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Technology Acceptance and Change Management Factors Influencing Accounts Payable Process Efficiency and Supplier Relationship Quality in Selected Global Business Services Companies in Taguig City, Philippines

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Abstract

This study examined the influence of Technology Acceptance Factors and Change Management Factors on Accounts Payable (AP) Process Efficiency and Supplier Relationship Quality, with Communication and Compliance with Financial and Regulatory Policies as mediating variables among AP employees in selected Global Business Services (GBS) companies in Taguig City, Philippines. Anchored in the Technology Acceptance Model and Change Management Theory, the study employed a quantitative causal-predictive research design involving 100 AP employees selected through purposive sampling. Data were collected using a validated structured questionnaire and analyzed through descriptive statistics and Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings showed positive assessments of Perceived Usefulness, Perceived Ease of Use, Attitude Toward Technology, Leadership Support, Training and Development, AP Process Efficiency, Supplier Relationship Quality, Communication, and Compliance. Technology Acceptance Factors significantly influenced AP Process Efficiency ($\beta = 0.269$) and Supplier Relationship Quality ($\beta = 0.335$), while Change Management Factors significantly influenced AP Process Efficiency ($\beta = 0.318$) and Supplier Relationship Quality ($\beta = 0.303$). Communication and Compliance significantly mediated these relationships, demonstrating that effective AP performance depends on technology acceptance, organizational support, communication, and adherence to financial and regulatory policies. The study recommends strengthening technology training, leadership engagement, communication mechanisms, compliance awareness, continuous capability development, and technology-driven AP process improvements. The study aligns with SDG 8 – Decent Work and Economic Growth through employee capability, productivity, and operational efficiency, and SDG 9 – Industry, Innovation and Infrastructure through digitalization and process innovation. Its sustainability impact centers on strengthening technological, organizational, socio-economic, and institutional sustainability through efficient digital AP operations, employee development, financial governance, and sustainable supplier relationships.

Keywords: Accounts Payable Process Efficiency, Change Management Factors, Communication, Compliance, Global Business Services, Supplier Relationship Quality, Technology Acceptance Factors

1. Introduction

Digital transformation has reshaped Accounts Payable (AP) operations through enterprise resource planning systems, electronic invoicing, workflow automation, supplier portals, robotic process automation, and digital payment systems. These technologies can accelerate invoice processing, reduce manual work and errors, and strengthen financial control (Oracle, 2024; Medius, 2025; APQC, 2026). However, technological implementation alone does not guarantee improved performance because organizational outcomes also depend on employees' acceptance of technology and the organization's ability to manage change. This issue is particularly relevant to Global Business Services (GBS) organizations in the Philippines, where finance and accounting processes increasingly rely on digital technologies. The continued digital transformation of the Philippine IT-BPM and GBS sectors also creates a need for employee upskilling and stronger digital capabilities. Philippine evidence indicates that Perceived Usefulness and Perceived Ease-of-Use influence technology acceptance (Alunan, Borjal, De Armas, and Sugui, 2022). Thus, understanding both technological and organizational factors is important for improving AP operations. The Technology Acceptance Model (TAM) explains employees' adoption of technology through factors such as Perceived Usefulness, Perceived Ease of Use, and Attitude Toward Technology (Davis, 1989). Employees are more likely to adopt digital systems when they perceive these technologies as useful for improving productivity and work quality (Marikyan, 2023; Ibrahim et al., 2025). Similar findings have been reported among finance employees in the Philippines (Santos and Dela Cruz, 2022). Technology acceptance, however, may not be sufficient without organizational support. Change Management Theory emphasizes management involvement, employee development, and organizational readiness in implementing change (Kotter, 1996). Leadership Support and Training and Development can improve employees' technological capability, adaptability, and performance (Alqudah et al., 2023; Gupta, 2024; Sharma & Gupta, 2024; Hasan et al., 2025). Local evidence likewise indicates that training improves employees' readiness to learn and utilize technology (Cruz, 2022).

