GenAI Acceptance in Professional Services: The Case of Management Consulting

Dennis Nesemeier
Technical University Munich, Germany

dennis.nesemeier@tum.de

Abstract: The increasing relevance of Generative Artificial Intelligence (GenAI) in professional services, particularly in management consulting, and its impact on client services and operations raises the question: *"What factors influence consultants' acceptance of GenAI?"* This study explores the intricate factors influencing the acceptance of GenAI, specifically focusing on management consulting. Using an adapted version of the Unified Theory of Acceptance and Use of Technology (UTAUT) as the theoretical framework, a mixed-methods approach was employed: Twenty semi-structured interviews and a quantitative survey of 140 consultants reveal insights into consultants' perceptions and interactions with GenAI. The findings indicate the relevance of performance and effort expectations, social influence, facilitating conditions, and concerns about GenAI's trustworthiness. Highlighting the complexity of human-technology dynamics, some consultants view GenAI as an opportunity to gain a competitive advantage in their career progression, while others report feeling ashamed when disclosing their use of it. This study broadens the scope of technology acceptance research, introduces specific adaptations and extensions of the theory to better fit the GenAI context, and provides practical managerial recommendations.

Keywords: GenAI, Technology acceptance, Professional services, Management consulting, UTAUT

1. Introduction

The professional service sector and management consulting have undergone a significant transformation with the integration of data-driven analytics in client solutions and operations (Yang et al, 2024). GenAI, often called the next *"digital megatrend,"* is projected to disrupt the consulting landscape significantly (Nissen, 2017, p. 102). A report by the McKinsey Global Institute (2023) suggests that GenAI could lead to an annual productivity gain of 6.1 to 7.9 trillion USD, with between 150 and 250 billion USD specifically within the professional services sector. Dell'Acqua et al (2023) note that using GenAI for specific tasks can significantly enhance the productivity and quality of a consultant's work, enabling them to accomplish 12% more tasks in 25% less time and with a 25% higher quality. Yet, adopting GenAI technologies is a complex endeavor that should not be underestimated: Many related projects have failed to meet their targeted outcomes, often due to complexities related to human-technology dynamics (Vial et al, 2023). Understanding and managing these dynamics is crucial for successful GenAI acceptance in management consulting, leading to the research question: "*What factors influence consultants' acceptance of GenAI?"*

Several scholars have proposed theoretical models to understand factors influencing technology acceptance (e.g., Compeau et al, 1999; Davis et al, 1992; Harrison et al, 1997). In this context, technology acceptance can be understood as a process where individuals' reactions to technology influence their intention to use it (i.e., behavioral intention), which is a predictor of actual use (Davis, 1989). This study uses the UTAUT by Venkatesh et al (2003) as the theoretical framework because it synthesizes key theoretical models while enhancing the explainability and predictability of technology acceptance. The model comprises four main constructs that directly or indirectly impact the behavioral intention to use technology: performance expectancy, effort expectancy, social influence, and facilitating conditions (see Table 1). It is common to extend the UTAUT to fit specific contexts better (see Attuquayefio and Addo, 2014, for an overview).

Table 1: Definitions of the UTAUT's Main Constructs

Main Construct	Definition
Performance Expectancy	*"The degree to which an individual believes that using the system will help him or her to attain gains in job performance."*
Effort Expectancy	*"The degree of ease associated with the use of the system."*
Social Influence	*"The degree to which an individual perceives that important others believe he or she should use the new system."*
Facilitating Conditions	*"The degree to which an individual believes that an organizational and technical infrastructure exists to support the use of the system."*
Note. Definitions taken from Venkatesh et al, 2003.	

2. Method

An exploratory sequential design was chosen for the study as it allows for extending insights from a small group in the initial phase to a broader population in the subsequent phase (Creswell & Clark, 2011). The overall study comprises two parts: (1) The initial qualitative study explored consultants' perceptions and interactions with GenAI through semi-structured interviews. The interview data was then used to tailor the UTAUT to the consulting industry by incorporating relevant aspects. (2) The quantitative study followed, testing and analyzing the previously identified factors for their interplay and relevance to consultants' behavioral intention.

