



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”

Transformation of the Role of Public Accountants in the Digital Era: Adapting to Technological Disruption in Indonesia

Naila Zahira¹, Suci Abdullah^{2*}, Siti Aminah³, Desi Enjel Hasibuan⁴

^{1, 2, 3, 4} Universitas Muslim Nusantara Al-Washliyah

[*suciabdillah39@gmail.com](mailto:suciabdillah39@gmail.com)

Abstract

The development of digital technology has fundamentally changed the landscape of the accounting profession. This article discusses how digital transformation impacts the role of public accountants, especially young accountants in Indonesia, in the face of technological disruption. Through a qualitative literature study approach, this research highlights the shift in the role of accountants from administrative to strategic, as well as the challenges of technological adaptation, psychological pressure, and reconstruction of professional identity amid the digital startup ecosystem. The results of the analysis show that technological competence, growth mindset, and institutional support are instrumental in the success of this transformation. This research contributes to the understanding of how young accountants reshape the meaning of their profession in the digital era and offers strategic recommendations to support the readiness of the profession to face rapid change.

Keywords: Public Accountants, Digital Transformation, Accounting Technology, Young Accountants, Technology Adaptation, Digital Era.

Introduction

The digital era has significantly transformed many sectors, including the world of accounting. The transformation of accountants today not only involves the use of modern tools but also the adjustment to paradigm shifts and new challenges that will arise. The development of digital technology has already driven a rapid transition in business and the accounting profession. Currently, the role of accountants is not just limited to managing financial reports; they must also be able to interpret data and play a role in strategic decision-making. Sangster et al. (2019) note that technological advancements, such as big data, cloud computing, and artificial intelligence, have significantly transformed core activities in accounting and auditing. Therefore, understanding technology and data analysis skills have become very important competencies. Additionally, IFAC (International Federation of Accountants, 2020) emphasizes that modern accountants need to develop digital skills to remain relevant in the era of digital transformation. These changes bring both opportunities and challenges for accounting professionals, who must continuously adapt to remain competitive. (Butarbutar et al., 2020) The change is interesting to study in depth using a phenomenological approach, in order to explore the subjective experiences of young accountants in facing the dynamics of their changing roles. This research aims to understand how young accountants in companies using digital era system technology interpret the transformation of their profession, the challenges they face, and the adaptation strategies they develop to remain competitive amidst the rapid pace of technological advancement.

The advancements in the field of ICT (information and communication technology) over the past 20 years have triggered significant changes in various sectors of life, including the world of accounting. The digital era, marked by the emergence of innovations such as cloud-based data processing, big data analytics, blockchain systems, and artificial intelligence (AI), has significantly changed the way view of the accounting profession. If previously accountants relied more on administrative tasks, now their roles have evolved to be more strategic and technology-based. Modern accountants are not only required to master technical skills in traditional accounting but also to be able to utilize various digital technologies to optimally manage financial data, conduct in-depth analyses, and support faster and more accurate business decision-making. In addition, accountants in the digital era are expected to function as active business consultants, with skills in risk management, strategic planning, and an understanding of the ever-changing regulatory dynamics in the era of globalization.



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”

In the past twenty years, digital changes have fundamentally transformed the way various professions, including accountants, work. Amidst these significant changes, Public Accounting Firms (KAP) no longer solely rely on manual processes and traditional records, but are instead required to integrate technology into every aspect of their operations. Young accountants, as the next generation in CPA firms, are greatly influenced by these changes and also have significant potential to adapt and play an important role in the transformation process. This transformation is not limited to the use of accounting software alone, but also includes the utilization of Artificial Intelligence (AI), Blockchain, Big Data Analytics, and Cloud Computing, all of which are changing the way work is done, job structures, and expectations for the accounting profession. In this regard, young accountants must be able to adapt, both technically and in their way of thinking as well as the strategic roles they hold. However, the reality on the ground shows that not all young accountants are ready to face this change. Research conducted by Butarbutar et al. (2020) shows that many young accountants experience a lack of digital competence due to limited training and adequate technology in the workplace. In fact, research by Natanael et al. (2025) revealed that there are cultural barriers from the previous generation that slow down the full acceptance of digital changes in public accounting firms.