Communication and compliance with financial and regulatory policies may serve as important mechanisms through which technology acceptance and change management influence Accounts Payable (AP) outcomes. Effective communication can improve employees' understanding of AP technologies, procedures, and process changes, thereby reducing implementation difficulties and operational errors (Santos & Dela Cruz, 2022; Sharma & Gupta, 2024; Hasan et al., 2025). This is particularly important in organizations undergoing digital transformation, where employees' ability to adapt to new technologies and organizational processes may affect the successful implementation of digital systems. In the Philippine context, Binaluyo et al. (2024) highlighted both the challenges and opportunities associated with digital transformation in microfinance institutions, reinforcing the importance of organizational readiness and employee adaptation when adopting technology-driven financial processes. Similarly, Tuliao et al. (2024) demonstrated the role of digital technology in facilitating business-related education during changing learning environments, providing further support for the importance of technology accessibility and user adaptation. Compliance, meanwhile, promotes adherence to financial policies, procedures, internal controls, and regulatory requirements, particularly when employees receive appropriate organizational support and training (Alam et al., 2022; Alsaadi, 2024). Capacity-building initiatives may further strengthen employees' ability to use digital technologies responsibly and consistently with organizational standards. For example, De Guzman et al. (2025) emphasized digital capacity building and ethical technology use among academic stakeholders, illustrating the broader importance of structured training and institutional support in technology-enabled environments. Digital financial systems themselves may also strengthen adherence to established policies by standardizing procedures, improving transaction documentation, and facilitating monitoring and control activities (Kaplan, 2021; Cruz, 2022; Ibrahim et al., 2025). The principal outcomes examined in this study are Accounts Payable Process Efficiency and Supplier Relationship Quality. AP Process Efficiency is reflected in indicators such as invoice processing cycle time, cost per invoice, and error rates. Digital AP systems have been associated with faster processing, reduced administrative costs, and fewer transaction errors through automation and standardized workflows (Santiago & Santos, 2021; Cruz, 2022; Oracle, 2024; Medius, 2025; APQC, 2026). These improvements are consistent with the broader movement toward digital transformation in financial institutions and other organizational settings, where technology adoption can create opportunities for improving operational processes (Binaluyo et al., 2024).

Supplier Relationship Quality, on the other hand, encompasses trust, responsiveness, reliability, communication, and collaboration between organizations and their suppliers. Timely and accurate payments, transparent communication, and efficient resolution of invoice discrepancies can strengthen suppliers' confidence in the purchasing organization and contribute to more stable and collaborative business relationships (Makkonen, 2021). More broadly, studies emphasizing community engagement, organizational collaboration, and stakeholder participation suggest that effective communication and coordinated organizational practices can contribute to stronger relationships and improved outcomes (Santos et al., 2025; Santos & Santos, 2025). Thus, when technology acceptance and change management are supported by effective communication, appropriate capacity building, and compliance with financial and regulatory policies, organizations may be better positioned to achieve efficient AP operations while maintaining positive and reliable supplier relationships. Despite extensive literature on technology adoption, change management, AP automation, and supplier relationships, these variables have generally been examined separately. Existing studies commonly focus on executives, managers, IT specialists, or

general employees, while relatively few examine AP employees who directly use digital systems. Research specifically involving AP employees in Philippine GBS organizations also remains limited. Moreover, previous studies have largely examined individual relationships rather than integrating technological, organizational, operational, and relational factors into a single model. To address these gaps, this study examines AP employees in selected GBS companies in Taguig City, Philippines. Guided by the Technology Acceptance Model and Change Management Theory, it investigates the influence of Technology Acceptance Factors and Change Management Factors on Accounts Payable Process Efficiency and Supplier Relationship Quality, with Communication and Compliance with Financial and Regulatory Policies examined as mediating variables. This integrated approach recognizes that successful digital AP transformation depends not only on technology but also on employee acceptance, organizational support, communication, and compliance.

The study supports SDG 8 – Decent Work and Economic Growth by addressing employee capability, productivity, operational efficiency, and organizational performance. It also aligns with SDG 9 – Industry, Innovation and Infrastructure through its emphasis on digitalization, technological adoption, and process innovation within GBS organizations. From a multidisciplinary sustainability perspective, the study contributes to technological and organizational sustainability by identifying conditions that support effective and sustained use of digital AP systems. It also contributes to socio-economic sustainability through improved productivity and supplier relationships and to institutional and governance sustainability through effective communication and compliance with financial and regulatory policies. These insights may support more efficient, resilient, and sustainable technology-enabled financial operations.

