

Digitalization Of Accounting: Accountant Profession in Facing Challenges of Era 5.0

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Abstract

This study aims to determine how the accounting profession responds to the issue of digitalization. This study uses a qualitative research method with a case study design. Data collection was conducted through interviews at one of the Public Accounting Firms in Malang. The findings in this study are concerned about client data leaks that affect trust in digital systems, especially in the use of Audit Tools and Linked Archive System (ATLAS) in their work, significant benefits in the efficiency and accuracy of accounting work through the use of technology, and threats to the accounting profession due to automation and the increasing risk of cybercrime. The results of this study itself offer strategic insights into dealing with changes in the landscape of the accounting profession, including strengthening data security, adapting skills, and developing policies that support digital transformation.

Keywords: *Digital Transformation, Accounting Information Systems, Accountant Profession, Audit Tool and Linked Archive System (ATLAS), c.*

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INTRODUCTION

Theoretically, the Accounting Information System (SIA) itself for is an organization of forms, records, and reports that coordinate to share the necessary financial data with management in management (Huy & Phuc, 2024). Saputra & Efferin (2024) said that SIA is a framework that coordinates wealth to transfer input, namely economic facts, into results, namely financial information. Wijayanti et al. (2024) say that, SIA is a collection of wealth, both users and tools, that can be organized to update data into information. Based on these definitions, it can be concluded that SIA is a framework that regulates resources ranging from people, materials, reports, and others that can be organized to make data helpful information for management in managing entities (Yuhertiana et al., 2020).

The Accounting Information System is essential for the management of an entity. In the era of Society 5.0, there has been digitalization in various aspects, including the accounting system (Islamudin et al., 2020). This digitalization makes work faster and more accurate and can minimize mistakes made by humans. More and more new technological innovations are emerging. Later, will people adapt to technology? Overall, this digitalization has fundamentally changed the accounting landscape, and accounting systems are no exception.

This increasingly rapid technological development changes the efficiency of business operations, thereby reducing the number of human resources needed by the business world, including accountants. Modern accountants are not only known as counters and recorders of transactions but also as data managers who combine traditional accounting skills with technological capabilities (Nur Affifah & Susilowati, 2021). With digitization, they have access to sophisticated data analysis tools, which allow them to identify trends and patterns that may not have been seen before. In this era, their role is to provide strategic insights, improve efficiency, and ensure regulatory compliance, which is critical to the success and sustainability of companies (Liu et al., 2024).

This phenomenon is increasingly relevant considering the high expectations for the accounting profession that must be able to integrate innovative technology into their work (Sari et al., 2022). On the other hand, many accountants face obstacles such as a lack of understanding of technology, limited digital infrastructure, and risks to data security (Nur Khasanah & Kusuma, 2022). This condition creates a real gap between the goal of Society 5.0, which is to create harmony between technology and humans, and the practical challenges faced by accountants in their daily operations. This misalignment requires a strategy that is not only adaptive but also proactive in supporting the digital transformation of the accounting profession (Kaplan & Haenlein, 2020).

The accounting profession has evolved from simply recording transactions to becoming a strategic partner in data-driven decision-making. In the digital era, the role of accountants is increasingly complex, and it is necessary to master modern technology that can increase productivity while addressing information security risks (Gong et al., 2021). For example, platforms such as the Audit Tool and Linked Archive System (ATLAS) have become essential tools for public accounting firms to facilitate the audit process (Kaimov et al., 2024). ATLAS itself is an audit application developed by the Pusat Pembinaan Profesi Keuangan (P2PK) of the Ministry of Finance of the Republic of Indonesia and the Indonesian Institute of Public Accountants (IAPI). ATLAS aims to improve audit quality in Indonesia by providing tools that support auditors in carrying out audit procedures and documenting their results¹². This application is based on Microsoft Excel and is designed to assist auditors in preparing audit working papers, especially for small, medium, and SME companies (Krismajayanti et al., 2024). However, this system also raises concerns, such as the potential for client data leakage when data must be

accessed by authorities such as the Pusat Pembinaan Profesi Keuangan (P2PK) because it plays an essential role in the development and implementation of ATLAS. As an institution responsible for supervising the public accounting profession in Indonesia, P2PK collaborates with IAPI to ensure that this application meets the needs of auditors and is in accordance with applicable professional standards. P2PK also conducts socialization and training related to the use of ATLAS to auditors throughout Indonesia. These concerns indicate the need for a more careful and planned approach to adopting new technology (Li et al., 2020).