2.1 Qualitative Study Design

The author's professional network was used to identify interviewees, with consultants from seven consultancies agreeing to participate (i.e., Accenture, BCG, EY-Parthenon, McKinsey, Oliver Wyman, Roland Berger, and Strategy&). Twenty interviews were conducted between October and November 2023. Subsequently, the dataset was analyzed following a deductive structured-content analysis. This process resulted in 607 codes distributed among five first-level, sixteen second-level, and four third-level codes (see Figure 1). Social influence was subdivided into two second-level codes (i.e., subjective norm and image) and four third-level codes based on their thematic distinction. Additionally, the analysis led to six control variables, three extending the UTAUT. A new first-level code, trustworthiness, was introduced and focused on confidence in GenAI's reliability, accountability, and ethical conduct. For further validation, the second-level codes of trustworthiness were aligned with the European Commission's Ethics Guidelines for Trustworthy AI (European Commission, 2019).

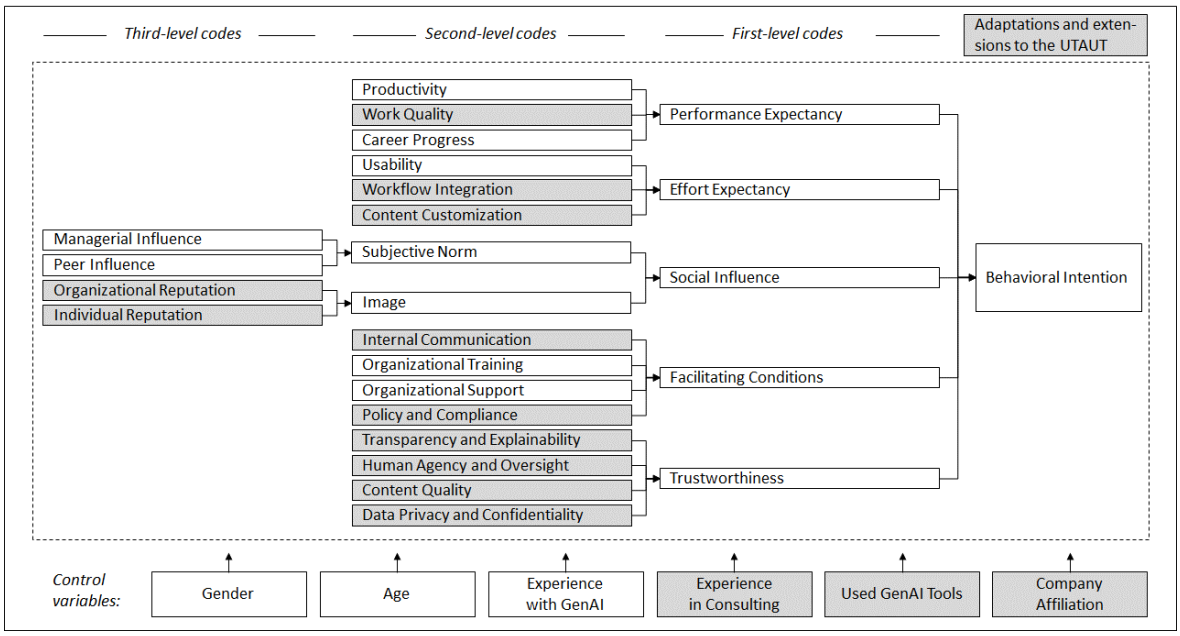

Figure 1: GenAI Acceptance Model

2.2 Quantitative Study Design

With the survey, the factors identified in the qualitative study were tested and analyzed for their interplay and relevance. The survey design follows Venkatesh et al (2003), with adaptations and extensions gleaned from the interviews. The survey was distributed to previous interview participants, requesting internal dissemination to a group that was as representative as possible (i.e., chain referral sampling). From December 2023 to January 2024, a total of N = 140 provided responses. The completion rate was 85%, leading to N = 121 complete responses and a response rate of 65% based on the mentioned contact numbers. The survey comprised 27 questions: six on control variables (see Table 2), 20 on the main constructs (see Tables 3-7), and one on the dependent variable (DV), consultants' behavioral intention (see Table 8). The control variables cover participants' demographics, which reflect the typical tenure track, with a larger base of younger consultants forming the majority while a smaller proportion of senior professionals and partners fall within the higher age range. However, the gender distribution in consulting tends to be more evenly distributed than in the sample.

