


Digitalization and Financial Reporting: The Impact Of Implementing Technology Innovation On Financial Reporting And Accounting Processes

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INFO	ABSTRACT
<p>Submitted: 12-08-20245, Revised: 26-08-2025, Accepted: 03-09-2025 Available Online: 09-09-2025</p> <hr/> <p>Copyright ©2025 by Journal of Judikaltura (s) This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.</p>  <p>Keywords: <i>Fundamental Changes, Political System, Vietnam</i></p>	<p><i>This study aims to analyze the impact of the application of technological innovations, specifically Artificial Intelligence (AI) and Data Analysis (DA), on the Financial Reporting Process (PPK) and Accounting Profession (PA). Using Structural Equation Modeling (SEM) through SmartPLS software, this study examines the direct influence of AI and DA on two main aspects of accounting: the financial reporting process and the accounting profession itself. The findings indicate that DA has a significant effect on both variables, PPK and PA, strengthening the role of Data Analysis in improving the efficiency and accuracy of financial reporting and enhancing the strategic role of accountants. Meanwhile, AI does not show a significant impact on both variables, suggesting that the implementation of AI in accounting is still in its early stages and requires time to show a greater impact. The implications of these findings provide important insights for companies and accounting education regarding the importance of applying technology to support sustainable accounting and improve the quality of financial reporting. The results of this study provide innovations in the integration, impact and application of technology in accounting practices, the accounting profession, factors that can support the realization of academic accounting.</i></p> <p>Keywords: <i>Artificial Intelligence; Data Analysis; Financial Reporting Process; Accounting Profession</i></p>

INTRODUCTION

Modern accounting practices have been significantly influenced by technological advancements, leading to the adoption of various software and technologies to enhance efficiency, accuracy, and compliance. However, the integration and sustainable implementation of tools, platforms, and technological processes across all business decision-making processes have had significant consequences on the accounting profession. Some of the technologies commonly used in modern accounting practices include Artificial Intelligence (AI), Data Analysis, and others. These systems generally integrate various business functions, including accounting, finance, human resources, and supply chain management, into a single platform, enabling efficient data management and improved decision-making (Banham, 2017; Cleary et al., 2022; Jaman & Pertiwi, 2023).

Technological advancements such as Artificial Intelligence (AI), Data Analysis, and others are still in the early stages of development and product launch, but have already impacted various geographic areas and industries (Sun & Medaglia, 2019). Organizations affected by this technological advancement in the accounting profession include the “Big 4” Public Accounting

Firms, which have launched accounting tools and services based on the integration of AI and other tools that are progressively being used across many business sectors. While the application of these technologies can increase investor interest and industry market appeal, uncertainty still remains regarding how the integration of these technologies will unfold (Appelbaum et al., 2017). Specifically, and central to this research, there appears to be considerable uncertainty regarding how these technologies may transform the accounting profession. This uncertainty has become a significant aspect of professional discussions because, fundamentally, these technologies are categorized as developments in accounting information systems.

Although it is clear that nearly every aspect of accounting and information technology is evolving to meet changes in market conditions, its application by practitioners remains inconsistent. In this regard, technology is generally viewed as a tool or instrument, making it a broader subject (Utami et al., 2024). However, what requires closer attention and further analysis is the implications of utilizing these technologies for accounting professionals (Moll & Yigitbasioglu, 2019). This is the focus of this research, as the accounting and finance professions are amid large-scale changes, necessitating further exploration into investments in sustainable accounting and the application of technology, specifically AI, which should be reevaluated in terms of its function and utility, as it has the potential to disrupt the accounting profession (Astuti et al., 2024).

Sustainable accounting, initially a disruptive idea, did not develop or evolved within its own scope, but the trend and shift toward more continuous and sustainable accounting is a reflection of changes not only in market dynamics and forces but also in specific accounting changes that attract the accounting profession (Hasan, 2021; Ilmiyono et al., 2024; Utami et al., 2024). Trends in technological advancements and the increasing importance of data as a business asset, which initially were disconnected, are now bridged by stakeholder theory. This theory helps to bridge the gap between financial reporting and other types of information, aligning market reactions in response to changes in financial reporting with technology (Almufadda & Almezeini, 2022). This presents both a challenge and an opportunity for accounting professionals.