Focus of this research is to analyze how accountants overcome challenges in the era of Society 5.0. Furthermore, this research will analyze how accountants use the latest technology that has been developed to help their accounting systems (Fülöp et al., 2023). And what latest technology has been applied to the entity. The difference between this study and previous research is related to the newest issue. If the last study reviewed the accountant profession in the 4.0 revolution, then this study discusses how the duties of accountants in the era of society 5.0 (Rîndaşu, 2021). The difference with research lies in its purpose. If this research focuses more on how accountants face the challenges of the 5.0 era of society, then other research focuses more on the accounting profession in tackling climate issues (Ala-Heikkilä & Järvenpää, 2023) (Mahardika, 2020).

Previous research provides insight into the existence of technology that can complement the accounting process in the accounting revolution 4.0. Other studies have examined the possibility of expanding the traditional role of the accounting profession (Gul et al., 2024). Which of the administrative roles have changed to a strategic role to tackle the problems of climate change (Mahardika, 2020). Then, there is also a study that explores auditors' responses during the COVID-19 outbreak, which affects the role of technology in building performance in the workplace. This tells us that auditors are reacting to the COVID-19 pandemic as an adaptive event (Satyawan et al., 2021).

While the difference with the research lies in its purpose, previous research (Ala-Heikkilä & Järvenpää, 2023) aimed to take a step towards integrating research on management accountants' image, role, and identity by understanding how employers' perceptions of the ideal image of management accountants differ from the perceived role expectations of operational managers. How do management accountants view their identity and how it is? Factors form a management accountant's understanding of who they are and what they want to become (Y. Chen et al., 2024). And lastly, there is research that draws insights from financial and non-financial managers in Sri Lanka (Sivabalachandran & Gooneratne, 2023). Their search reveals the complexities and conflicts surrounding the management accounting profession and the nature of role construction stemming from differences in non-financial managers' expectations and external influences (Shi et al., 2024).

The novelty of this research is the object of study and discussion related to the accountant profession. This research will explore how accountants are currently addressing digital transformation issues. In addition, it will provide an explanation related to how digital transformation in the field of accounting and the accounting profession. From a procedural point of view, the results show that accountants seek to increase the benefits of accountants in organizations by managing the adoption and implementation of various types of IT innovations in management accounting (Fitriyani, 2019). This study will also discuss how the impact of digital transformation on companies will later become the object of this study.

This study aims to identify how digitalization affects the traditional role of accountants in the era of Society 5.0, particularly in responding to the challenges and opportunities arising from

the application of new technologies such as artificial intelligence (AI), big data, blockchain, and automation (Powell et al., 2024). In addition, it will evaluate the impact of digital transformation on efficiency, accuracy, and security in accounting information systems while examining changes in work patterns and the need for upskilling in the accounting profession (An & Rau, 2021). Using a qualitative case study approach, this study develops sustainable strategies to help the accounting profession adapt to changes in the technological landscape, such as technology-based education, digital skills development, and strengthening data security policies (Fotoh & Lorentzon, 2023). The results of this study are expected to provide theoretical and practical contributions in supporting safe, effective, and sustainable digital transformation in the accounting world (Chircop et al., 2024).

Theoretical contribution to this study is expected to provide an explanation and understanding of strategic insights in facing changes in the accounting profession landscape, including strengthening data security, adapting skills, and developing policies that support digital transformation (W. Chen et al., 2022). Such as how accountants face challenges during the digital transformation period and the responses of public accountants regarding the phenomenon of digital transformation in the work they do, whether it brings more benefits or benefits as well as threats to the public accounting profession in the future (Y. Chen et al., 2024). The author hopes that this study can be used as a reference for information related to changes in the use of technology in the accounting profession and how accountants manage problems encountered during the transition process from old technology to new technology . Practical contributions to this study can be the basis for providing suggestions or ways to use the latest technology in the accounting process (Ahn et al., 2020) .