This transition not only creates challenges but also offers significant opportunities. As explained in (Maulana et al., 2023), young accountants have the opportunity to transition from administrative positions to strategic analysts, with technological support that enables them to perform data visualization, automatically detect transaction anomalies, and present in-depth business insights. Unfortunately, many CPA firms in Indonesia still do not have adaptive strategies to support this process of change, especially in mentoring and enhancing the competencies of young accountants. (Murdoko & Informasi, 2024) emphasize the need for reform in the work and training systems at KAP to create an inclusive and technology-based work environment.

On the other hand, research by (Maulana et al., 2023) emphasizes the importance of strengthening the role of young accountants by building a progressive learning culture. This is important so that accountants do not just become "followers of the system," but also become drivers of change within the organization through process digitalization and service innovation. Considering these dynamics, it is important to conduct in-depth research on how young accountants experience, respond to, and implement changes in the face of the digital revolution in public accounting firms. This research aims to describe the realities occurring in the field, understand the challenges and opportunities available, and contribute to formulating recommendations to strengthen the capacity of young accountants as agents of change in the accounting and auditing services industry.

This change certainly brings new challenges for the accounting world, such as the need for adjustments in the education system, the importance of continuous skill development, and the strengthening of commitment to professional ethics amidst the increasingly complex use of technology. This article aims to provide an in-depth review of the evolving role of accountants in the digital era, the factors driving this transformation, and the strategies that need to be adopted to ensure accountants remain relevant and competitive in the face of ongoing technological disruption.

Literature Review

The transformation of the accountant's role in the digital era is becoming increasingly important with the rapid development of technology. Various studies have revealed factors influencing the changing role of accountants, especially among young accountants working in technology startup companies. (Julianto Setya Putra et al., 2023). In the research (S et al., 2024), it is explained that digital transformation is a term that refers to the application of digital technology in various fields of community and business life, which significantly changes operational methods and adds value to customers. This includes the application of digital technology to bring about significant changes in various aspects of life, enabling people to obtain what they need more practically and quickly.

Meanwhile, through the research (Pajriana, 2025) in the journal article titled "Digital Transformation in the Accounting Sector in the Era of Digitalization: A Literature Review," the researcher explains that digital transformation is a significant and radical process, involving all forms of resources, including the application



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher Education Research and Development”

of digital-based technology to produce organizational output and create new experiences. This experience can provide added value for consumers, such as ease in transactions, shopping, communication, and so on.

Public Accountant, according to the Republic of Indonesia Law Number 3 of 2011, the profession of public accountant is defined as a job that has received government approval to offer services to the public. The purpose is to assist in the decision-making process. A public accountant is an accountant who operates independently in providing specific accounting services, and they receive payment as compensation for the services rendered. And therefore, it is very useful to have someone professional in serving clients. The independence of public accountants reflects a neutral relationship between the auditor and the client, thereby reducing the likelihood that the reports and results provided will comply with regulations and professional principles. (Sari et al., 2023). Based on the research findings (Yosefin, 2021), it can be defined, a public accountant is a professional who has been authorized by the government to work as a private accountant. They work independently and perform tasks such as financial statement analysis, financial statement audits, and tax audits.

Research Method

This literature review study has been written using a qualitative approach to the object of the transformation of the public accountant's role in the context of digital technology. This study uses descriptive analysis methods, which aim to examine issues by describing, elaborating, and evaluating the conditions and situations of the study object from the author's perspective. based on supporting literature review.

The main focus of this article is the impact of digital transformation on public accountants. The author identifies several consequences arising from this change and also offers solutions to address the potential negative effects. The solutions include enhancing technological skills through training and continuous education, as well as implementing more modern accounting software.

The data in this article is sourced from secondary references collected through various literature, including books, journals, and other online sites. through. The analysis process is carried out by reading, collecting data, and comparing information from various sources to find solutions to the discussed issues.

Results and Discussions

Public accountants in the digital era face difficulties adapting to rapid and disruptive technological changes. The era of digitalization brings significant changes to accounting in a very short time, unlike previous periods where changes occurred more slowly. As a result, young accountants find that predictive algorithms and AI-based automation are beginning to replace conventional skills such as physical document-based audits and manual recording. This causes existential uncertainty about the future of their jobs. Not only is the technology used in accounting changing, but digital transformation is also altering the way young accountants work in technology startups in Indonesia, as well as their professional values, meaning of work, and social relationships. This research aims to capture how young accountants understand and experience changes in their daily dynamics in the digital era – in present-day Indonesia.