Despite extensive research on AP digitalization, several gaps remain. Existing studies commonly examine Technology Acceptance Factors, Change Management Factors, AP Process Efficiency, and Supplier Relationship Quality separately rather than integrating them into a single model. Technology acceptance research generally focuses on employee perceptions, change management studies emphasize leadership and readiness, AP efficiency studies concentrate on automation, and supplier relationship research often examines broader relationships outside the AP department. A population gap is also evident because previous research has largely involved executives, AP managers, IT specialists, and general employees. Few studies focus specifically on employees who directly operate AP technologies, particularly those working in Philippine GBS organizations. Moreover, existing studies have predominantly applied descriptive statistics, correlation, and regression, with fewer investigations incorporating operational variables related to departmental efficiency. The literature also presents contrasting findings. Although technology acceptance is associated with improved performance, technology alone may be insufficient. Similarly, compliance may improve performance but excessive compliance may reduce efficiency, while communication is important but may not independently improve departmental outcomes. These gaps justify an integrated examination of Technology Acceptance Factors, Change Management Factors, Communication, Compliance with Financial and Regulatory Policies, AP Process Efficiency, and Supplier Relationship Quality among AP employees in selected GBS organizations in Taguig City, Philippines.

The study primarily aligns with SDG 8 – Decent Work and Economic Growth and SDG 9 – Industry, Innovation and Infrastructure. SDG 8 is supported through the study's emphasis on employee capability, productivity, workplace efficiency, and organizational performance. Understanding Technology Acceptance, Change Management, Communication, and Compliance may help organizations strengthen employee capabilities and improve AP efficiency, thereby supporting productivity and economic growth within the GBS industry. The study also supports SDG 9 through its focus on digitalization and operational innovation. Technologies such as ERP systems, electronic invoicing, workflow automation, supplier portals, optical character recognition, robotic process automation, and digital payment systems enable AP processes to become increasingly automated and efficient. Examining the employee and organizational factors necessary for their effective utilization contributes to understanding sustainable digital transformation in GBS operations.

The study contributes to technological sustainability by examining the factors that enable employees to effectively adopt and utilize digital AP systems. Technology alone may not generate efficiency improvements unless organizations also develop the human and organizational capabilities necessary to support its implementation. It also contributes to organizational and institutional sustainability by emphasizing Leadership Support, Training and Development, Communication, and Compliance with Financial and Regulatory Policies. These factors can strengthen employee adaptability, coordination, financial control, and adherence to organizational procedures. In addition, improved AP efficiency may reduce processing time, costs, and errors, while timely payments and effective communication can strengthen supplier relationships. From a socio-economic sustainability perspective, improved employee capability and AP productivity may support more efficient GBS operations and contribute to continued economic growth. The study therefore connects technological innovation with employee development, organizational management, financial governance, operational efficiency, and sustainable supplier relationships.

2. Material and methods

2.1 Research Design

A quantitative causal-predictive research design was employed to test hypotheses derived from the Technology Acceptance Model (TAM) and Change Management Theory. The design examined the effects of Technology Acceptance Factors and Change Management Factors on AP Process Efficiency and Supplier Relationship Quality

and assessed the mediating effects of Communication and Compliance with Financial and Regulatory Policies. PLS-SEM was selected because the model involved latent and endogenous variables and multiple direct and indirect relationships. According to Hair et al. (2022), PLS-SEM is appropriate for complex frameworks because it evaluates relationships among constructs, explains variance in dependent variables, and supports mediation analysis.

2.2 Locale of the Study

The study was conducted among selected GBS companies in Taguig City, Philippines, focusing on their technology-enabled AP departments. These organizations provided the setting for examining technological, organizational, and operational factors affecting AP processes and supplier relationships.

2.3 Respondents of the Study

The respondents consisted of 100 AP employees from selected GBS companies. As operational employees, they were directly involved in financial transactions, transaction-related issue resolution, and compliance with departmental procedures. Their direct involvement in AP operations enabled them to provide information on technological, organizational, and operational factors associated with AP Process Efficiency and Supplier Relationship Quality. Eligible respondents were employees directly involved in AP operations with at least six months of experience using AP technologies. Employees who were not directly involved in AP or did not meet the required experience were excluded. Participation was voluntary, and only respondents who provided consent and completed the questionnaire were included.