RESEARCH METHOD

This study uses a qualitative research model with a case study design in one of the Public Accounting Firms in Malang. This study uses primary data, namely interviews with the head of the Public Accounting Firm and other employees such as auditors and partners. The informants in this study numbered five people, namely one Supervisor, two senior auditors, and two junior auditors. Data were obtained from in-depth interviews with key informants selected based on purposive sampling with specific criteria, such as having direct work experience with digital systems at the Thoufan and Rosyid Public Accounting Firm.

So, from this explanation, it can be seen that the objects of this study are several Public Accountants (Auditors) who work at Public Accounting Firms, especially those located in Malang and are still operating today. One of the Public Accounting Firms is Thoufan and Rosyid Public Accounting Firms. Located at Jl. Dinoyo Permai Timur, Kav. 7 A4, Malang. This Public Accounting Firms provides Audit, Tax Consultant, Financial Advisory, and Management Consultant services. The location was chosen because the Public Accounting Firms has been registered with the Financial Services Authority (OJK), has been established for quite a long time, and has experienced changes in innovation and technology in the accounting process. Having a branch in Samarinda means that it can conduct AIS research and use technology, which are both the same and different. The key informants referred to in the first paragraph are listed (Table 1)

Table 1. Key Informants

No	Name	Age (years)	Work as
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1	Andriani	32	Supervisor
2	Shafira	27	Auditor
3	Nyamarinto	55	Auditor Senior
4	Dyah	25	Auditor
5	Laely	28	Auditor Senior

The selection of informants in Table 1 is an informant who is directly involved with the object of research and can answer the formulation of the problem from this research. This study uses data collection techniques, namely non-participant observation, where researchers jump directly to the research location. Researchers do not take part in the life of the object under study because researchers are not part of the group or object being studied (Adi, 2021). As non-participant observations, researchers only observe, record, and study the lives of research objects, namely accountants at Thoufan and Rosyid Public Accounting Firms. Because researchers are not participating in the research, they will focus more on observation.

Key information obtained from in-depth interviews is thought to be able to provide information with a snowballing method, which allows the data to be confirmed by more local informants. The auditors at Thoufan and Rosyid Public Accounting Firms are the primary target informants for the interviews. Information is gathered by asking informants a series of predetermined questions, such as how the Public Accounting Firms information system works, the role of accountants in the digital age, the newest technology being employed, and other topics. Better recommendations and strategies for accounting professionals in the face of ongoing changes in the business environment can be developed using data from Thoufan and Rosyid Public Accounting Firms' accountants' roles and technology usage.

Technical steps of data analysis are divided into multiple stages, including gathering and decreasing data, summarizing, choosing the primary topic and concentrating on key issues, identifying patterns and themes, and eliminating unnecessary issues. This was carried out since it was necessary to simplify the large amount of data collected in the field. Second, behavioral accounting theory will be used to examine the information supplied by Thoufan and Rosyid Public Accounting Firms staff members. This can help researchers gather information, identify trends and connections within the data, and simplify the development of conclusions.

Data triangulation is the third method used to assess the reliability of the data. The technique of comparing information from key informants and other informants is known as triangulation. Furthermore, it can be described as fact-checking from several sources in multiple formats and at different periods, such as a) Source triangulation, which verifies the accuracy of information by examining data gathered from various sources. The responses of auditors and Thoufan and Rosyid Public Accounting Firms owners, or subsequently responses from other informants, are compared in this study. The same questions are posed from several sources. The identical question and several topics will get a verified or legitimate response. b) Method triangulation involves posing the same question using several question formats that are equivalent in meaning to boost researchers' confidence in the validity or invalidity of responses. c) Time triangulation involves questioning other people in the area to corroborate the information gathered from key informants.

Fourth, conclude how accountants at Thoufan and Rosyid Public Accounting Firms face challenges in the digitalization era (5.0). Conclusion is the stage where researchers consider explaining the pattern under study and its relationship or making contrasts and comparisons to answer the formulation of the problem in the study.