Therefore, this study focuses on how technological innovations can support sustainable accounting, particularly in financial reporting and the accounting profession. In addition to focusing on the accounting profession and sustainable accounting, this research also seeks to comprehensively understand the adaptation of technological innovations in multinational companies that incorporate technology innovations in their accounting practices (Quattrone, 2016). This is due to the complex interaction between technology and the nuanced accounting procedures unique to business environments. Consequently, this study aims to examine the impact of integrating technological innovations (AI, Data Analysis) in the financial reporting process and the role of the accounting profession.

LITERATURE REVIEW

Research on digitalization and financial reporting, which relates to the application of technological innovations to support the creation of sustainable accounting, continues to evolve alongside changes in accounting regulations and increasingly complex business and market needs (Ilmiyono et al., 2024; Utami et al., 2022). Several studies have examined the application of AI in accounting and financial reporting, showing that AI application in accounting can provide benefits such as increased efficiency, productivity, and better accuracy (Han et al., 2023; Issa et al., 2016). However, it also presents challenges, including income and wealth inequality, and the extinction of traditional jobs (Lee & Tajudeen, 2020; Tiron-Tudor et al., 2021). Additionally, AI implementation in accounting and financial reporting can automate routine accounting activities, improve accuracy, and accelerate decision-making (Bellucci et al., 2022; Han et al., 2023).

Several studies have also explored the effects of technology adoption in accounting practices, indicating that technology enables accountants to access financial data and perform accounting tasks from anywhere, at any time, and using any device with internet access. Technology can also

improve efficiency and reduce human errors in accounting practices (Cleary et al., 2022; Davis, 1989; Schäffer et al., 2021).

Overall, research on digitalization and financial reporting continues to evolve with the goal of improving the utility and benefit of technology in streamlining accounting processes and practices, thereby enabling sustainable accounting and enhancing satisfaction in the business environment (Bellucci et al., 2022; Liu et al., 2023). Based on the explanations and previous research findings, the hypotheses to be tested in this study are:

H1: The implementation of AI can influence the financial reporting process.

H2: The implementation of AI can influence the existence of the accounting profession.

H3: The implementation of Data Analysis can influence the financial reporting process.

H4: The implementation of Data Analysis can influence the existence of the accounting profession.

Hypotheses and conceptual model to be tested are as follows:

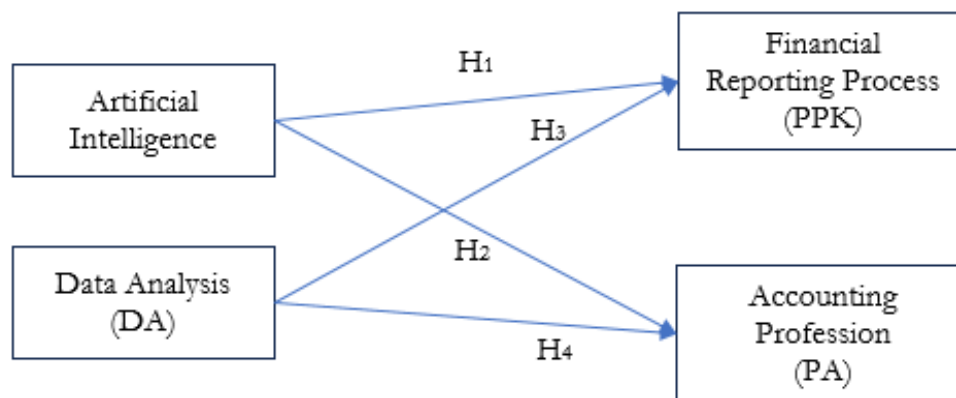


Figure 1. Conceptual Framework

METHODS

This study employs a quantitative research method. This approach is used to provide a comprehensive understanding of the application and impact of technology (AI, data analysis) in the financial reporting process, accounting practices, and the accounting profession. The study uses a quantitative method with the aim of integrating data collection and analysis techniques to triangulate findings and provide a stronger and more holistic perspective. The quantitative method in this study seeks to measure the level of technology innovation implementation and explore the potential correlation between the application of technology and the various objects used in this research.

The research objects are technological innovations (AI, data analysis) related to the financial reporting process and accounting practices within the accounting profession. Initially, the researcher will conduct testing based on survey results using question indicators that approximate the impact and application of technological innovations (AI, data analysis) in the process of preparing financial reports, accounting practices, and the accounting profession. Following this, an analysis of the literature discussing the impact of these technological innovations will be conducted. In the final stage, this study will explain the results of the quantitative analysis of the proposed hypotheses, supported by literature and previous research findings related to the study.

