

DIGITAL TECHNOLOGY IN MODERN ACCOUNTING PRACTICE

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Abstract

Digital transformation has become the most significant phenomenon of recent decades, reshaping the business landscape and professional practices across various sectors, including accounting. This article aims to present a literature review on digital technology in modern accounting practice, focusing on two main areas: digital transformation in accounting systems and processes, and digitalisation in auditing and decision-making. The research method employed is a literature review. The findings indicate that the application of digital technologies such as cloud computing, Enterprise Resource Planning (ERP), Robotic Process Automation (RPA), artificial intelligence (AI), big data analytics, and blockchain consistently enhances efficiency, accuracy, and the quality of financial information. These technologies enable the automation of accounting processes, real-time data analysis, full-population testing in audits, and improved transparency and reliability of financial reports. However, digital transformation also presents significant challenges, including the need for increasingly higher digital competencies, data security and privacy risks, a technology adoption gap between large corporations and SMEs, and regulatory uncertainty regarding emerging technologies. Sustained investment in education, training and the development of technological infrastructure is key to ensuring that accounting professionals can adapt to the demands of the digital age. Overall, digitalisation in modern accounting practice offers significant opportunities for the accounting profession to enhance its relevance, value and impact in supporting business growth and sustainable economic development in the digital age.

Keywords: digital transformation, modern accounting, accounting information systems, digital audit, decision-making, accounting technology, big data analytics, artificial intelligence

Introduction

Digital transformation has become one of the most significant phenomena of recent decades, reshaping the business landscape and professional practices across various sectors, including accounting. In the context of globalisation and the Fourth Industrial Revolution, digital technology is no longer an option but a fundamental necessity for organisations to maintain their relevance and competitiveness (De Santis & D'Onza, 2021). Accounting, as a discipline that serves to provide accurate and relevant financial information, is at the forefront of adopting technological innovations to improve the efficiency, accuracy and speed of financial reporting.

Developments in information technology have brought about fundamental changes in modern accounting practice, moving from manual transaction recording to integrated computerised systems. According to Maynard, (2017), the adoption of computer-based accounting information systems has enabled companies to process far

greater volumes of data with a lower error rate. This is in line with the findings of Gepp et al., (2018), who state that digitalisation has transformed the role of accountants from mere transaction recorders to strategic analysts who provide data-driven insights to management.

One of the key drivers of digital transformation in accounting is the increasing demand from stakeholders for transparency and accountability in financial information. In an era where information is available in real time, investors, regulators and other stakeholders expect financial reports to be accessible anytime and anywhere (Renta et al., 2025a). Cloud computing technology, for example, has enabled the centralised and secure storage of and access to financial data, thereby facilitating better collaboration between accountants, auditors and organisational management. Furthermore, advances in the fields of artificial intelligence (AI) and machine learning have opened up new opportunities for the automation of accounting processes. According to Wiriani et al., (2025), AI algorithms can be used to analyse transaction patterns, detect anomalies, and even make financial predictions with a high degree of accuracy. This not only reduces the administrative workload of accountants but also improves the quality of the information generated for strategic decision-making.

Robotic Process Automation (RPA) technology has also been widely adopted in accounting practice to automate routine and repetitive tasks. According to research conducted by (Appelbaum et al., 2017), the implementation of RPA in processes such as bank reconciliation, journal entries and the preparation of financial statements can reduce processing time by up to 70 per cent and significantly lower the rate of human error. This efficiency allows accountants to focus on more value-added analysis and provide strategic recommendations to management.

However, digital transformation in accounting presents not only opportunities but also significant challenges. One of the main challenges is the growing need for digital skills amongst accounting professionals. According to Nisaa et al., (2024), many accountants feel ill-prepared to cope with rapid technological change, particularly in terms of mastering data analytics tools and complex information systems. This necessitates ongoing investment in education and training to ensure that accountants can adapt to the demands of the digital age.

Data security and privacy are also critical issues in the context of the digitalisation of accounting. The more organisations rely on digital systems to store and process financial information, the greater the risk of data breaches and cyber-attacks (Sun et al., 2024). To address these challenges, organisations need to implement robust internal controls and comply with applicable data protection regulations, such as the General Data Protection Regulation (GDPR) in the European Union or equivalent regulations in their respective countries. Furthermore, digitalisation has fundamentally transformed the landscape of auditing and assurance practices. Big data analytics technology enables auditors to analyse the entire population of transactions, rather than just a sample, thereby enhancing the quality and scope of audits (De Santis & D'Onza, 2021). Continuous

auditing and continuous monitoring are becoming increasingly feasible with the availability of integrated, real-time systems, enabling the early detection of irregularities or fraud in financial statements.