RESULTS AND DISCUSSION

Empirically it was found that digital transformation is interpreted into 3 (three) meanings, namely a) Digital transformation is interpreted as fear of client data leakage, b) Digital transformation is interpreted as a benefit to the public accounting profession, and c) Digital transformation is interpreted as a threat to the public accounting profession. Empirical data coding uses in-depth interviews with informants as follows:

Results

Digital Transformation is Defined as Fear of Client Data Leakage

Every public accountant in Thoufan and Rosyid Public Accounting Firm has almost the same view in terms of digital transformation as a basis for continuing to develop within ourselves. With digital transformation, it will provide benefits as well as threats, including this work. Increasing development encourages humans to have a vigilant attitude towards things that can harm them. As happened in one of the Public Accounting Firms in Malang, there are workers who consider that the latest version of the technology used in the Public Accounting Firm can have a negative impact, namely the leak of client data or confidential data. This happens because other parties can access data owned by Public Accountants in the Public Accounting Firms. As Dyah (25 years old) said on Wednesday, November 1, 2023 at 14.07-14.17,

"If in ATLAS itself, yes, if the latest ATLAS there are some obstacles, yes, which was private financial statements, but if the latest ATLAS inevitably all the working papers are on the P2PK side so they can be opened too and this is our fear, so we still use the excel version of ATLAS, now Excel still has shortcomings if from us because he does not really apply audit and assurance because of the audit and assurance the implementation is not only general, there is an audit procedure, then an investigation like that, whereas in ATLAS which now still uses audits in general."

In accordance with the concept of behavioral accounting where the theory of behavioral accounting studies the impact of accounting systems on behavior and decision making. Digital transformation transforms conventional accounting systems into fully digitized and automated systems. It can be seen in relation to decision making here, namely related to accountants who make decisions not to use the new version of ATLAS because of fear of important data that can leak out. Although the security system of the party requesting data, namely P2PK, is said to be safe, no one can guarantee it. As said by Andriani (32 years old) on Thursday, November 30, 2023 at 13.32-13.44,

"It is true that P2PK is under the auspices of the state, but it is important to consider data privacy and security. Even if the institution is affiliated with the government, it does not necessarily mean that providing full access to data hosted on a particular platform is a desirable option. Data security and privacy are important in many contexts, especially if information accessed by certain parties could lead to security risks or vulnerabilities. Although P2PK is under the auspices of the state, caution over data access remains important to ensure that sensitive or confidential information remains protected. Sometimes, even institutions under the auspices of the state have to comply with strict data privacy rules and security standards."

From the statement by Andriani (32 years old), we can know that although we have to provide data to parties who have high authority, the vigilant attitude cannot be arbitrarily abandoned because the data in ATLAS is field data obtained from the Public Accounting Firms client. Further as said by Syafira (27 years old) on Thursday, November 30, 2023 at 13.45-14.01,

"There are safety factors to consider. Although P2PK is under the auspices of the state, in the context of digital security, platforms like ATLAS need to ensure that the data stored in them is optimally protected. Providing access to external parties such as P2PK audits can pose security risks, such as potential cyber-attacks or data privacy violations. In many cases, even though institutions are under the auspices of the state, data security is a top priority to avoid unwanted risks, including data theft or unauthorized use. Therefore, restrictions on access to data may be necessary to maintain the security of information stored on such platforms."

According to Syafira (27 years old) it is very important to maintain security and ensure that security can really protect the data in ATLAS. As we also know that technological crimes such as *cyber, hackers*, or other crimes are increasingly rife among the public along with the growth of the latest technologies. This is what makes the public accountant at Public Accounting Firms have the view that if implementing the latest version of ATLAS allows for unwanted things to appear, one of which is client data leakage.