The sampling technique used is purposive sampling, categorizing accounting professionals working in companies or industrial sectors that have already implemented technological innovations in their accounting practices. The survey instrument is designed to collect data on the level of technology adoption, perceived benefits and challenges, as well as the impact of

technology on accounting processes. The questions will be formulated using a Likert scale to gather quantitative insights.

The data analysis technique used for quantitative analysis is Structural Equation Modeling (SEM) with the Partial Least Square (PLS) statistical software. The advantage of PLS analysis in this method is that it does not rely on many assumptions, data does not need to follow a multivariate normal distribution, it can be used with the same model, and the sample size does not have to be large. Before conducting the data analysis, the first step is to test the quality of the instrument, namely through validity and reliability tests.

RESULTS AND DISCUSSION

The population in this study consists of all accounting professionals working in multinational companies or industry sectors that have already implemented technological innovations in their accounting practices. The data used in this study were obtained through a questionnaire with Likert-scale questions, distributed online via Google Forms.

Regarding the data collection results, there are limitations in the research sample, specifically the accounting professions, which include financial accountants, management accountants, tax accountants, internal auditors, and external auditors. Based on the data collection results, a total sample size of 58 accounting professionals was obtained. This study focuses on the application of technological innovations in the financial reporting process by accounting professionals.

The following is the classification of respondents based on profession and years of experience:

Tabel 1. Classification of Respondents Based on Profession and Length of Work

	Description	Total	Persentase
Profession	Internal Auditor	15	26%
	Eksternal Auditor	17	29%
	Financial Accountant	21	36%
	Management Accountant	5	9%
	Education Accountant	10	17%
Number of Respondents		58	100%
Length of work	0 – 5 years	13	22%
	5 – 10 years	12	21%
	11- 15 years	8	14%
	15 – 20 years	10	17%
	20 years and above	15	26%
Number of Respondents		58	100%

Table 1 presents the classification of respondents based on profession and years of experience, providing an overview of the diversity in professional backgrounds and experience in the fields of accounting and auditing. By profession, the majority of respondents are Financial Accountants (36%) and External Auditors (29%), reflecting the dominance of these two main professions in accounting and auditing. Additionally, Internal Auditors contribute 26% of the total respondents, while Educator Accountants and Management Accountants each account for 17% and 9%,

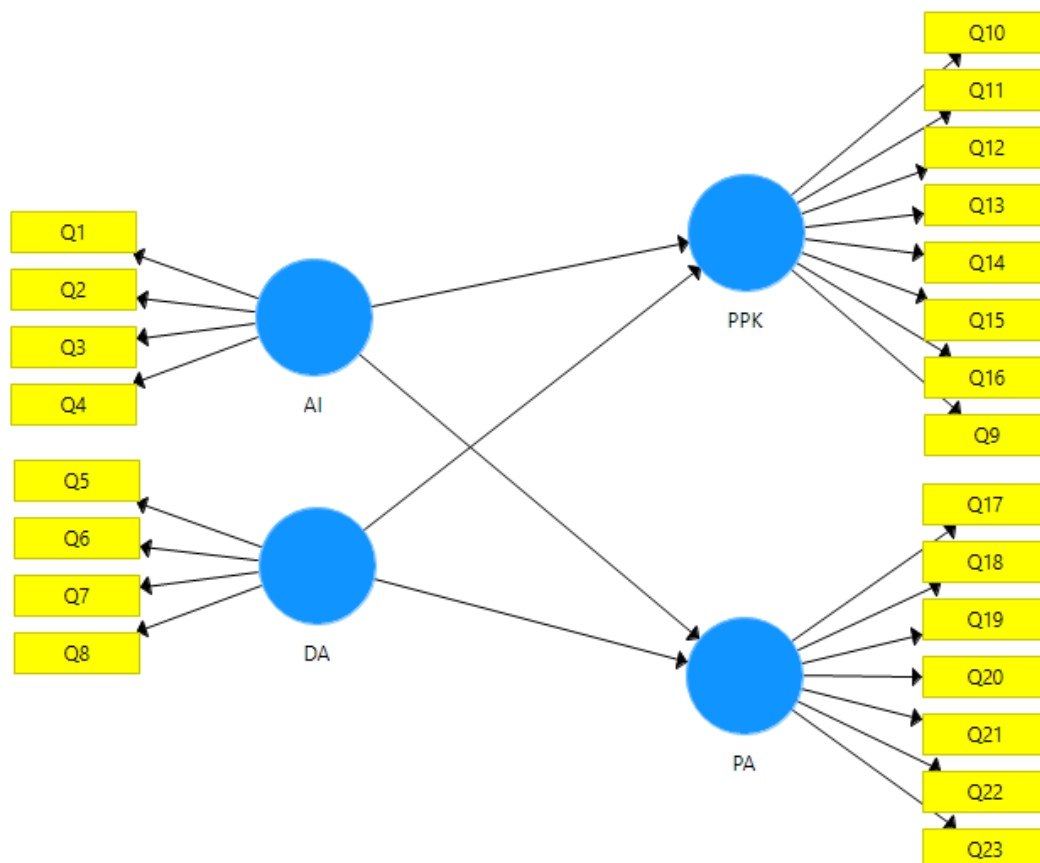
respectively. This diversity in professions provides a comprehensive perspective on the application of technology in accounting and auditing, as well as its impact on accounting practices across various sectors.