The results of this study are supported by the findings of (Rahayu et al., 2024) which state that accountants are being forced to shift from administrative roles to strategic roles; they are becoming digital consultants who assist in data-driven decision-making. Young accountants feel that their current tasks are more akin to data analysts and strategic consultants rather than just "record keepers" of finances. They are not only responsible for the accuracy of those numbers, but they are also responsible for the benefits generated from the analysis of those numbers for digital businesses.

Speed is very important in the startup ecosystem. Business does not run linearly; they are more flexible and adaptable. To adjust business strategies in a matter of weeks or even days, startups need real-time financial reports and financial analysis. Younger accountants must switch to real-time data reporting and leave behind the traditional monthly or yearly accounting paradigm. Startups are now using cloud-based ERP and automatically integrating financial data.

The informants' experiences reveal inner tension when facing the need to consistently update their digital skills. Young accountants often experience psychological stress because they feel less skilled in technology compared



International Conference on Finance, Economics, Management, Accounting and Informatics

**“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”**

to their colleagues. In a highly competitive startup environment focused on short-term results, accountants must sacrifice their work-life balance to keep up with technological advancements.

As for the research findings, according to (Farhan Zulfahmi & Cris Kuntadi, 2024), the lack of digital security infrastructure in many organizations increases the likelihood of fraud in the digital environment.

Young accountants are finding innovative ways to adapt to these circumstances. To share the latest technology skills, they are building an informal learning community outside of the workplace. Some startups even form "digital accounting teams" to integrate various financial applications and create cloud-based analytical dashboards. And Practice This reinforces the findings of Hertati et al. (2024), which show that project-based learning produces more contextual and relevant digital skills compared to conventional training.

However, this change in roles is not just technical. Professional values are also changing for young accountants. They are beginning to internalize the idea of value creation in every piece of work they do. They see accounting as a strategic step to create sustainable business value, not just as a regulation. As discussed by (Junanda, 2024), the adoption of ESG (Environmental, Social, Governance) principles into startup financial reports demonstrates this.

The professional identity of young accountants is influenced by this transformation. They are creating a new narrative about themselves as "financial architects" who build adaptable financial systems to support the growth of digital businesses. This transforms the traditional definition of accounting from "bookkeeper" to co-pilot of business in the digital economy era. This change impacts individuals and organizations as a whole. Startups that offer continuous training, self-learning platforms, and open innovation environments tend to be more capable of retaining talented young accountants. On the other hand, companies that neglect these needs experience high turnover rates, which increases uncertainty within the company.

On the contrary, the expectations of Indonesians towards the accounting profession are changing rapidly as a result of globalization. Local markets are starting to adopt internationally-based financial reporting standards using technology such as blockchain-based audit trails. Young accountants must be ready to compete with international standards, not just in their own country. This increases the pressure to understand advanced technological skills, such as knowledge of cryptographic accounting, smart contracts, and digital security.

According to phenomenology, the experiences of young accountants facing this change have two sides. On one hand, they have many opportunities to grow and advance in their careers, as well as a lot of emotional pressure, role uncertainty, and the necessity to redefine professionalism amidst the relentless tide of change.

A young accountant who embraces a growth mindset, viewing change as an opportunity rather than a threat, tends to be able to lead innovation within their organization and rise to strategic positions more quickly than those who are academically the smartest. Therefore, transforming the role of young accountants in the digital era at Indonesian tech startups is a process of reconstructing professional meaning. This occurs through the dialectic between external pressures and the search for internal meaning. This is not just about "keeping up with technology"; it's also about building a new identity as a relevant professional in the ever-changing digital business ecosystem.

A professional in the field of accounting must not only master general and technical skills in finance but also equip themselves with various additional abilities that support market demands. This step is important to ensure that their competencies remain aligned with current developments and can maintain competitiveness in the job market. (Miller, 2019 What Does an Accountant Do: Responsibilities, Skills, and Trends, n.d.) Accountants need to be able to keep up with the times effectively. The current professional demands require accountants to continuously improve themselves in order to provide services that meet the demands of sustainable business development. Thus, technology, which is now beginning to dominate the industrial world, requires accountants to adapt and engage directly. For accountants who feel the need to adapt to technology, they must encourage themselves to continuously improve their skills, especially in the field of technology. Educational institutions aiming to produce ready-to-work accountants should promptly provide their students with the means to update the curriculum to align with current job market needs. Providing more learning related to logical skills, analysis, and business evaluation is also necessary. In addition, institutions need to provide opportunities for students. It



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher Education Research and Development”

is important to enhance their skills in technology so that graduates do not fall behind in technological advancements. (M. R. Eka Putra et al., 2024)

Meanwhile, the research findings (Rika Widianita, 2023) explain that public accounting plays an important role in ensuring that the business environment is clean and transparent. However, with the rapid advancement of technology and digitalization, this profession faces significant new challenges and opportunities. In the era of computers and the internet, public accountants must adapt to these changes.