Digital Transformation is Interpreted as a Benefit for The Public Accounting Profession

In general, not a few think that digital transformation provides considerable benefits in the work done. Some even think that not only at work, in everyday life the latest technology that exists continues to provide benefits and facilitate daily activities. Then, empirically, digital transformation is not only interpreted as fear of client data leakage, but also as a benefit for the public accounting profession. In this case, the public accounting profession can be helped by several technologies, such as technology for the input of daily data or routine records in the company. As said by Laely (28 years old) on Wednesday, November 1, 2023 at 14.19-14.29,

"Actually, it makes it easier because all audit work will be checked with the ministry, P2PK is the point, now if by ATLAS all procedures are already there, if we don't refer to it, we usually take too late, maybe when we want to check the cash there will be news of the cash check event, then there may be forcing or proof we have checked the proof of the voucher, now there are all and usually in ATLAS we can attach, so let me not miss it their step by step."

According to Laely (28 years old), technology facilitates especially the technology used in the Public Accounting Firms where she works, where with ATLAS the work done will be more measurable because there is already a *step by step* that must be done. And if we analyze, then every work done should not jump around, meaning that we do the middle or end first and then we do the beginning. Then with this ATLAS we can know that every job becomes more effective and efficient in terms of time. As said by Andriani (32 years old) on Tuesday, October 31, 2023 at 09.55-10.08,

"It's easy because it helps in faster work and more accurate checks. And also save time in working on one example of the tool we used earlier, which is called ATLAS."

Furthermore, Dyah (25 years old) also said on Wednesday, November 1, 2023 at 14.07-14.17,

"Determine if with ATLAS, yes, we are very helped because in ATLAS there are many things starting from the planning, the reality, especially in reality, yes, we just have to enter the numbers, then the results continue to report, it is also easier, so far, that's it."

According to Dyah (25 years old), with the latest technology used, namely ATLAS, many things can be done easily, for example, from planning to determining the level of matreality, there is no need to be confused in determining it because everything is structured and when determining the level of matreality, we only need to enter the number data that has been obtained or the number data that has been determined. With the new technology in the public accounting profession, it is very helpful for accountants to carry out the tasks given, as well as facilitate the process of checking data because the procedures in ATLAS are structured and will not be missed during the process.

Digital Transformation is Interpreted as a Threat to The Public Accounting Profession

Digital transformation is a big thing today and is changing most aspects of human life. The use of technology today can have a big impact on life. Not only does it provide benefits or positive impacts but it can also have a negative impact. Everyone is required to be careful in using existing technology and utilizing it as needed. In the work of public accountants at Thoufan and Rosyid Public Accounting Firms, the technology used is ATLAS (*Audit Tool and Linked Archive System*), which in addition to providing benefits can also pose a threat to the public accounting profession as said by Laely (28 years old) on Thursday, November 30, 2023 at 405-14.18,

"Threat, yes, mbaa... In my opinion, the adoption of this technology can be a threat if it is not followed by rapid understanding and adaptation. Such as simple data entry or analysis activities, may be replaced by technology. Things like this can cause a shift in demands on the skills needed by accountants. But this technology also opens up new opportunities for us. So, I think EEE... While new technology carries a threat with the potential to replace some routine tasks, it is not a complex job, but a simple data entry job that technology may replace in the next few years."

And also, as Nyamarinto (55 years old) said on Thursday, November 30, 2023 at 14.32-14.46,

"New technologies such as artificial intelligence and automation in the 5.0 era in my opinion can provide threats or challenges as well as opportunities for public accountants. The challenge is that... There is the potential replacement of routine work by automation systems, which requires accountants to develop higher skills and focus on more complex analysis. For public accountants, this can be considered a threat if they do not keep up with the development of these technologies. So, this technology can be a threat by changing the landscape of accountants' work, but the adaptation and use of such technology can also be what.... opening up new opportunities to improve service quality and efficiency in public accounting practices."

So according to statements from Laely (28 years old) and Nyamarinto (55 years old) we can analyze that with the use of new technology, not only the benefits we feel but there are threats that

may occur in the use of the technology. It is even said that it is possible that the role of accountants in the work done can be replaced, although not completely, but some aspects of activities can be displaced by existing technology. In addition, the use of this technology allows crimes that can harm the company and clients. This is as an interview with Dyah (25 years old) on Thursday, November 30, 2023 at 14.20-14.32,

"I think that... with the use of this technology can be a threat to data security because in my opinion the use of technology can increase the risk of leakage or cyber-crime that can threaten the confidentiality of client data. Sensitive data can be exposed if the security system is weak. Then it could be that the existence of this technology causes over-reliance on technology because auditors can always rely on the results of technology without conducting an in-depth review and this can risk the quality of our audits. In addition, with this technology, the infrastructure becomes complex for clients' information systems, it is increasingly difficult for auditors to conduct adequate reviews and audits because it requires high IT expertise. And it could be that the existing digital trail or audit trail can be manipulated, that's in my view."

