 17.5       |
| Disagree (2)          | 1         | 2.5        |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The analysis of respondents’ perceptions regarding the ease of use of cloud accounting systems indicates that most employees find the systems user-friendly and accessible. A total of 32.5% of respondents strongly agreed, and 47.5% agreed that cloud accounting systems are easy to use, together accounting for 80% of the sample. Meanwhile, 17.5% of respondents were neutral, neither agreeing nor disagreeing, and only a small fraction, 2.5%, disagreed. No respondents strongly disagreed with the statement. These findings suggest that the majority of FMCG employees perceive cloud accounting systems as intuitive and manageable in their daily work, although a minor proportion may still require additional guidance or support. Overall, the results reflect a generally positive attitude toward the usability of cloud accounting within the organizations studied.

**Table 3:** Management supports the use of cloud accounting systems

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 11        | 27.5       |
| Agree (4)             | 18        | 45.0       |
| Neutral (3)           | 9         | 22.5       |
| Disagree (2)          | 2         | 5.0        |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The respondents' views on management support for cloud accounting systems indicate a generally positive perception, though with some variation. A total of 27.5% of respondents strongly agreed, and 45% agreed that management supports the use of cloud accounting systems, representing 72.5% of the sample with favorable perceptions. Meanwhile, 22.5% of respondents were neutral, suggesting uncertainty or a moderate perception of management support, and a small proportion, 5%, disagreed. No respondents strongly disagreed with the statement. These findings suggest that while the majority of employees perceive management as supportive of cloud accounting adoption, a small number of employees either feel the support is lacking or are unsure of the level of managerial encouragement. Overall, the data indicates that management support is generally present, which likely facilitates the continued use and acceptance of cloud accounting systems within FMCG organizations.

**Table 4:** Our organization trusts the security of cloud accounting systems

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 7         | 17.5       |
| Agree (4)             | 24        | 60.0       |
| Neutral (3)           | 7         | 17.5       |
| Disagree (2)          | 2         | 5.0        |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The analysis of respondents' perceptions regarding the security of cloud accounting systems indicates a strong level of trust among employees. Specifically, 17.5% of respondents strongly agreed and 60% agreed that their organization trusts the security of cloud accounting systems, accounting for 77.5% of the sample with positive perceptions. Meanwhile, 17.5% of respondents were neutral, reflecting uncertainty or a moderate perception of system security, and 5% disagreed with the statement. No respondents strongly disagreed. These findings suggest that the majority of employees have confidence in the security measures of their cloud accounting systems, which likely supports consistent use and reduces concerns related to data protection. Overall, the data highlights that organizational trust in system security is generally high, contributing to the effective adoption of cloud accounting systems in FMCG organizations.

**Table 5:** Employees receive proper training to use cloud accounting effectively

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 7         | 17.5       |
| Agree (4)             | 20        | 50.0       |
| Neutral (3)           | 8         | 20.0       |
| Disagree (2)          | 2         | 5.0        |
| Strongly Disagree (1) | 3         | 7.5        |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The respondents' perceptions regarding the adequacy of training for cloud accounting indicate a generally positive but mixed response. Specifically, 17.5% of employees strongly agreed and 50% agreed that they receive proper training to use cloud accounting effectively, totaling 67.5% of respondents with favorable perceptions. Meanwhile, 20% of respondents were neutral, neither agreeing

nor disagreeing, while a small proportion disagreed (5%) or strongly disagreed (7.5%) with the statement. These findings suggest that although most employees perceive training as adequate, there remains a notable minority who feel that training is insufficient. This highlights the importance of continuing education and training initiatives to ensure that all employees are confident and capable in using cloud accounting systems effectively. Overall, the data indicates a moderate to high level of satisfaction with training, but also suggests room for improvement.

**Table 6:** Our organization plans to expand cloud accounting usage in the future

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 17        | 42.5       |
| Agree (4)             | 15        | 37.5       |
| Neutral (3)           | 7         | 17.5       |
| Disagree (2)          | 1         | 2.5        |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The analysis of respondents’ perceptions regarding the organization’s plans to expand cloud accounting usage in the future indicates a strong positive outlook. Specifically, 42.5% of respondents strongly agreed and 37.5% agreed with the statement, together representing 80% of employees with favorable perceptions. Meanwhile, 17.5% were neutral, indicating uncertainty about the organization’s future plans, and only 2.5% disagreed. No respondents strongly disagreed. These findings suggest that the majority of employees perceive their organization as committed to further adopting cloud accounting systems, which reflects a proactive approach to technology integration and strategic planning. Overall, the data indicates that FMCG organizations are likely to increase cloud accounting usage in the near future, supporting continued efficiency and modernization in financial management processes.