Developments in blockchain technology are also predicted to have a significant transformative impact on future accounting and auditing practices. According to Sun et al., (2024), blockchain can provide a decentralised, transparent and immutable transaction recording system, which has the potential to reduce the need for manual verification and improve the reliability of financial information. Although still in the development stage, this technology offers the opportunity for a revolution in the way transactions are recorded and verified.

In the Indonesian context, digital transformation in accounting practice has also begun to show positive trends. Based on the results of a survey conducted by IAPI (2021), an increasing number of accounting firms and companies in Indonesia are beginning to adopt cloud-based accounting systems and data analytics tools. However, the level of adoption still varies, with large and multinational companies generally more advanced than small and medium-sized enterprises (SMEs).

Research on digitalisation in modern accounting practice remains relatively limited, particularly in the context of developing countries such as Indonesia. Much of the existing literature focuses on the perspective of developed nations, resulting in a gap in understanding regarding how this digital transformation is implemented within different socio-economic and cultural contexts (Rumahorbo & Dewayanto, 2023). Therefore, a comprehensive literature review is required to map current developments, identify emerging patterns, and highlight areas requiring further research.

Research Methodology

This study employs a literature review approach to explore and synthesise empirical and conceptual findings relating to digitalisation in modern accounting practice. Secondary data sources were collected from various databases using keywords relevant to the research context: . Following a selection process based on the relevance of titles, abstracts and full texts, the data were analysed using thematic content analysis to identify emerging patterns, trends and key themes, which were then synthesised narratively to build a comprehensive understanding of digital transformation in modern accounting practice (Elijah & Aslan, 2025).

Results and Discussion

Digital Transformation in Accounting Systems and Processes

Digital transformation has fundamentally altered the way accounting systems and processes are operated within modern organisations. According to Kale & Viswanathan, (2025) , this transformation is not merely about the use of new technology, but rather involves a paradigm shift in how financial information is collected, processed and presented to stakeholders. In this context, accounting information systems (AIS), which

were previously manual and fragmented, have now evolved into integrated systems that utilise various digital technologies to improve the efficiency and effectiveness of the overall accounting process.

One of the most significant changes in the digital transformation of accounting systems is the shift from desktop-based systems to cloud-based systems. According to Muazah et al., (2024), cloud-based accounting software has facilitated greater mobility and team collaboration, enabling financial data to be accessed from anywhere and at any time. This provides unprecedented flexibility for accounting teams to work remotely and collaborate in real time, which is becoming increasingly crucial in a dynamic and geographically distributed business environment.

Advances in Enterprise Resource Planning (ERP) technology have also played a central role in the transformation of modern accounting systems. Maulana et al., (2025) explain that ERP systems integrate various business functions, including accounting, finance, human resources and operations, into a single centralised platform. This integration enables a seamless flow of data between departments, reduces data duplication and ensures the consistency of financial information across the organisation. Consequently, accounting processes become more efficient and financial reports can be prepared more quickly and accurately.

The automation of accounting processes through Robotic Process Automation (RPA) technology has become one of the most transformative innovations in digital accounting systems. According to research conducted by Appelbaum et al., (2017) , the implementation of RPA in processes such as journal entries, bank reconciliations, and the preparation of financial statements can reduce processing time by up to 70 per cent and significantly lower the rate of human error. This automation not only improves operational efficiency but also enables accountants to allocate their time and energy to tasks that add greater value, such as strategic analysis and decision-making.

Artificial Intelligence (AI) and Machine Learning have opened up new opportunities in the automation and analytics of accounting processes. Wiriani et al., (2025) state that AI algorithms can be used to analyse transaction patterns, detect anomalies, and even make financial predictions with a high degree of accuracy. In practice, AI systems can automatically perform routine tasks such as recording transactions, classifying expenses and preparing reports, allowing accounting professionals to focus on strategic analysis and decision-making (Syahronny & Dewayanto, 2024).

Big data analytics has also become an integral component of modern accounting systems. Rumahorbo & Dewayanto, (2023) explain that data analytics technology enables organisations to process and analyse vast volumes of financial data to identify trends, patterns and insights that were previously unseen. This provides a significant competitive advantage, as management can make more informed and timely data-driven decisions, which ultimately improves the organisation's overall performance.

Blockchain technology is also beginning to be adopted in accounting systems to improve transparency, security and efficiency in recording financial transactions. Zeff,

(2013) emphasises that the decentralised nature of blockchain systems reduces the risk of fraud and human error, whilst enabling all stakeholders to access financial data in real time. Although still in the early stages of development and adoption, this technology offers revolutionary potential to transform the way transactions are recorded, verified and reported in future accounting systems.

The integration of digital technology into accounting systems has also improved the quality of the financial information produced. Sun et al., (2024) found that the consistent application of digital technology is capable of improving the accuracy of record-keeping, speeding up the financial reporting process, enhancing transaction transparency, and increasing the reliability of financial information. This is in line with the qualitative principles of financial information, such as relevance, reliability, timeliness and comparability, which form the basis for effective economic decision-making.