Table 2: Descriptive Statistics of Control Variables

Gender	**Male**	**Female**	**Diverse**	**Prefer not to say**
	62%	34%	3%	1%
Age	< 20 years	20-30 years	31-40 years	> 40 years
	n/a	**64%**	25%	11%
Experience in Consulting	< 2 years	2-4 years	4-6 years	> 6 years
	37%	**43%**	11%	9%
Company Affiliation	Company A	Company B	Company C	Company D
	35%	13%	19%	11%
	Company E	Company F	Company G	
	9%	5%	9%	
Experience with GenAI	Limited	Basic	Intermediate	Advanced
	6%	**64%**	23%	7%
Used GenAI Tool	Not using GenAI tools	Primarily generic/ public tools (e.g., ChatGPT)	A mix of public and in-house tools	Mainly in-house tools
	6%	**48%**	37%	9%

Note. The most frequent response is highlighted in bold. *N* = 140.

Following Hair et al (2013), a Structural Equation Model (SEM) was chosen to explore multivariate relationships between the main constructs, control variables, and the DV. The survey data was analyzed using Stata 18.0 software. In preparation, the reliability coefficients of the main constructs were assessed to ensure consistency and fit with the research model, and an Exploratory Factor Analysis (EFA) was employed to identify underlying relationships between variables and confirm the model's coherence. As improved reliability coefficients and the EFA suggested, social influence was divided into subjective norm and image for further analysis. Relevant assumptions of the SEM, including linearity, outliers, multicollinearity, homoscedasticity, and normal distribution of the residuals, were also tested. Scatter plots indicated a linear relationship between independent variables and the DV. Cook's Distance (CD = 0.008) confirmed no significant distortions from outliers. Variance-Inflation-Factor (VIF) values under five addressed multicollinearity concerns. Residual-versus-Fitted (RvF) plots revealed heteroscedasticity, which was addressed by using robust standard errors in the model to ensure reliable results. The model was suitable for examining the interplay and relevance of identified factors regarding consultants' behavioral intentions, as tested by the assumptions.

3. Findings

The findings of the qualitative and quantitative studies are described below. First, consultants' general usage of GenAI is outlined. Then, findings are presented according to the model's main constructs: performance expectancy, effort expectancy, social influence (i.e., subjective norm and image), facilitating conditions, and trustworthiness. This is followed by insights on consultants' future expectations and behavioral intention as well as the SEM findings that present a further understanding of multivariate relationships between the main constructs, control variables, and the DV.

3.1 General Usage of GenAI

As indicated by interviews, consultants' usage of GenAI varied from sporadic to daily. Thereby, they use GenAI for various tasks, ranging from information retrieval and content creation to more sophisticated tasks, such as creative thinking, analytical support, and problem structuring. One consultant explained, *"I always see it as a Google alternative, and I think the most important thing here is to save time, get results directly, and save clicks on different pages. So, the bundling of information."* Another consultant mentioned that GenAI provides *"[…] a completely different direction of thoughts."* Furthermore, the survey showed that most consultants had basic (64%) or intermediate (23%) experience with GenAI while mostly using generic/public tools (48%) or a mix of public and in-house tools (37%).

3.2 Performance Expectancy

Described as a *"mini consultant"* or *"co-pilot,"* GenAI was seen positively by many, with 38% strongly agreeing that it is useful in their jobs and 40% strongly agreeing that it increases their productivity. Many consultants noted a positive effect on work quality (33%), though a significant number remained neutral (17%). Additionally, most consultants (41%) viewed GenAI's influence on career prospects as neutral. At the same time, several consultants agreed that it enhances their career prospects (i.e., 19% slightly agreed and 18% agreed). One consultant remarked, *"I believe it gives you an internal advantage to be good at these tools […] there is simply an internal competition. And this is also decided by AI."*

Table 3: Performance Expectancy

	1	2	3	4	5	6	7
I find GenAI useful in my job.	1%	1%	1%	3%	20%	36%	**38%**
Using GenAI increases my productivity.	1%	1%	1%	8%	19%	30%	**40%**
Using GenAI enhances the quality of my work.	1%	1%	5%	17%	**33%**	21%	22%
Using GenAI enhances my career prospects.	1%	4%	7%	**41%**	19%	18%	9%

Note. The most frequent response is highlighted in bold. *N* = 121. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.