As said from the informants interview results based on empirical findings and behavioral accounting concepts that digital transformation can be a fear of leaking client data. In this case, there are also positive impacts such as simplifying work and negative impacts such as the risk of data leakage. Public accountants choose to use old technology to avoid data leakage and continue to improve the security of the data itself. Then, the benefits of technology for the public accounting or auditor profession where currently technology can provide convenience, more efficient and effective, and more structured in the work we do. With these conveniences, the work of public accountants can be helped so that the work can be completed faster, but the results of this work are maximum or there are no fatal mistakes. And finally, in addition to providing benefits, existing technology also poses a threat to the public accounting profession. The use of technology can replace simple jobs done by public accountants such as simple data entry. Then with the use of technology can cause crimes such as *cyber-attacks*, crimes in data manipulation carried out by clients, as well as auditors or public accountants who continue to be fixated by using technology in conducting *reviews*. This needs to be watched out so as not to harm both the KAP and the client itself. Overall, digital transformation provides challenges or threats as well as opportunities for the public accounting profession to adapt to the development of information technology in order to maintain its relevance and important role.

Discussion

The Concept of Digital Transformation in Information Systems, Behavioral Accounting Theory, and Its Implementation

The first is behavioral accounting theory, which studies the influence of human behavior on the design, construction, and use of accounting systems applied in industry, meaning how management attitudes and leadership styles affect the nature of accounting control and organizational design. Studying the influence of accounting systems on human behavior, meaning how accounting systems affect motivation, productivity, decision-making, job satisfaction, and cooperation. Procedures for predicting human attitudes and strategies to change them, meaning how accounting systems can be used to influence human attitudes (Hudayati, 2002). The relationship between behavioral accounting in this study is how P2PK asks to implement the latest version of ATLAS for auditors at the Public Accounting Firm. This has a new impact on auditors because they have

to learn again, and this is one way of accounting control carried out by the Public Accounting Firm and P2PK. Because the results contained in ATLAS can be accessed directly by P2PK.

Second, behavioral accounting explains how information systems affect motivation, productivity, decision-making, job satisfaction, and cooperation. The relationship with the research conducted is that public accountants are motivated by the use of new technology, namely by continuing to develop their skills. With this technology, work is made easier, more effective, and efficient. It is also said that the development of technology in Public Accounting Firms provides satisfaction and increases cooperation between public accountants because not all accountants in Public Accounting Firms are junior auditors; some are senior auditors, so there is a process of collaboration between auditors in developing and learning the technology used.

Third, technology affects every job we do and changes the way we act. As in this study, the existence of technology not only provides benefits but also poses threats and challenges in the work of public accountants. This causes us to continue to be vigilant against the possibilities that will occur, such as cybercrime or data manipulation crimes and hackers. According to him, the implementation of public policy is a critical sequence in the entire policy process because only with the implementation of the goals and results to be achieved (output and outcome) can be realized (Sutmasa, 2021).

Table 2. Meaning and Application of Digital Transformation Based on Behavioral Accounting Theory

No	Relationship between Behavioral Accounting Theory	The Meaning of Digital Transformation is Empirically Found	Application of Digital Transformation Concept based on the Perspective of Behavioral Accounting Theory
1	The relationship between Digital Transformation is interpreted as Fear of Client Data Leakage.	The relationship between Digital Transformation is interpreted as Psychological Meaning.	This theory says that there is a fear of data leaks. This means that digital transformation can have this impact if data security is not good. Empirically it is found that digital transformation is interpreted as a psychological meaning.
	The relationship between Digital Transformation is interpreted as Benefits for the Public Accounting Profession.	The relationship between Digital Transformation is interpreted as the Meaning of Accounting.	This theory says that digital transformation can provide benefits to the public accounting profession. Empirically it is found that digital transformation is interpreted as the meaning of accounting.
	The relationship between Digital Transformation is interpreted as a Threat to the Public Accounting Profession.	The relationship between Digital Transformation is interpreted as Spiritual Meaning.	This theory says that digital transformation can pose a threat to the public accounting profession. Empirically it is found that digital transformation is interpreted as spiritual meaning.