However, digital transformation in accounting systems presents not only opportunities but also significant challenges. One of the main challenges is the growing need for digital skills amongst accounting professionals. Nisaa et al., (2024) state that many accountants feel ill-prepared to cope with rapid technological change, particularly in terms of mastering data analytics tools and complex information systems. This necessitates ongoing investment in education and training to ensure that accountants can adapt to the demands of the digital age.

Data security and privacy are also critical issues in the context of the digitalisation of accounting systems. Barus et al., (2024) point out that the increasing volume of financial data stored digitally heightens the risk of data breaches and cyber-attacks. Consequently, companies need to invest in robust security systems and develop stringent security policies to protect sensitive information from increasingly sophisticated external and internal threats. Another challenge is the gap in the level of digital technology adoption between large companies and small and medium-sized enterprises (SMEs). Sun et al., (2024) note that large and multinational companies are generally more advanced in adopting digital accounting systems compared to SMEs, which often face cost constraints, limited human resources, and a lack of understanding regarding the long-term benefits of digital technology. This creates an imbalance in competitive capacity and operational efficiency between different types of organisations within the business ecosystem.

In addressing this transformation, companies need to adopt a holistic approach that involves not only the implementation of technology but also changes in organisational culture and management strategy. Barus et al., (2024) emphasise that companies capable of navigating these changes and overcoming these challenges will gain a competitive advantage in realising the full potential of accounting transformation in the digital age. This approach requires commitment from top management, investment in technology infrastructure, and the continuous development of human resource capabilities.

The implications of digital transformation in accounting systems also extend to regulatory aspects and accounting standards. Salijeni et al., (2018) state that regulators

and accounting standards-setting bodies need to adapt their regulatory frameworks to accommodate developments in digital technology, such as blockchain and AI, which could fundamentally change the way transactions are recorded and reported. Without appropriate regulatory adjustments, there is a risk that innovative digital accounting practices may not align with applicable compliance and reporting requirements.

Ultimately, the digital transformation of accounting systems and processes has fundamentally altered the landscape of the accounting profession. Maynard, (2017) concludes that accountants of the future will not only be required to possess technical competence in accounting and finance, but will also need to master digital skills, data analytics and a deep understanding of technology. This transformation, whilst challenging, offers significant opportunities for the accounting profession to enhance its relevance, value and impact in supporting business growth and economic development in an ever-evolving digital age.

Digitalisation in Auditing and Decision-Making

Digital transformation has brought about fundamental changes in modern audit practice, altering the way auditors plan, carry out and report on their findings. According to 'Renta et al., (2025a)', this transformation is driven by rapid advances in information technology and the explosion in the volume of digital data available for analysis. Auditors who previously relied on manual sampling can now utilise technology to analyse the entire data population, which significantly enhances the scope, depth and quality of the audits conducted.

One of the most transformative innovations in digital auditing is the application of Big Data Analytics (BDA), which enables auditors to analyse vast and diverse volumes of data. Amelia et al., (2024) explain that the integration of data analytics enables auditors to shift from mere sample testing towards full population testing, which facilitates the extraction and examination of massive data sets to uncover hidden patterns and detect anomalies with a far higher degree of precision. This approach not only enhances the effectiveness of audits but also reduces the risk that fraud or material errors go undetected due to the limitations of sampling.

The concept of Continuous Auditing has also fundamentally revolutionised the timeline of the audit process. Gepp et al., (2018) define continuous auditing as a comprehensive electronic audit process that enables auditors to provide real-time assurance by continuously monitoring transaction data and internal controls. Unlike traditional audits, which are historical and periodic in nature, this approach is preventative and capable of detecting risks at an earlier stage, thereby enabling management to take corrective action before issues become more serious.

In Indonesia, digital transformation in auditing has been adopted by various institutions, including the Indonesian Audit Board (BPK). Muazah et al., (2024) report that the BPK has pioneered this transformation by implementing the e-Audit portal, the Financial Statement Audit Application System (SiAP-LK), and the Follow-up Monitoring

Information System (SIPTL) to consolidate entity data and automate preliminary analysis. This implementation not only improves the efficiency of the audit process but also strengthens transparency and accountability in the management of public finances. To maximise the potential of digital audit technology, auditors apply a data analytics taxonomy comprising four levels: descriptive, diagnostic, predictive and prescriptive analytics. Yufrizal & Maretha, (2025) explain that descriptive analytics summarises past events, whilst diagnostic analytics drills down into the data to identify the root causes of anomalies. Furthermore, predictive analytics utilises statistical models and machine learning to forecast future risks, and prescriptive analytics provides recommendations on the most optimal audit procedures to address those risks.