2.4 Sample and Sampling Procedure

The required sample size was determined using the inverse square root method proposed by Kock and Hadaya (2018), which estimates the minimum sample necessary to detect the weakest expected path coefficient in models involving multiple constructs. Based on PLS-SEM recommendations, path coefficients ranging from 0.20 to 0.30 were considered practically meaningful effects (Hair et al., 2022). The computation produced a minimum requirement of approximately 99 respondents, while the study obtained 100 usable responses, satisfying the minimum requirement for the proposed PLS-SEM analysis. Purposive sampling was employed to select respondents with relevant knowledge, experience, and involvement in AP technologies. This non-probability technique ensured that participants were familiar with AP processes, technologies, and practices and were therefore appropriate sources of information for addressing the research objectives.

2.5 Research Instrument

A structured survey questionnaire was used to measure Technology Acceptance Factors, Change Management Factors, Communication, Compliance, AP Process Efficiency, and Supplier Relationship Quality. It was developed from the Statement of the Problem, conceptual framework, research hypotheses, and related literature. The instrument gathered demographic information, including age, gender, educational attainment, job designation, length of service, and AP experience. It also measured Perceived Usefulness, Perceived Ease of Use, Attitude Toward Technology, Leadership Support, Training and Development, AP Process Efficiency through cycle time, cost per invoice, and error rates, Supplier Relationship Quality, Communication, and Compliance. The questionnaire used a five-point Likert scale, interpreted as 5–Strongly Agree, 4–Agree, 3–Neutral, 2–Disagree, and 1–Strong Disagree. Items were based on instruments used in previous studies and adapted to AP operations in GBS settings. Content validity was established through evaluation by AP experts with experience in source-to-pay systems, cost control, and AP projects. Their assessment ensured that the questionnaire adequately represented the study constructs. A pilot test was subsequently conducted among 20 AP employees from a GBS company not included in the main study to evaluate item clarity, comprehension, and consistency. Cronbach's alpha was used to determine internal consistency. The coefficients were .88 for Perceived Usefulness, .85 for Perceived Ease of Use, .83 for Attitude toward Technology, .89 for Training and Development, .87 for Leadership Support, .81 for Communication and Compliance, .84 for Cycle Time, .86 for Cost per Invoice, .82 for Error Rates, and .88 for Supplier Relationship Quality. All exceeded the minimum threshold of .70, while the overall Cronbach's alpha was .91, indicating acceptable instrument reliability.

2.6 Data Gathering Procedure

Prior to data collection, approval was obtained from the research adviser and university authorities. The questionnaire underwent content validation and pilot testing and was revised according to validators' feedback. The finalized questionnaire was converted into a Google Forms survey and distributed to qualified employees from the selected companies. Respondents were screened for eligibility before completing the questionnaire, and their responses were automatically recorded through the online platform. After data collection, responses were reviewed for completeness and eligibility. Incomplete responses and those from participants who failed to meet the inclusion criteria were excluded. Valid responses were subsequently organized and coded for statistical analysis.

2.7 Data Analysis Techniques

Jamovi Statistical Software was used to process the dataset using descriptive and inferential statistical techniques. Frequency and percentage were employed to summarize respondents' age, gender, educational attainment, job designation, length of service, and AP experience. Weighted mean and standard deviation were used to describe respondents' assessments of Technology Acceptance Factors, Change Management Factors, Communication, Compliance, AP Process Efficiency, and Supplier Relationship Quality. PLS-SEM was used to assess the relationships among the study variables because of the multiple constructs and structural relationships involved (Hair, 2022). The measurement model evaluated indicator reliability, internal consistency, convergent validity, discriminant validity, and multicollinearity. Following Hair et al. (2022), the criteria were outer loadings of ≥0.70, Alpha and Composite Reliability (CR) of ≥0.70, Average Variance Extracted (AVE) of ≥0.50, Heterotrait-Monotrait Ratio (HTMT) of <0.90, and Variance Inflation Factor (VIF) of <5.00. The structural model assessed direct and indirect effects, particularly whether Communication and Compliance mediated the relationships of Technology Acceptance Factors and Change Management Factors with AP Process Efficiency and Supplier Relationship Quality. Mediation was considered significant when the indirect-effect p-value was below 0.05 and its confidence interval did not include zero. The overall level of significance was set at $\alpha = 0.05$.