As for the research results that have been previously described, they can be summarized as outlined in the following table:

Table 1. Literatur Review

No	Researcher Names and Year	Title	Research Findings
1	Rahayu et al. (2024)	Digital Transformation on the Role of Accountants as Digital Consultants	Social and Economic Impacts on the Development of the Digital Industry and Economy Accountants are shifting from administrative roles to strategic ones; they function as digital consultants and data analysts.
2	Farhan Zulfahmi & Cris Kuntadi (2024)	The Influence of Computer-Assisted Audit Techniques, Auditor Performance, and Locus of Control on the Quality of Sharia Audit	The lack of digital security infrastructure increases the risk of fraud in the digital environment.
3	Hertati et al. (2024)	KJA Accounting Information System Workshop Goes to Campus: Shaping Future Professional Accountants	Shaping Future Professional Accountants Research Findings: Project-based learning is more effective in developing contextual and relevant digital skills. .
4	Junanda (2024)	Implementation of ESG (Environmental, Social, and Governance) and the Role of Accounting in Supporting Business Sustainability in the Digital Era	Accountants are beginning to integrate ESG principles into financial reports, indicating a shift in professional values.
5	Miller (2019)	What Does an Accountant Do? Responsibilities, Skills & Trends	Accountants must continuously develop themselves to remain relevant, including mastering technology and analytical skills.



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”

6	M. R. Eka Putra et al. (2024)	Adaptability of the Accountant Profession: Exploring the Significance of the Accountant Profession in Navigating Challenges and Maintaining Relevance in the Era of Digital Transformation	Educational institutions must update their curricula with a focus on technology and logical-analytical skills.
7	Rika Widianita (2023)	Threats and Opportunities for the Public Accountant Profession in the Digital Era	Public accounting remains important for transparency, but faces new challenges due to technological advancements

The results of this research have discussed that young accountants in Indonesia are currently at an important crossroads of professional transformation, where digitalization is not only changing their tools of work but also altering the very meaning of the profession itself. Young accountants are experiencing a shift in roles from administrative tasks to strategic positions as data analysts and business consultants. They are required to master digital technologies such as cloud-based Enterprise Resource Planning (ERP), analytical dashboards, and artificial intelligence (AI), which have now become an integral part of the financial decision-making process in technology-based companies. This is in line with previous research findings by (Handarini et al., 2025) in the *Wahana Akuntansi Journal*, which state that the presence of digital technologies such as blockchain and AI has drastically changed the landscape of modern accounting, especially in terms of transparency, efficiency, and accountability. The research also emphasizes that accountants can no longer rely solely on conventional knowledge, but must expand their competencies into the field of information technology.

Furthermore, the findings in this study also reveal how young accountants face emotional pressure and role uncertainty in a highly competitive work environment, especially in technology startups that prioritize speed and flexibility. They often feel left behind in technological skills compared to colleagues from other fields who are more digitally literate. This tension reinforces the need for continuous self-capacity building, as also outlined by (Susan and Djasuli, 2024) in the *Aktiva Journal*. In their study, it was revealed that digital transformation in public sector accounting requires continuous training and adaptation to technology-based systems, including mastery of integrated digital accounting software. This supports the argument that the success of the accounting profession in the digital era heavily depends on their ability to continuously learn and be open to change.

In the context of professionalism values, this research also found that young accountants are beginning to internalize a new meaning of their work, namely as creators of strategic value for the company, not merely as executors of compliance functions. They are starting to see themselves as "financial architects" capable of designing flexible financial systems to support the sustainability of digital businesses. This paradigm shift is also reflected in the study (Juanda (2024), n.d.) which discusses the adoption of Environmental, Social, and Governance (ESG) principles in startup financial reports as a reflection of new values in the accounting profession. This shows that digital transformation is not just about mastering technology, but also about redefining the core values and professional identity of young accountants.