In terms of work experience, the distribution of respondents shows a considerable range, with 26% having over 20 years of experience, followed by 22% with 0-5 years of experience. 21% of respondents have 5-10 years of experience, 17% have 15-20 years of experience, and 14% have 11-15 years of experience. This variety in work experience allows for a broad range of viewpoints from various stages of career development, which may influence attitudes toward the application of technology in accounting and auditing. Therefore, this data reflects a variety of perspectives, from early career to long-term experience in the accounting profession, which is expected to provide a more complete and in-depth insight into this study.

Research Model Description

This research model focuses on the relationship between the application of Artificial Intelligence (AI) and Data Analysis (DA) and two dependent variables: the Financial Reporting Process (FRP) and the Existence of the Accounting Profession (AP). In this model, AI and DA are considered independent variables that influence FRP and AP, each measured by several indicators listed in the questions (Q1 to Q23).

The application of AI is measured using indicators Q1 to Q4. This variable assesses the extent of Artificial Intelligence technology implementation within organizations or systems related to the study. In this model, AI is expected to influence the financial reporting process and the existence of the accounting profession. The application of DA is measured using indicators Q5 to Q8. This variable describes the use of Data Analysis in accounting and financial practices, as well as its role in improving the quality of the financial reporting process and the development of the accounting profession.