2.8 Ethical Considerations

The study followed established ethical standards. Participants provided informed consent after receiving information about the study's purpose, nature, and their rights, including the right to withdraw at any stage (Bloomfield & Fisher, 2021; Creswell & Guetterman, 2021). No personally identifying information was collected, individual responses were inaccessible to company management, and findings were reported only in summarized form. Data privacy procedures complied with the Data Privacy Act of 2012 (RA 10173) and the General Data Protection Regulation (GDPR) (Rutberg & Bouikidis, 2020; Aggarwal & Ranganathan, 2020). Data were stored in password-protected files and were to be securely deleted after completion of the study. Participant risks were minimized because the questionnaire concerned professional AP experiences and posed no identified physical, psychological, financial, or professional harm (Hayes, 2022). The researcher also reported no conflict of interest, supporting adherence to national and international ethical standards.

3. Results and Discussion

3.1 Respondent Profile

The 100 respondents were predominantly aged 26–30 years (31%), followed by 21–25 (25%) and 31–35 (22%). Most were female (48%), while 33% were male and 19% identified as LGBTQIA+. All respondents had college-level qualifications, with 76% holding bachelor's degrees and 24% master's degrees. They represented various AP positions and generally had substantial organizational and AP experience. The respondents' educational and professional backgrounds indicate familiarity with AP processes and workplace technologies. Higher education may facilitate technology adoption (Marikyan et al., 2023), while employee experience supports adaptation to organizational and technological change (Hasan et al., 2025).

3.2 Technology Acceptance Factors

Respondents positively assessed the three Technology Acceptance Factors. Perceived Usefulness obtained a composite mean of 4.11 (SD = 1.19), indicating that technology improves productivity and AP task performance. Perceived Ease of Use obtained 4.14 (SD = 1.20), showing that AP technologies were generally considered user-friendly. Attitude Toward Technology received the highest assessment at 4.22 (SD = 1.18), reflecting respondents' positive attitudes and intention to continue using AP systems. These findings support TAM, which proposes that perceived usefulness, ease of use, and positive attitudes encourage technology acceptance and continued use (Marikyan et al., 2023).

3.3 Change Management Factors

Leadership Support obtained a composite mean of 4.18 (SD = 1.17), while Training and Development obtained 4.19 (SD = 1.17). Respondents particularly recognized leadership support for implementing AP processes and the contribution of training to their confidence in using AP systems. The findings support Change Management Theory, which emphasizes leadership involvement and employee training in facilitating adaptation to organizational and technological changes (Hasan et al., 2025).

3.4 Accounts Payable Process Efficiency

AP processes were positively assessed across all efficiency dimensions. Cycle Time obtained a composite mean of 4.14 (SD = 1.10), Cost per Invoice 4.15 (SD = 1.14), and Error Rates 4.19 (SD = 1.03). Respondents generally agreed that AP technologies reduce approval delays and processing costs and support effective error correction. These findings indicate efficient technology-enabled AP operations and are consistent with APQC (2026), which identifies processing time, cost per invoice, and error rates as important indicators of AP efficiency.

3.5 Supplier Relationship Quality

Supplier Relationship Quality received a composite mean of 4.21 (SD = 1.03). Respondents particularly agreed that effective AP processes support long-term supplier relationships, consistent handling of inquiries, and timely and accurate payments. The findings indicate that efficient AP processes contribute to favorable supplier relationships, supporting Kähkönen and Lintukangas (2022), who emphasized the contribution of effective supplier relationship management to organizational performance.

3.6 Communication and Compliance

Communication obtained a composite mean of 4.13 (SD = 1.16), with respondents particularly recognizing its role in reducing rework and clarifying responsibilities. Compliance with Financial and Regulatory Policies obtained 4.18 (SD = 1.10), indicating effective adherence to regulatory requirements, financial policies, controls, and data-security requirements. These findings indicate that effective communication and compliance support reliable AP operations and supplier relationships, consistent with Al-Hiyari et al. (2024).