**Table 7:** Cloud accounting systems are well-integrated with other organizational software

| Response              | Frequency | Percent    |
|-----------------------|-----------|------------|
| Strongly Agree (5)    | 6         | 15.0       |
| Agree (4)             | 26        | 65.0       |
| Neutral (3)           | 7         | 17.5       |
| Disagree (2)          | 1         | 2.5        |
| Strongly Disagree (1) | 0         | 0          |
| <b>Total</b>          | <b>40</b> | <b>100</b> |

The respondents’ perceptions regarding the integration of cloud accounting systems with other organizational software indicate a high level of agreement. Specifically, 15% of respondents strongly agreed and 65% agreed that cloud accounting systems are well-integrated with other software, totaling 80% of employees with positive perceptions. Meanwhile, 17.5% were neutral, indicating uncertainty or moderate perception, and only 2.5% disagreed. No respondents strongly disagreed. These findings suggest that most employees perceive cloud accounting systems as effectively integrated with other organizational tools, which likely enhances workflow efficiency, reduces duplication of effort, and supports seamless financial management. Overall, the data indicates that system integration is a strength of the organizations’ cloud accounting adoption, contributing to its practical utility and employee satisfaction.

**6.2 Differences between employees' perceptions in national and local FMCG organizations:**

**Table 8:** Perception from national and local FMCG organizations' employees regarding Cloud Accounting adoption

| Group Statistics |                       |                 |           |                        |                     |                         |                     |
|------------------|-----------------------|-----------------|-----------|------------------------|---------------------|-------------------------|---------------------|
|                  | Type of Organization  |                 | Statistic | Bootstrap <sup>a</sup> |                     |                         |                     |
|                  |                       |                 |           | Bias                   | Std. Error          | 95% Confidence Interval |                     |
|                  |                       |                 |           |                        |                     | Lower                   | Upper               |
| Cloud Accounting | Local FMCG Company    | N               | 8         |                        |                     |                         |                     |
|                  |                       | Mean            | 3.9821    | .0005                  | .1725               | 3.6286                  | 4.3036              |
|                  |                       | Std. Deviation  | .49744    | -.05281 <sup>b</sup>   | .13865 <sup>b</sup> | .17908 <sup>b</sup>     | .69661 <sup>b</sup> |
|                  | National FMCG Company | Std. Error Mean | .17587    |                        |                     |                         |                     |
|                  |                       | N               | 32        |                        |                     |                         |                     |
|                  |                       | Mean            | 4.0134    | .0047                  | .1078               | 3.7980                  | 4.2212              |
|                  | Std. Deviation        | .61724          | -.01884   | .08308                 | .43183              | .75414                  |                     |
|                  | Std. Error Mean       | .10911          |           |                        |                     |                         |                     |

a. Unless otherwise noted, bootstrap results are based on 5000 bootstrap samples

b. Based on 4996 samples

| Independent Samples Test |                             |   |      |                              |        |      |         |                 |                 |                       |   |       |
|--------------------------|-----------------------------|---|------|------------------------------|--------|------|---------|-----------------|-----------------|-----------------------|---|-------|
|                          |                             | Levene's Test for Equality of Variances |      | t-test for Equality of Means |        |      |         |                 |                 |                       |   |       |
|                          |                             |   |      | F                            | Sig.   | t    | df      | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |       |
|                          |                             |   |      |                              |        |      |         |                 |                 |                       | Lower                                     | Upper |
| Cloud Accounting         | Equal variances assumed     | .723                                    | .401 | -.132                        | 38     | .895 | -.03125 | .23598          | -.50896         | .44646                |   |       |
|                          | Equal variances not assumed |   |      | -.151                        | 12.991 | .882 | -.03125 | .20697          | -.47841         | .41591                |   |       |

| Bootstrap for Independent Samples Test |                             |                 |                        |            |                         |        |  |
|--|-----------------------------|-----------------|------------------------|------------|-------------------------|--------|--|
|  |                             | Mean Difference | Bootstrap <sup>a</sup> |            |                         |        |  |
|  |                             |                 | Bias                   | Std. Error | 95% Confidence Interval |        |  |
|  |                             |                 |                        |            | Lower                   | Upper  |  |
| Cloud Accounting                       | Equal variances assumed     | -.03125         | -.00422                | .20367     | -.43557                 | .35018 |  |
|  | Equal variances not assumed | -.03125         | -.00422                | .20367     | -.43557                 | .35018 |  |

a. Unless otherwise noted, bootstrap results are based on 5000 bootstrap samples

The study examined whether there is a significant difference in employees' perceptions of cloud accounting adoption between local and national FMCG organizations. The group statistics indicate that employees from local FMCG companies (n = 8) had a mean perception score of 3.98, while those from national FMCG companies (n = 32) had a mean score of 4.01. This suggests that, on average, both groups have a similar and generally positive perception of cloud accounting adoption.