Source: Output SmartPLS, 2025

Figure 2. Research Model

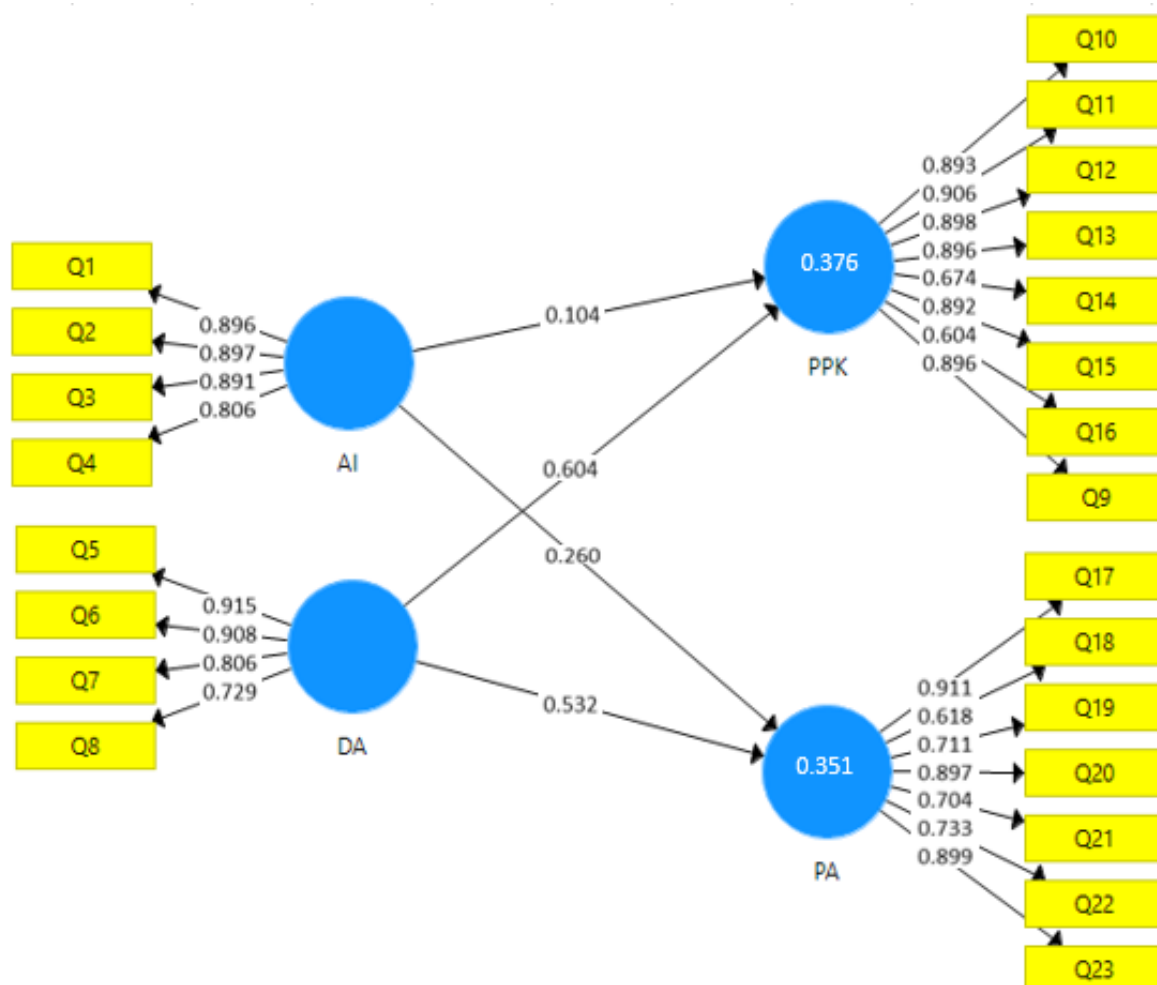
The dependent variables in this study include FRP, measured by indicators Q9 to Q16. This variable illustrates how the financial reporting process can be influenced by the application of technology and data analysis. FRP is associated with the quality and efficiency of reporting, which can affect the overall performance of the organization. The second dependent variable is AP, measured by indicators Q17 to Q23. This variable assesses how the accounting profession plays a role in the context of the application of technology and data analysis. AP is associated with how the profession evolves and adapts to technological advancements.

Measurement Model Results

Before conducting further analysis to address the research questions, the researcher performed tests on the research indicators, specifically testing the validity and reliability of the constructs, as well as the relationship between the indicators and the constructs.

Loading Factor

Table 2 below presents the results of the outer loading, which aims to show the contribution of each indicator to the construct it represents in the model. Indicators with an outer loading value greater than 0.7 are considered to make a significant contribution to measuring the relevant construct. In this study, the analysis results show that all indicators have values greater than 0.7, indicating that all indicators in this study are valid and reliable in measuring the intended constructs.



Source: Output SmartPLS, 2025

Figure 3. Measurement Model Results (Outer Model)

Tabel 2. Outer Loading Result

	AI	DA	PPK	PA		
Q1	0.896		Q9	0.893	Q17	0.911
Q2	0.897		Q10	0.906	Q18	0.618
Q3	0.891		Q11	0.898	Q19	0.711
Q4	0.806		Q12	0.896	Q20	0.897
Q5		0.915	Q13	0.674	Q21	0.704
Q6		0.908	Q14	0.892	Q22	0.733
Q7		0.806	Q15	0.604	Q23	0.899
Q8		0.729	Q16	0.896		

Source: Output SmartPLS, 2025

Construct Validity and Reliability

Table 3 below presents the results of Cronbach's Alpha and Composite Reliability used to measure the reliability of the constructs, while the Average Variance Extracted (AVE) measures the construct validity.