3.7 PLS-SEM Results

The measurement model demonstrated acceptable reliability and validity, with Cronbach's Alpha values of 0.706–0.821, Composite Reliability values of 0.799–0.876, AVE values of 0.512–0.594, outer loadings of 0.700–0.837, and HTMT values of 0.851–0.900. These results satisfied the measurement-model criteria identified by Hair et al. (2022). Technology Acceptance Factors significantly influenced AP Process Efficiency and Supplier Relationship Quality, with stronger effects on supplier relationships. Likewise, Leadership Support and Training and Development positively influenced both outcomes, with stronger effects on AP Process Efficiency. Communication and Compliance significantly mediated the relationships between Technology Acceptance Factors, Change Management Factors, AP Process Efficiency, and Supplier Relationship Quality. All tested indirect relationships were statistically significant and supported. Overall, the findings demonstrate that technology acceptance and effective change management improve AP process efficiency and supplier relationship quality, while communication and compliance serve as important mediating mechanisms. The results therefore support both the Technology Acceptance Model and Change Management Theory within the AP operations of Global Business Services companies.

3.8 Influence of Technology Acceptance Factors on AP Outcomes

Technology Acceptance Factors positively influenced AP Process Efficiency. Perceived Usefulness ($\beta = 0.269$, $f^2 = 0.273$), Perceived Ease of Use ($\beta = 0.253$, $f^2 = 0.265$), and Attitude Toward Using Technology ($\beta = 0.251$, $f^2 = 0.264$) showed moderate positive relationships with medium effects. Their effects on Supplier Relationship Quality were stronger, with Perceived Usefulness ($\beta = 0.324$, $f^2 = 0.352$), Perceived Ease of Use ($\beta = 0.335$, $f^2 = 0.350$), and Attitude Toward Using Technology ($\beta = 0.312$, $f^2 = 0.353$) showing strong positive relationships and large effects. The findings indicate that employees who perceive AP technologies as useful and easy to use and maintain positive attitudes toward them achieve better operational and supplier-related outcomes. The stronger effects on Supplier Relationship Quality suggest that effective technology use particularly supports communication, transaction accuracy, and responsiveness to suppliers. These findings are consistent with TAM.

3.9 Influence of Change Management Factors on AP Outcomes

Leadership Support ($\beta = 0.318$, $f^2 = 0.358$) and Training and Development ($\beta = 0.307$, $f^2 = 0.351$) had strong positive relationships and large effects on AP Process Efficiency. Both also positively influenced Supplier Relationship Quality, with Leadership Support ($\beta = 0.300$, $f^2 = 0.195$) and Training and Development ($\beta = 0.303$, $f^2 = 0.197$) showing medium effects. These findings demonstrate that leadership involvement and employee development are particularly important for improving AP efficiency while also supporting supplier relationships. The results are consistent with Change Management Theory, which emphasizes leadership support and employee training in successful organizational change.

3.10 Mediating Effect of Communication

Communication significantly mediated the relationships between all Technology Acceptance Factors and AP outcomes. For AP Process Efficiency, the indirect effects ranged from $\beta = 0.281$ to 0.319, while those for Supplier Relationship Quality ranged from $\beta = 0.284$ to 0.323. All p-values were below 0.05, supporting the proposed mediation relationships. The findings indicate that technology acceptance contributes to AP efficiency and supplier relationships partly through improved communication. Thus, the benefits of useful, easy-to-use technologies and favorable attitudes toward technology are enhanced when they facilitate communication within AP operations and with suppliers. Communication also significantly mediated the effects of Change Management Factors. Leadership Support and Training and Development indirectly influenced AP Process Efficiency at $\beta = 0.303$ and $\beta = 0.295$, respectively, and Supplier Relationship Quality at $\beta = 0.306$ and $\beta = 0.299$. All relationships were statistically significant. These results indicate that leadership support and training improve AP outcomes partly by strengthening communication between employees and organizational leadership. Improved communication consequently supports both AP efficiency and supplier relationships.

3.11 Mediating Effect of Compliance with Financial and Regulatory Policies

Compliance significantly mediated all relationships between Technology Acceptance Factors and the two AP outcomes. Indirect effects ranged from $\beta = 0.265$ to 0.295 for AP Process Efficiency and from $\beta = 0.273$ to 0.308 for Supplier Relationship Quality, with all p-values below 0.05. The findings show that technology acceptance improves AP outcomes partly through stronger adherence to financial and regulatory requirements. Useful and easy-to-use systems and positive attitudes toward technology facilitate compliance, which subsequently supports AP efficiency and supplier relationships. Compliance also significantly mediated Change Management Factors. Leadership Support and Training and Development indirectly influenced AP Process Efficiency at $\beta = 0.276$ and $\beta = 0.280$, respectively, and Supplier Relationship Quality at $\beta = 0.286$ and $\beta = 0.289$. All mediation relationships were supported. These findings demonstrate that leadership and training contribute to AP outcomes by strengthening employee compliance. Improved compliance supports process control, reduces operational risks, and contributes to better supplier relationship management.