Source: Processed Data (2023)

The results of this study have generally been able to answer the research objectives. The purpose of this study is to find out how the accounting profession faces the challenges of current digital transformation, which in its discussion is based on behavioral accounting theory. The meaning of digital transformation, according to employees at Public Accounting Firms, is the first fear of client data leakage. In this case, it reflects how technological changes affect a person's attitude. Employees who initially did not use technology felt that their data would remain secure

because there was no interference or outside parties could access it. However, with the use of new technology and the implementation of the policy on the use of this technology, it was requested by parties with higher authority, whether they wanted to or not, the Public Accounting Firm where the employee worked had to follow the policies implemented. With the implementation of this policy, the data in the Public Accounting Firm can be accessed by other parties (P2PK). For employees, even though the second party or P2PK is a party with higher authority, sensitive data in the KAP should not be accessed because it is feared that it could cause client data leakage. This concern arises because no one can guarantee the security of data, mainly since P2PK houses many KAPs where data leakage is very easy to occur and causes other crimes such as theft of client data. The following is a detailed explanation of the meaning found empirically based on the case at the Thoufan and Rosyid Public Accounting Firm.

CONCLUSION

This research shows that the concept or case of digital transformation in accounting has had a significant influence. Digital transformation is not only interpreted as a change or transfer of technology but also interpreted as a fear of client data leakage. The digital transformation in Thoufan and Rosyid Public Accountants provides benefits for public accountants in the Public Accounting Firms. In addition, public accountants also view that digital transformation also poses a threat to their work because it allows the desired crimes and also the possibility of the role of accountants that can be shifted by current technology.

First, how P2PK asks to implement the latest version of ATLAS for auditors at Public Accounting Firms has a new impact on auditors because they have to learn again, and this is one of the ways of accounting control carried out by Public Accounting Firms and P2PK. Because the results contained in ATLAS can be accessed directly by P2PK. This trigger fears about the security of their data. These fears arise from various sources, including concerns about losing jobs due to automation, threats to data security, and challenges in adapting to new technologies. In the era of Society 5.0, where technology increasingly dominates accounting practices, these fears can hinder progress and innovation in the accounting profession.

Second, in behavioral accounting, it is explained how information systems affect motivation, productivity, decision-making, job satisfaction, and cooperation. According to the research, public accountants are motivated by the use of new technology, namely by continuing to develop their skills. This technology makes work easier, more effective, and efficient.

Third, technology affects every job we do and changes the way we act. As in this study, the existence of technology not only provides benefits but also provides threats and challenges in the work of public accountants. This causes us to continue to be vigilant against the possibilities that will occur, such as cybercrime or data manipulation crimes and hackers. The implementation of public policy is a critical sequence in the entire policy process because only with the implementation of the goals and results can the objective to be achieved be realized.

This study contributes both theoretically and practically. This study can provide a broader definition of digital transformation than current accounting theory. The various meanings of digital transformation in social phenomena found in this study can open up the practical mindset of public accountants in taking a policy related to the concept of digital transformation in carrying out their work. In addition, the limitations of this study are only discussed in one Public Accounting Firm, namely the Thoufan and Rosyid Public Accounting Firm, and the technology used. Suggestions

for existing public accountants must have a strategy for facing the challenges and threats of the current accounting revolution, such as investing in digital skills development, implementing new technology prototypes while learning while working, international certification-based education, responding to changes in industry, business, and technological developments, and curriculum and learning based on human-digital skills. Suggestions for further research can be carried out in other fields in the context of different social phenomena.

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List of Abbreviations

Audit Tools and Linked Archive System (ATLAS), Pusat Pembinaan Profesi Keuangan (P2PK), Coronavirus Disease (COVID)

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