3.3 Effort Expectancy

Most consultants found GenAI tools user-friendly, with 47% agreeing that they are easy to use. Moreover, 50% found learning to operate them easy. In interviews, many highlighted the importance of GenAI's integration into familiar applications. About 41% agreed that integrating GenAI tools into their existing workflows was easy, but customization of generated content to fit individual requirements was less easy (i.e., 31% slightly agreed and 16% slightly disagreed). Specifically, there were concerns that using generic GenAI content could lead to less precise results, noting that consultants' work *"[...] is often really client-specific, which is difficult for AI."*

Table 4: Effort Expectancy

	1	2	3	4	5	6	7
I find GenAI tools easy to use.	n/a	1%	3%	4%	20%	**47%**	25%
I find learning to operate GenAI tools easy.	n/a	2%	5%	4%	21%	**50%**	18%
I find it easy to integrate GenAI tools into my current workflow.	1%	4%	8%	10%	26%	**41%**	11%
I find it easy to customize generated content to meet my requirements.	1%	2%	16%	15%	28%	**31%**	7%

Note. The most frequent response is highlighted in bold. *N* = 121. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.

3.4 Social Influence

As mentioned in section 2.2, social influence was divided into subjective norm and image.

3.4.1 Subjective norm (SN)

Perspectives on managerial and peer influence varied. As indicated by interviews, some managers did not proactively embrace GenAI usage, while others encouraged it through knowledge-sharing sessions. Generally, consultants mentioned the desire for more proactive management endorsement. In the survey, most consultants (37%) were neutral about the positive influence of managers. At the same time, several consultants agreed that managers positively influence their usage of GenAI (i.e., 31% slightly agreed and 17% agreed). Regarding peer influence, 34% agreed it facilitated their usage, with the observation that *"[…] the biggest influencers are those who use it daily."*

3.4.2 Image (IM)

Concerns about GenAI's impact on professional and organizational image led some consultants to hesitate to disclose their use of the technology. In the survey, 31% were slightly worried about the organizational image and 23% about their professional image, as expressed by sentiments such as *"[…] but somehow, you still feel ashamed when you say you used it" or "[…] I should not use the tool live in front of clients […] I would also feel uncomfortable if the window was open.*"

Table 5: Social Influence

	1	2	3	4	5	6	7
SN: My managers positively influence my usage of GenAI.	n/a	2%	3%	**37%**	31%	17%	9%
SN: My peers positively influence my usage of GenAI.	n/a	2%	2%	19%	31%	**34%**	12%
IM: I fear disclosing the use of GenAI could harm my organization's image.	5%	10%	25%	19%	**31%**	8%	2%
IM: I fear disclosing the use of GenAI could harm my professional image.	5%	18%	**31%**	16%	23%	6%	2%
Note. The most frequent response is highlighted in bold. *N* = 121. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.							

3.5 Facilitating Conditions

Facilitating conditions for GenAI usage were moderately perceived. Most consultants slightly agreed (37%) or expressed a neutral stance (26%) regarding being well-informed about GenAI, reflecting a reserved view on the adequacy of knowledge dissemination. Additionally, many consultants expressed concerns about getting satisfactory training in GenAI usage from their organizations, with 35% disagreeing that they felt well-trained. Consultants stressed that *"[...] it is crucial to be trained on what is expected of [them] as a skill."* Moreover, slight confidence in the received support from organizations in using GenAI was indicated by 32% slightly agreeing and 27% being neutral about being well-supported. There was also reasonable confidence in complying with existing GenAI policies within their organization, with most consultants slightly agreeing (34%). However, this confidence was contrasted by reservations (i.e., 13% slightly disagreed and 10% disagreed). One consultant confirmed, *"[...] so we have received relatively clear guidance that GenAI cannot actually be used with client data under any circumstances, which we also adhere to by not uploading anything."*

Table 6: Facilitating Conditions

	1	2	3	4	5	6	7
I feel well-informed about GenAI by my organization.	1%	14%	10%	26%	**37%**	12%	n/a
I feel well-trained in using GenAI by my organization.	3%	**35%**	10%	28%	16%	7%	n/a
I feel well-supported in using GenAI by my organization.	2%	16%	14%	27%	**32%**	9%	n/a
I feel confident about complying with my organization's policies on GenAI.	2%	10%	13%	22%	**34%**	19%	n/a
Note. The most frequent response is highlighted in bold. *N* = 121. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.							