Tabel 3. Construct Reliability and Validity Result

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
AI	0.735	0.715	0.712	0.732
DA	0.714	0.764	0.773	0.769
PA	0.746	0.757	0.822	0.701
PPK	0.762	0.755	0.768	0.797

Source: Output SmartPLS, 2025

Based on the results shown in Table 3, all constructs in the model have a Cronbach's Alpha greater than 0.7, which indicates that the measurement instruments used to assess AI, DA, FRP, and AP have good reliability. This means that the indicators used in this study are consistent in measuring the intended constructs. Additionally, the rho_A and composite reliability values also show results greater than 0.7, which indicates that all constructs have good reliability, ensuring that the analysis results will be more accurate and reliable.

The AVE results in Table 3 aim to measure the extent of variance explained by the construct through the indicators used. An AVE value greater than 0.5 indicates that the construct can explain more than 50% of the variance in the indicators. The analysis results for AVE show that all AVE values are greater than 0.5, meaning that the indicators in this model can explain most of the variance of the intended constructs.

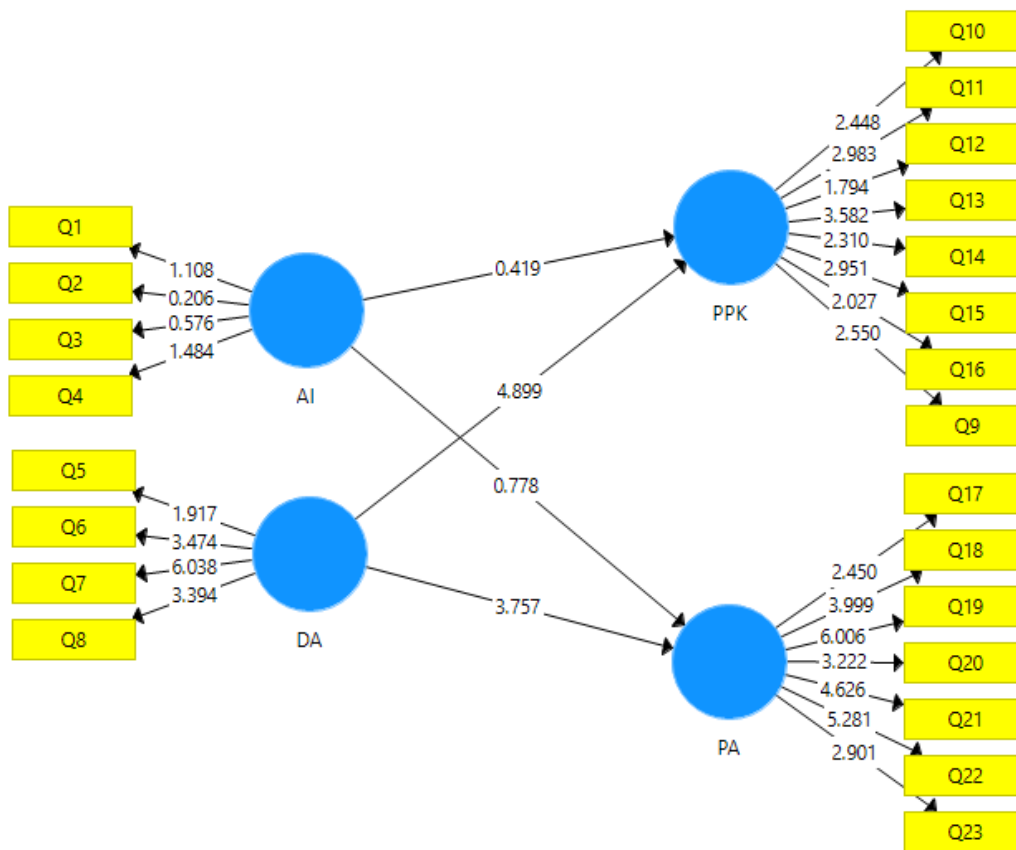
Hypothesis Testing Results

Based on the results of hypothesis testing obtained from model analysis using SmartPLS, the following is an explanation of the relationships between the variables tested in the model, with a focus on the T-Value and P-Value for each relationship. In line with the issues addressed in this study, the aim is to examine the impact of the implementation of technological innovations, specifically AI and DA, on the financial reporting process and the existence of the accounting profession. The results of this analysis are shown in Table 4 below:

Tabel 4. Statistical Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Conclusion
AI -> PA	0.260	0.006	0.335	0.778	0.437	H1 Rejected
AI -> PPK	0.104	0.023	0.248	0.419	0.676	H2 Rejected
DA -> PA	0.532	0.514	0.141	3.757	0.000	H3 Accepted
DA -> PPK	0.604	0.596	0.123	4.899	0.000	H4 Accepted
R Square	PA	0.351				
	PPK	0.376				
R Square Adjusted	PA	0.328				
	PPK	0.352				