Artificial intelligence (AI) has also become an integral component of modern audit practice. Salijeni et al., (2018) found that AI can be used to automate various audit tasks, such as document analysis, fraud pattern detection, and risk assessment. In practice, AI algorithms can process far greater volumes of data than humans can analyse, identify patterns that traditional auditors might overlook, and provide deeper insights into the financial condition of the audited organisation.

Blockchain technology also offers revolutionary potential for enhancing the transparency and reliability of the audit process. Gepp et al., (2018) emphasise that blockchain provides transparency and security through the recording of transactions in an immutable digital ledger, enabling auditors to verify transactions with a higher degree of certainty. Although still in the early stages of adoption, this technology is predicted to fundamentally transform the way transactions are recorded, verified and audited in the future.

Digitalisation has also improved the quality of decision-making based on financial information. Ladda, (2014) , states that digital technology enables financial information to be presented in more interactive and easily understandable formats, such as financial dashboards and dynamic data visualisations. This helps management to gain a more comprehensive understanding of the organisation's financial position and to make more informed and timely decisions, which ultimately improves the organisation's overall performance. However, digital transformation in auditing presents not only opportunities but also significant challenges. One of the main challenges is data security risk, particularly due to the use of cloud computing, which is vulnerable to cyber threats. Rumahorbo & Dewayanto, (2023) point out that data breaches or malware attacks can undermine public confidence in the audit process and potentially jeopardise the integrity of the audited financial information. Therefore, audit firms need to invest in robust security systems and develop strict security policies.

Another challenge is the digital skills gap amongst auditors, who generally lack proficiency in advanced technologies. Renta et al., (2025) note that many traditional auditors do not yet possess the ability to use advanced digital tools such as data analytics, machine learning and programming; consequently, firms need to invest resources in

training and skills development. This requires ongoing investment in education and training to ensure that auditors can adapt to the demands of the digital age.

Regulatory aspects are also a key issue in the context of audit digitalisation. Renta et al., (2025b) state that regulatory uncertainty regarding digital audits is a problem, as technological developments often outpace the adaptation of legal frameworks. Audit standard-setting bodies and regulators need to adapt their regulatory frameworks to accommodate developments in digital technology, such as blockchain and AI, which could fundamentally transform the way audits are conducted and reported.

Although offering tremendous potential, the implementation of data-driven audits faces a number of real obstacles, particularly in developing countries. Yufriзал & Maretha, (2025) identify these barriers as including high initial investment costs for technological infrastructure, data security and privacy issues, and a digital skills gap amongst auditors. Consequently, close collaboration is required between audit firms, regulators and educational institutions to update professional standards and enhance auditors' technological competencies.

In facing this transformation, audit firms need to adopt a holistic approach that involves not only the implementation of technology, but also changes in organisational culture and management strategy. Appelbaum et al., (2017) emphasise that audit firms capable of navigating these changes and overcoming these challenges will have a competitive advantage in realising the full potential of audit transformation in the digital age. This approach requires commitment from top management, investment in technological infrastructure, and the continuous development of human resource capabilities.

Ultimately, digitalisation in auditing and decision-making has fundamentally transformed the landscape of the audit profession. Amelia et al., (2024) conclude that future auditors are not only required to possess technical competence in auditing and accounting, but must also master digital skills, data analytics, and a deep understanding of technology. This transformation, whilst challenging, offers significant opportunities for the audit profession to enhance its relevance, value and impact in supporting good governance and sustainable economic development in the digital age.

Conclusion

Digital transformation has fundamentally changed the landscape of modern accounting practice, both in accounting systems and processes and in auditing and decision-making. The adoption of technologies such as cloud computing, Enterprise Resource Planning (ERP), Robotic Process Automation (RPA), artificial intelligence (AI) and big data analytics has improved efficiency, accuracy and speed in recording transactions, preparing financial statements and analysing financial data. These changes not only impact operational efficiency but also directly influence the quality of the financial information produced, making it more relevant, reliable and timely for economic decision-making.

However, digital transformation in accounting also presents a number of challenges that need to be addressed, including the need for increasingly higher digital competencies amongst accounting professionals and auditors, data security and privacy risks, the technology adoption gap between large companies and SMEs, and regulatory uncertainty regarding the use of emerging technologies such as blockchain and AI. Sustained investment in education, training and the development of technological infrastructure is key to ensuring that accounting professionals can adapt to the demands of the digital age and harness the full potential of this transformation.

Overall, digitalisation in modern accounting practice offers significant opportunities for the accounting profession to enhance its relevance, value and impact in supporting business growth and sustainable economic development. Future accountants and auditors are not only required to possess technical competence in accounting and finance, but also need to master digital skills, data analytics and a deep understanding of technology. By navigating these changes and overcoming the challenges at hand, accounting organisations and professionals can harness digital transformation to achieve competitive advantage and make a more meaningful contribution to the global business ecosystem in the digital age.

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