3.6 Trustworthiness

Concerns emerged regarding the transparency of content creation, with 24% slightly disagreeing and 23% disagreeing that they feel comfortable with the transparency of GenAI's content generation. Moreover, consultants felt slightly positive about the balance between human oversight and GenAI autonomy, with 26% slightly agreeing. One consultant stressed that *"[…] the human must be the ultimate controlling authority.*"

Confidence in the quality and accuracy of generated content was mixed, with most consultants slightly agreeing (31%) in trusting GenAI to generate content of good quality and accuracy, however, a notable number slightly disagreed (21%) and disagreed (10%). Finally, a concern regarding confidence in GenAI to safeguard data and maintain confidentiality was indicated, with more than half of the consultants (68%) either slightly disagreeing (27%), disagreeing (30%), or strongly disagreeing (11%).

Table 7: Trustworthiness

	1	2	3	4	5	6	7
I feel comfortable with the transparency of GenAI's content generation.	5%	23%	**24%**	18%	19%	7%	3%
I feel comfortable with the current balance between human oversight and AI autonomy.	2%	6%	12%	25%	**26%**	23%	7%
I trust GenAI to generate content of good quality and accuracy.	2%	10%	21%	23%	**31%**	11%	2%
I trust GenAI to safeguard data and maintain confidentiality.	11%	**30%**	27%	14%	7%	8%	3%

Note. The most frequent response is highlighted in bold. $N = 121$. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.

3.7 Future Expectations and Behavioral Intention

Consultants anticipated significant changes in workflows, expecting GenAI to automate repetitive tasks and allow more time for strategic activities. They foresaw a shift in job roles and a potential workforce reduction. While consultants acknowledged the potential to enhance their work, they emphasized the continuing importance of human talent and customization for client-specific needs. Generally, most consultants intend to use GenAI in the near future, with 34% agreeing and 12% strongly agreeing. One consultant claimed, *"[…] we will no longer be able to turn back this evolution."* Another consultant recalled a quote and stressed, *"[…] if one thinks that this artificial intelligence or OpenAI is just a search engine, then it is as if one had previously thought that a computer is just a calculating machine."*

Table 8: Behavioral Intention

	1	2	3	4	5	6	7
I intend to use GenAI in the near future.	1%	1%	2%	17%	32%	**34%**	12%

Note. The most frequent response is highlighted in bold, and n is displayed in brackets. $N = 121$. The Likert scale was accompanied by the classification: 1 = strongly disagree, 2 = disagree, 3 = slightly disagree, 4 = neither agree nor disagree, 5 = slightly agree, 6 = agree, 7 = strongly agree.

3.8 Structural Equation Model (SEM)

The SEM was used to assess the relative importance of each variable within the GenAI Acceptance Model. As mentioned in section 2.2., relevant model assumptions were tested, as suggested by Hair et al, to ensure the robustness and validity of the model. Given the presence of heteroscedasticity, a robust SEM approach was employed. The SEM confirmed significant positive associations between performance expectancy ($b = 0.25$, $p < 0.01$), effort expectancy ($b = 0.28$, $p < 0.01$), subjective norm ($b = 0.15$, $p < 0.05$), image ($b = -0.17$, $p < 0.05$), facilitating conditions ($b = 0.22$, $p < 0.01$), and trustworthiness ($b = 0.12$, $p < 0.05$) with the DV, consultants' behavioral intention to use GenAI. Moreover, a direct negative effect of age ($b = -0.42$, $p < .001$) and a positive effect of experience with GenAI ($b = 0.36$, $p < .001$) on the DV were observed. Other moderating effects of the control variables, such as those proposed by Venkatesh et al (2003), were not confirmed.

Table 9: Structural Equation Model (SEM)

	Coefficient	Robust Std. Err.	z	P > |z|
Main Constructs:				
Performance Expectancy	0.25***	0.08	3.23	0.001

	Coefficient	Robust Std. Err.	z	P > |z|
Effort Expectancy	0.28***	0.08	3.36	0.001
Subjective Norm	0.15*	0.07	1.98	0.047
Image	-0.17**	0.06	-2.84	0.005
Facilitating Conditions	0.22***	0.07	3.30	0.001
Trustworthiness	0.12*	0.06	2.10	0.036
Control Variables:				
Age	-0.42***	0.11	-3.79	0.000
Gender (Male)	-0.01	0.14	-0.04	0.971
Experience in Consulting	0.00	0.08	0.00	0.997
Experience with GenAI	0.36***	0.099	3.61	0.000
Used GenAI Tool	0.06	0.102	0.56	0.575

Note. Analysis using Stata 18.0. Robust SEM given the presence of heteroscedasticity. Significance level shown as *** = $p < .001$, ** = $p < .01$, and * = $p < .05$.