Source: Output SmartPLS, 2025



Source: Output SmartPLS, 2025

Figure 4. Bootstrapping Results(Path Coefficient)

The analysis results, both in Table 4 and Figure 4, can be explained as follows:

AI -> FRP (Artificial Intelligence -> Financial Reporting Process)

The relationship between AI and FRP shows a very low T-Value (0.419) and a high P-Value (0.676), indicating that the relationship between these two variables is not significant. A P-Value greater than 0.05 indicates that there is insufficient evidence to support the claim that AI has an effect on FRP. This means that AI does not have a significant impact on FRP, and Hypothesis 1, which states that there is an effect, is not supported.

AI -> AP (Artificial Intelligence -> Existence of the Accounting Profession)

The relationship between AI and AP shows a T-Value of 0.778 and a P-Value of 0.437, which is greater than the significance threshold of 0.05. This indicates that the relationship between AI and AP is not statistically significant. Therefore, Hypothesis 2, which states that AI influences AP, is not supported. The analysis results indicate that this relationship is not strong enough to be relied upon in the model.

DA -> FRP (Data Analysis -> Financial Reporting Process)

The relationship between DA and FRP shows a very high T-Value (4.899) and a very low P-Value (0.000), indicating that this relationship is highly significant. This result supports Hypothesis 3, which suggests that the application of data analysis positively affects the financial reporting process (FRP). The relationship is very strong and significant in the model.

DA -> AP (Data Analysis -> Existence of the Accounting Profession)

The relationship between DA and AP shows a fairly high T-Value (3.757) and a very low P-Value (0.000), indicating that this relationship is statistically significant. A T-Value greater than 1.96 and a P-Value smaller than 0.05 support Hypothesis 4, which suggests that data analysis (DA) positively influences the existence of the accounting profession (AP).

Discussion of Research Results

Based on the results of this study, which explains the relationships between the variables tested in this research, involving Artificial Intelligence (AI), Data Analysis (DA), the Financial Reporting Process (FRP), and the Existence of the Accounting Profession (AP), the following discussion links the data analysis results with the research objectives and problem formulation, focusing on the impact of technological innovation implementation in accounting practices.

Impact of AI Implementation on the Financial Reporting Process

The relationship between AI and the Financial Reporting Process (FRP) also shows insignificant results with a T-Value of 0.419 and a P-Value of 0.676. This finding confirms that the implementation of AI in the financial reporting process in this study does not have a significant impact. This aligns with findings in the literature that indicate that while AI can improve efficiency in processing financial data, its impact on broader financial reporting may not be immediately visible in the short term. AI in accounting is more commonly applied to more routine and structured tasks such as automated audits or basic data analysis (Bellucci et al., 2022; Marques & Santos, 2023), but more complex applications in financial reporting, which require interpretation and policy, still need time to develop.

Research by (Sun & Medaglia, 2019) also suggests that while AI can assist in automating many processes, challenges remain in applying it to more complex financial reporting, especially with respect to the interpretation of accounting decisions that require human judgment. This may explain why the relationship between AI and FRP was not significant in this study.

Impact of AI Implementation on the Existence of the Accounting Profession

The results of this study show that the relationship between Artificial Intelligence (AI) and the Accounting Profession (AP) is not significant, with a T-Value of 0.778 and a P-Value of 0.437. This means that in this study, the implementation of AI does not show a significant impact on the accounting profession. This can be explained by the Technology Acceptance Model (TAM), which states that technology adoption by individuals is heavily influenced by their perceptions of the ease of use and the benefits of the technology (Davis, 1989). Although AI can offer convenience and efficiency in several aspects of accounting work, such as automating routine tasks, its adoption in the accounting profession may take longer to become widely accepted due to the significant changes in work practices and required skills (Bellucci et al., 2022; Han et al., 2023; Sart & Seethamraju, 2022).

Previous research by (Hasan, 2021) also indicates that while AI can improve efficiency and accuracy in accounting, challenges remain regarding its acceptance and adoption by accounting

professionals, especially concerning uncertainty about the impact of AI on their jobs. Therefore, although AI offers significant benefits, in this study, no significant impact on the accounting profession was found during the study periode.