3.12 Overall Structural Model Findings

The final PLS-SEM model confirmed significant effects of Technology Acceptance Factors on AP Process Efficiency ($\beta = 0.269$) and Supplier Relationship Quality ($\beta = 0.335$). Change Management Factors likewise significantly influenced AP Process Efficiency ($\beta = 0.318$) and Supplier Relationship Quality ($\beta = 0.303$). Communication and Compliance also significantly mediated these relationships, supporting the proposed hypotheses. Overall, the findings support the Technology Acceptance Model and Change Management Theory. Effective technology acceptance, leadership support, and employee development improve AP Process Efficiency and Supplier Relationship Quality, while Communication and Compliance with Financial and Regulatory Policies serve as important mechanisms through which these improvements occur.

4. Conclusion & Recommendations

The study concludes that Technology Acceptance Factors and Change Management Factors play significant roles in improving Accounts Payable Process Efficiency and Supplier Relationship Quality among selected Global Business Services companies in Taguig City, Philippines. Employees generally perceived AP technologies as useful, easy to use, and beneficial to their work, while favorable attitudes toward technology supported their continued utilization of digital AP systems. Leadership Support and Training and Development were likewise important in facilitating employee adaptation and strengthening the effectiveness of technology-enabled AP operations. The findings further established that Technology Acceptance Factors significantly influenced AP Process Efficiency and Supplier Relationship Quality, while Change Management Factors also produced significant positive effects on both outcomes. Importantly, Communication and Compliance with Financial and Regulatory Policies significantly mediated these relationships, indicating that the benefits of technology acceptance, leadership support, and employee development are strengthened when AP operations are supported by effective communication and consistent compliance practices. The results therefore demonstrate that efficient AP operations and strong supplier relationships depend on the combined influence of technology, employee acceptance, organizational support, communication, and compliance rather than technology implementation alone. Overall, the findings support the Technology Acceptance Model and Change Management Theory and demonstrate their relevance in explaining technology-enabled AP performance within the GBS environment.

Based on the findings, Global Business Services companies should maintain a balanced approach to technology, people, and AP processes by strengthening refresher training on existing AP technologies, compliance awareness and monitoring, structured communication mechanisms, leadership engagement, and continuous learning and capability-building programs. Organizations should continue technology-driven process improvements to enhance AP efficiency, reduce processing delays, control costs and errors, and support stronger supplier relationships. An integrated AP Excellence Framework incorporating technology, leadership, staff development, communication, compliance, supplier relationships, and relevant performance measures may further support sustained improvements in AP operations. Future research should examine additional AP performance indicators and organizational factors, use larger samples and longitudinal approaches, and compare AP performance across industries and regions to broaden understanding of technology-enabled AP operations.

The study was limited to 100 AP employees from selected Global Business Services companies in Taguig City, Philippines, who were directly involved in AP operations and had at least six months of experience using AP technologies. The investigation was confined to the specified Technology Acceptance Factors, Change Management Factors, Communication, Compliance with Financial and Regulatory Policies, AP Process Efficiency, and Supplier Relationship Quality within the selected GBS setting. Although the paper does not explicitly present a separate limitation section, its recommendations identify areas beyond the scope of the present investigation, including larger samples, longitudinal approaches, comparisons across industries and regions, and the examination of additional AP performance indicators and organizational factors. Accordingly, the findings should be understood within the specific respondents, organizational setting, and variables examined in the study.

5. Compliance with ethical standards

The author declares no conflict of interest. No external funding source was specified for this study; participation was voluntary, informed consent was obtained, and data were collected through a non-invasive survey among Accounts Payable employees of selected Global Business Services companies in Taguig City. The researchers acknowledge the participating employees and institutions for their involvement, and confidentiality was maintained by collecting no personally identifying information and reporting responses only in summarized form.

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