4. Discussion

The discussion section is divided into theoretical contribution, managerial implications as well as limitations and future fields of research.

4.1 Theoretical Contribution

This study extended the application of the UTAUT by applying it to GenAI within professional services, specifically looking at management consulting. The qualitative study allowed for the transfer of findings from practice to theory while adapting and extending the UTAUT. Aspects mentioned as relevant by interviewed consultants were aggregated through diligent coding into variables used in the quantitative study. These variables included customizing content to fit clients' needs, concerns raised regarding individual and organizational image, and the trustworthiness of GenAI. The latter included aspects such as the transparency of generated content, the balance between human oversight and AI autonomy, the quality of generated content as well as the safeguarding of data and maintaining confidentiality. The quantitative study then facilitated the testing and analysis of these identified factors with a specific focus on their interplay and relevance regarding consultants' behavioral intention to use GenAI. This exploratory sequential design allowed insight from a small group in the initial phase to extend to a broader population in the subsequent phase, thereby creating a comprehensive framework. A framework that other researchers can use in different contexts to further explore and validate findings.

4.2 Managerial Implications

In summarizing key findings, confidence in GenAI's potential to enhance job performance was indicated, alongside some uncertainty regarding its impact on work quality, role profiles, and career prospects. While GenAI tools were generally perceived as user-friendly, there is room for improvement in workflow integration and content customization. Peer influence was perceived as more persuasive than managerial influence, with concerns about GenAI's potential impact on organizational and professional image. There was a foundational level of facilitating conditions, with the desire for enhanced formal training. GenAI's trustworthiness was related to doubts about the transparency of GenAI's content generation process as well as its ability to safeguard data and maintain confidentiality.

These findings can be seamlessly integrated into practical managerial recommendations: Providing practical use cases and best practices for quality assurance and content customization, as well as closely incorporating GenAI into consultants' workflows, can help navigate performance and effort expectations more effectively. Clarifying GenAI's impact on role profiles and career prospects is also recommended to reduce uncertainty and potential reservations about GenAI's impact. Understanding and leveraging social influence is equally important and involves strengthening managerial and peer support, as well as addressing image concerns through open exchange. In this regard, managers should be trained to endorse GenAI, and teams should be encouraged to share their experiences and facilitate mutual learning. Improving facilitating conditions is another key aspect and can be achieved by expanding formal training and providing a dedicated support infrastructure (e.g., peer

support groups, forums, FAQs, or dedicated support teams). Lastly, addressing concerns regarding trustworthiness is essential and can be done through clear communication, comprehensive training, and robust IT governance approaches. However, some technological challenges, such as bias in training data, hallucination, and explainability of outcomes, may not be directly addressable. In such cases, it is crucial to acknowledge these limitations within the implemented measures.

4.3 Limitations and Future Fields of Research

Internal validity was supported by aligning model constructs with established theory and guidelines, and external validity by including a broad set of control variables. However, potential bias related to the sampling method is acknowledged. Therefore, validating findings through representative sampling could improve future research efforts. The findings of this study are based on the consulting industry and may not be generalizable to the entire professional service sector. This limitation suggests applying and validating the model within other sub-sectors, such as legal services, financial services, auditing, or accounting, to enhance external validity.

Moreover, GenAI technology's emergent nature suggests that its long-term impact, especially regarding job roles and skill development, requires further exploration. Specifically, the ease of using technology increases with greater experience, suggesting revisiting the relevance of effort expectations and facilitating conditions over time (Venkatesh et al, 2003).

The construct of trustworthiness was aligned with the European Commission's Ethics Guidelines for Trustworthy AI (2019), which led to the inclusion of certain aspects (i.e., the transparency of generated content, the balance between human oversight and AI autonomy, the quality of generated content as well as the safeguarding of data and maintaining confidentiality). However, due to the exploratory sequential design of the study, some aspects were not explicitly considered as they were not mentioned in the interviews – technical robustness or accountability, to name a few. Future research could explore these dimensions and their impact on technology acceptance further. Given the focus on the trustworthiness of GenAI, analyzing the influential factors of cognitive and emotional trust in the study's context could be further examined.