To test the statistical significance of this difference, an independent samples t-test was conducted. Levene's test for equality of variances showed a non-significant result (F = 0.723, p = 0.401), indicating that the assumption of equal variances was met. The t-test results revealed no significant difference between the two groups (t = -0.132, df = 38, p = 0.895). The mean difference between the groups was

very small (-0.031), and the 95% confidence interval of the difference ranged from -0.509 to 0.446. Bootstrap results, based on 5000 samples, confirmed the findings, showing a similar non-significant difference with a 95% confidence interval of -0.436 to 0.350.

These results indicate that employees' perceptions of cloud accounting adoption are consistent across local and national FMCG organizations. In other words, despite potential differences in organizational size, resources, or infrastructure, employees in both types of companies generally share positive attitudes toward cloud accounting systems, and there is no statistically meaningful difference between the groups. This finding suggests that factors such as system usability, management support, and trust in security are perceived similarly by employees regardless of the organization's scale or type.

## 7. DISCUSSION :

The present study examined FMCG employees' perceptions toward cloud accounting adoption and compared differences between local and national FMCG organizations. The findings indicate an overall positive perception of cloud accounting adoption, consistent with prior research showing that employees' perceived usefulness significantly influences adoption (Foka et al., (2025). [26]; Dlamini, (2025). [27]). In this study, a majority of respondents reported that cloud accounting is used regularly in day-to-day operations, which aligns with the findings of Farishi and Lauw, (2025). [28] that cloud accounting is frequently integrated into operational practices when employees perceive it as beneficial. According to the Technology Acceptance Model (TAM), perceived ease of use is a key determinant of adoption (Davis, 1989). [29]). In line with this, most employees in the study believe cloud accounting systems are easy to use; 80% of respondents agreed or strongly agreed with this statement. This supports previous research by Al-Okaily et al. (2023). [30], which highlighted that perceived ease of use positively influences adoption in accounting contexts.

Management support also emerged as a significant factor, with 72.5% of respondents perceiving managerial encouragement for cloud accounting use. This finding is consistent with Abied et al. (2022). [31], who emphasized that leadership support plays a critical role in the successful adoption of information systems. Similarly, 77.5% of respondents reported confidence in the security of cloud accounting systems, which aligns with Alkawsii et al. (2015). [32], findings that trust in security is crucial for adoption.

Regarding training, 67.5% of employees felt they receive proper guidance, while a notable minority indicated otherwise. This supports Alam and Mohammad Noor, (2009). [33], who noted that training significantly affects employee competence and confidence in technology use.

In terms of future adoption, most respondents agreed that their organization plans to expand cloud accounting usage, reflecting proactive technological adoption consistent with (Ma et al. (2021). [34]). Likewise, respondents reported that cloud accounting systems are well-integrated with other organizational software, which Mujalli et al. (2024) [5] found enhances workflow efficiency and user satisfaction.

When comparing perceptions between local and national FMCG organizations, no statistically significant difference was found ( $p = .895$ ). The mean perception scores were very similar: local FMCG companies ( $M = 3.98$ ) and national FMCG companies ( $M = 4.01$ ). This suggests that organizational scale does not strongly influence employees' perceptions of cloud accounting adoption, which contrasts with Scupola (2009) [35]; Rawashdeh et al. (2023) [36], who reported that larger organizations often have higher adoption due to resource availability. In this context, both local and national firms appear to provide sufficient support and infrastructure for cloud accounting adoption.

Overall, the study demonstrates that ease of use, management support, trust, training, and integration are key drivers of cloud accounting adoption among FMCG employees. Moreover, the lack of significant differences between organizational types suggests that positive employee perception can be achieved regardless of company size, emphasizing the importance of training, system usability, and managerial support.

## 8. CONCLUSION :

This study reveals that FMCG employees in Kathmandu Valley generally hold a positive perception of cloud accounting adoption, driven by ease of use, management support, trust in security, training, and system integration. While minor gaps exist in training adequacy, these do not significantly hinder adoption. Importantly, no significant differences were found between local and national organizations,

suggesting that organizational scale does not strongly influence employee perception. Critically, the findings highlight that successful adoption depends more on organizational practices and employee support than company size, emphasizing the need for continuous training, robust security, and management engagement to sustain and expand cloud accounting usage.

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