Meanwhile, from the perspective of education and graduate readiness, the findings in this study highlight the urgency for higher education institutions to promptly adjust their curricula to meet the increasingly digitalized job market demands. This is reinforced by the research findings (et al. Eka Putra, 2024) which state that higher education institutions need to provide more applied and technology-based learning, so that accounting graduates do not fall behind in facing increasingly complex professional demands. In addition to mastering accounting theory, students need to be given space to develop logical, analytical, and evaluative skills, as well as an understanding of the latest technologies such as accounting cryptography and smart contracts.

On the other hand, although digitalization brings many opportunities, it cannot be denied that it also presents new risks. One of them is the increased potential for fraud due to the lack of digital security infrastructure, as



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”

explained by (Farhan Zulfahmi & Cris Kuntadi, 2024). In this regard, young accountants are not only required to be technically proficient but also to possess a high level of ethical awareness and the ability to promote good governance in the digital environment. This poses a unique challenge for the accounting profession, which has long been associated with integrity and reliability in financial reporting.

Interestingly, this study also found that public perception of the accounting profession is changing along with globalization and technology. International financial reporting standards, such as the use of blockchain for audit trails, are starting to be adopted in Indonesia, making competition no longer local but global. (Nurhayati et al., 2023) in the E-Jurnal Akuntansi states that the digitalization era even affects students' interest in the public accountant profession, due to the increasingly complex demands for technological mastery and the development of cross-disciplinary skills.

Thus, this discussion confirms that the results of this research are generally in line with various previous studies, both in terms of the challenges faced and the adaptation strategies developed by young accountants. However, there is an important contribution from this research that has not been widely discussed in the previous literature, namely how young accountants actively reconstruct their professional identity through direct experiences in the Indonesian startup ecosystem. This makes digital transformation not just a process of technical adaptation, but also a dialectical process between external pressures and the internal search for meaning in the accounting profession. Therefore, the shift in the role of young accountants is not just about keeping up with technology, but about building a new identity that is relevant and strategic in the ever-evolving digital economy.

Conclusion

Digital transformation has forced public accountants, especially the younger generation, to adopt new roles that are more strategic, data-driven, and focused on creating business value. This shift not only demands mastery of advanced technologies such as cloud computing, AI, and blockchain but also requires a redefinition of accountant professionalism in the modern era. Emotional pressure, infrastructure challenges, and high expectations from the startup ecosystem add to the complexity of these changes. However, young accountants with a growth mindset and continuous training support have proven capable of leading transformation and strengthening their profession's position amid disruption. This research shows that the reconstruction of professional identity is key to maintaining the relevance of the accounting profession in the digital era. Suggestion for young accountants, it is necessary to instill a growth mindset and actively participate in technology training to meet the challenges of digitalization. For public accounting firms, reform of the training system and the creation of an inclusive technology-based work culture that supports innovation are needed. For educational institutions, they must immediately adapt technology-based curricula and provide practical learning to equip graduates with relevant digital skills. For Government and Regulators, policies to encourage digital transformation in the accounting profession, including the enhancement of digital security infrastructure and the strengthening of professional ethics.

References

- Butarbutar, H. N., Allya, N. I. A. P., & Fadhila, Z. (2020). Transformasi Peran Akuntan di Era Society 5.0. *Prosiding ASIC*, 1(1), 1–21. <https://prosidingakt.ukdw.ac.id/index.php/ASIC/article/view/10>
- Eka Putra, et al. (2024). *Jurnal PKM - Eka Putra, Rizky Vita Losi - Juli 2024 _ PDF*.
- Eka Putra, M. R., Sukma Wati, N., Husain, S., & Rismala. (2024). Adaptability of the Accountant Profession: Menggali Maknakeberadaan Profesi Akuntan Dalam Menavigasi Tantangan Dan Mempertahankan Relevansi Di Era Transformasi Digital. *Jurnal Bisnis Dan Kewirausahaan*, 13(1), 128–137. <https://doi.org/10.37476/jbk.v13i1.4517>
- Farhan Zulfahmi, & Cris Kuntadi. (2024). Pengaruh Teknik Audit Berbantuan Komputer, Kinerja Auditor, dan Locus of Control Terhadap Kualitas Audit Syariah. *Jurnal Penelitian Ilmu Ekonomi Dan Keuangan Syariah*, 2(2), 169–177. <https://doi.org/10.59059/jupiekcs.v2i2.1217>
- Handarini et al. (2025). *Akuntansi Keuangan dalam Era Digital _ Peran Teknologi Blockchain dan AI dalam Transparansi dan Akuntabilitas _ Jurnal Wahana Akuntansi*.