5. Conclusion

Based on the UTAUT, factors influencing GenAI's acceptance in the professional service sector, specifically in management consulting, were explored. The exploratory sequential design facilitated the identification and analysis of influential factors, contributing to an understanding of consultants' perceptions and interactions with GenAI.

Understanding the nuanced interplay between consultants' perceptions, facilitating conditions, and technology acceptance will enable consultancies to devise more effective strategies for integrating GenAI into their employees' daily routines. This research emphasizes the delicate balance between human-technology dynamics. In this context, not only do corporate actions and managers play a pivotal role in mediating this balance, but consultants do as well. Thus, the research demonstrates that all parties involved are facilitators in effectively adopting and using GenAI tools in consulting practices today.

Looking ahead, the integration of GenAI in management consulting holds immense promise for the industry's evolution. As technology advances and adapts, so will consultants' practices and strategies. This study acknowledges the ongoing development of GenAI applications in management consulting and aims to catalyze further research.

References

Attuquayefio, S., & Addo, H. (2014) "Review of Studies with UTAUT as Conceptual Framework", *European Scientific Journal*, Vol. 10, No. 8, pp. 249–258.

Compeau, D., Higgins, C. A. and Huff, S. (1999) "Social Cognitive Theory and Individual Reactions to Computing Technology: A Longitudinal Study", *MIS Quarterly*, Vol. 23, No. 2, pp. 145–158.

Creswell, J. W. and Clark, V. L. P. (2011) *Designing and Conducting Mixed Methods Research*. SAGE.

Davis, F. D., Bagozzi, R. P. and Warshaw, P. R. (1992) "Extrinsic and Intrinsic Motivation to Use Computers in the Workplace", *Journal of Applied Social Psychology*, Vol. 22, No. 14, pp. 1111–1132.

Davis, F. D. (1989) "Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology", *MIS Quarterly*, Vol. 13 No. 3, pp. 319–340.

Dell'Acqua, F., McFowland III, E., Mollick, E. R., Lifshitz-Assaf, H., Kellogg, K., Ra-jendran, S., Krayer, L., Candelon, F., & Lakhani, K. R. (2023) "Navigating the Jagged Technological Frontier: Field Experimental Evidence of the Effects of AI on Knowledge Worker Productivity and Quality", *Harvard Business School Technology & Operations Management Unit Working Paper*.

European Commission (2019) “Ethics Guidelines for Trustworthy AI”, [online], https://digital-strategy.ec.europa.eu/en/library/ethics-guidelines-trustworthy-ai.

Hair, J. F., Black, W. C., Babin, B. J. and Anderson, R. E. (2013) *Multivariate Data Analysis*, Pearson.

Harrison, D. A., Mykytyn, P. P. and Riemenschneider, C. K. (1997) “Executive Decisions About Adoption of Information Technology in Small Business: Theory and Empirical Tests”, *Information Systems Research*, Vol. 8, No. 2, pp. 171–195.

Nissen, V. (2017) *Digital Transformation of the Consulting Industry: Extending the Traditional Delivery Model*, Springer.

McKinsey Global Institute (2023) “The Economic Potential of Generative AI: The Next Productivity Frontier”, [online], https://www.mckinsey.com/capabilities/mckinsey-digital/our-insights/the-economic-potential-of-generative-ai-the-next-productivity-frontier.

Venkatesh, V., Morris, M. G., Davis, G. B. and Davis, F. D. (2003) “User Acceptance of Information Technology: Toward a Unified View”, *MIS Quarterly*, Vol. 27, No. 3, pp. 425–478.

Vial, G., Cameron, A. F., Giannelia, T., & Jiang, J. (2023) “Managing Artificial Intelligence Projects: Key Insights from an AI Consulting Firm”, *Information Systems Journal*, Vol. 33, No. 3, pp. 669–691.

Yang, J., Blount, Y., & Amrollahi, A. (2024) “Artificial Intelligence Adoption in a Professional Service Industry: A Multiple Case Study”, *Technological Forecasting and Social Change*, Vol. 201.