Impact of DA Implementation on the Financial Reporting Process

The relationship between Data Analysis (DA) and the Financial Reporting Process (FRP) shows a significant result, with a high T-Value of 3.757 and a very low P-Value of 0.000. This result indicates that the implementation of Data Analysis has a positive and significant impact on the financial reporting process. This aligns with the Resource-Based View (RBV) theory, which posits that effective management and utilization of resources (such as data) can provide a competitive advantage for companies (Appelbaum et al., 2017; Barney, 1991). In the context of the accounting profession, Data Analysis enables accountants to manage and analyze more complex financial data, enhancing their analytical skills and making better decisions.

Research by (Lee & Tajudeen, 2020) also supports this finding, showing that the application of Data Analysis in accounting practices allows accountants to increase efficiency, reduce human errors, and improve the quality of financial reporting. With more advanced data analysis, the accounting profession can evolve to become more strategic and data-driven.

Impact of DA Implementation on the Existence of the Accounting Profession

The relationship between Data Analysis and the Financial Reporting Process (FRP) also shows significant results, with a very high T-Value of 4.899 and a very low P-Value of 0.000. This indicates that Data Analysis has a strong positive impact on the financial reporting process. This supports the Technology-Organization-Environment (TOE) theory, which states that information technology can enhance business processes in organizations through better data integration and analysis (Tomatzky & Fleischer, 1990). In the context of financial reporting, the use of Data Analysis enables companies to process large amounts of data more quickly and accurately, enhancing transparency and efficiency in preparing financial reports (Marques & Santos, 2023).

Research by (Jaman & Pertiwi, 2023) also shows that Data Analysis in accounting can improve the processing and presentation of financial reports in a more timely and quality manner. This allows accountants to provide better insights to stakeholders regarding the company's financial condition, which in turn supports more sustainable accounting practices.

CONCLUSION

Based on the results of this study regarding the impact of the implementation of technological innovations, Artificial Intelligence (AI) and Data Analysis (DA), on the Financial Reporting Process (FRP) and the Accounting Profession (AP), it can be concluded that Data Analysis (DA) has a significant impact on both the Financial Reporting Process (FRP) and the Accounting Profession (AP). DA has proven to enhance efficiency, accuracy, and transparency in the financial reporting process, as well as strengthen the strategic role of accountants in data-driven decision-making. Artificial Intelligence (AI), despite its great potential, does not show a significant impact on the Financial Reporting Process (FRP) and the Accounting Profession (AP) in this study. This may be due to the challenges in adopting and implementing AI in the accounting environment, which is still in its early stages, as well as the need for accounting professionals to adapt to this new technology.

The results of this study indicate that the implementation of Data Analysis can accelerate and improve the quality of financial reports produced by companies, which in turn enhances the credibility of the accounting profession. However, the implementation of AI in the context of financial reporting and the accounting profession still requires time and better infrastructure readiness to demonstrate significant results.

This study also has some limitations, particularly as it shows that AI has not yet had a significant

impact on the Financial Reporting Process and the Accounting Profession. Further research is needed to explore the factors influencing AI adoption in the accounting profession. Future studies could explore the role of AI in more specific accounting tasks or in contexts where companies are more mature in implementing technology. Further research could also expand the focus to different types of companies to understand how the implementation of Data Analysis and AI may vary depending on the size and complexity of organizations. Longitudinal and more in-depth studies could be conducted to measure the long-term impact of AI and Data Analysis on the accounting profession, particularly in terms of the development of accountants' skills and changes in their roles in the future.

This research has implications for gaining a competitive advantage for companies adopting Data Analysis and AI. Companies can achieve a competitive edge through enhanced operational efficiency and the ability to produce financial reports more quickly and accurately. Companies that can optimize the use of these technologies will be better positioned to cope with rapid market and regulatory changes. Furthermore, although AI has not shown significant impact in this study, companies need to prepare for broader adoption of this technology in the future. AI can assist companies in automating routine accounting tasks and improving data-driven decision-making. Therefore, companies should invest in professional accounting training and the infrastructure needed to support the effective implementation of AI (Dai & Xu, 2023; Kokina & Davenport, 2017).

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Data Availability

The data supporting the findings of this study are available within the article and its supplementary materials. Any additional data that support the findings of this study are available from the corresponding author upon reasonable request.

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Conflict of Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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