International Conference on Finance, Economics, Management, Accounting and Informatics

“Digital Transformation and Sustainable Business: Challenges and Opportunities for Higher
Education Research and Development”

- Hertati, L., Meutia, I., Umar, H., & Iskak, J. (2024). *Workshop sistem informasi akuntansi KJA goes to campus membentuk akuntan profesional di masa depan*. 8.
- Juanda (2024). (n.d.). (PDF) *Implementasi ESG (Environmental, Social, and Governance) dan Peran Akuntansi dalam Mendukung Keberlanjutan Bisnis di Era Digital*.
- Julianto Setya Putra, A., Irawan, J. G., Putri, V. L., & Ginting, R. (2023). Persepsi Mahasiswa Akuntansi: Bagaimanakah Transformasi Sistem Digital dan Peran Akuntan Berpengaruh di Era 4.0. *Jurnal Riset Mahasiswa Akuntansi (Jrma)*, 11(2), 228–234. <https://doi.org/10.21067/jrma.v10i2.xxxx>
- Maulana, M. A., Baso Ahmad Fajar, & Nurfadillah Annisa Arifin. (2023). Ada Apa Dengan Profesi Akuntan di Era Transformasi Digital? *Indonesian Journal of Taxation and Accounting*, 1(2), 139–154. <https://doi.org/10.61220/ijota.v1i2.2023d7>
- Miller, 2019 *What Does an Accountant Do_ Responsibilities, Skills, and Trends*. (n.d.).
- Murdoko, B. D., & Informasi, T. (2024). *Jurnal Ekonomi Revolusioner MENGHADAPI ERA DIGITAL : TANTANGAN, DAMPAK DAN*. 7(4), 5–13.
- Natanael, Y. A., Pertiwi, T., Hasrul, S., & Jamaris, E. (2025). *Mandiri : Jurnal Akuntansi dan Keuangan Dampak Digitalisasi pada Profesi Akuntansi : Tantangan dan Peluang bagi Akuntan Masa Depan Pendahuluan*. 3(1), 1–15.
- Nurhayati, E., Rahmawati, T., & Marliani, N. (2023). Era Digitalisasi : Keberminatan Profesi Akuntan Publik di Kalangan Mahasiswa Sarjana Akuntansi. *E-Jurnal Akuntansi*, 33(11), 2887–2901. <https://doi.org/10.24843/eja.2023.v33.i11.p05>
- Pajriana, S. (2025). *Transformasi Digital Dalam Sektor Akuntansi Di Era Digitalisasi : Literatur Review*. 2(2), 60–69.
- Rahayu, R., Aulia, R., Atriani, E., & Aرسال, M. (2024). Transformasi Digital Terhadap Peran Akuntan Sebagai Konsultan Digital : Dampak Sosial dan Ekonomi Terhadap Pengembangan industri dan Ekonomi Digital. *IJMA (Indonesian Journal of Management and Accounting)*, 5(2), 285–293.
- Rika Widianita, D. (2023). ANCAMAN DAN KESEMPATAN PROFESI SEORANG AKUNTAN PUBLIK DI MASA DIGITAL. *AT-TAWASSUTH: Jurnal Ekonomi Islam*, VIII(I), 1–19.
- S, D. S. N., Pembangunan, U., Veteran, N., Timur, J., Z, M. R. N., & Indira, S. (2024). *DAN BISNIS DI ERA DIGITAL Universitas Pembangunan Nasional “ Veteran ” Jawa Timur Universitas Pembangunan Nasional “ Veteran ” Jawa Timur*. 1(5), 8–16.
- Sari, Z. K., Fitriyani, E., Dersanala, D., & Manurung, H. (2023). Analisis Peran Akuntan Publik di Era Revolusi Industri 4.0. *Jurnal Manajemen Dan Akuntansi*, 1(2), 183–185.
- Susan dan Djasuli. (2024). *TRANSFORMASI AKUNTANSI SEKTOR PUBLIK _ TANTANGAN DAN PELUANG DI ERA DIGITAL _ Jurnal Akuntansi AKTIVA*.
- Yosefin. (2021). Peran Profesi Akuntan Publik Dalam Dunia Akuntansi Digital Di Era New Normal. *Digipreneur*, 1(1), 40–48.