

THE ROLE OF ACCOUNTANTS IN FACING ECONOMIC DIGITALIZATION TOWARDS THE ERA OF SOCIETY 5.0

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ABSTRACT

In preparation for the era of Society 5.0, economic digitization has brought drastic changes that have triggered the evolution of the accounting profession. The Society 5.0 zone is seen as an area that encourages interaction between humans, technology and robots to improve the quality of life. Economic digitalization is a global phenomenon that is driving structural changes in the business and financial sectors. In the modern informatics era, technological advances have had a significant impact on accounting practices and strategic decision making by organizations. This research aims to track the development of economic digitalization and provide an overview of the important role of accountants in the context of Society 5.0. The results of this research show that the role of advanced accountants must be broad and flexible in order to participate in the digital revolution that is taking place. Competent and responsive accounting professionals will play a vital role in promoting national economic stability and competitiveness, as the country advances towards Society 5.0.

KEYWORDS *Economic Digitalization, Accountant Profession, Society 5.0, Technology, Effort*



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INTRODUCTION

Economic digitalization is a global phenomenon driving structural changes in business sectors and social life. In this era, we are guided by the vision of Society 5.0, where digital technology is harmoniously combined with human aspects to solve modern complex problems. In this context, accounting as one of the important managerial disciplines plays a significant role in empowering digital transformation in industries and society.

This research will analyze how accounting professionals can evolve to meet the current challenges of economic digitalization. Based on the Society 5.0 model

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observed by the Ministry of Finance of Japan (MOF), the main objectives are to protect individual rights, achieve smarter economic growth, and ensure a safe environment. From an accounting perspective, this is highly relevant because the profession always focuses on financial transparency, organizational integrity, and clear financial reporting. Major challenges to be addressed include the implementation of automated accounting systems, increased process efficiency, big data research, and the adaptation of international standards such as IFRS or US GAAP, which are increasingly competing in the global market. Additionally, the moral and ethical impacts of new technologies such as blockchain, AI, and IoT on traditional accounting practices need to be reflected upon.

This research aims to provide a general overview of how accounting professionals can strategically act in response to economic digitalization, in terms of continuous learning efforts, interdisciplinary collaboration, and active participation in regulatory institution reforms and accounting standardization. The results are seen as a first step to ensure that accounting experts not only follow digital trends but also play a vital role in translating Society 5.0 values into corporate operational realities and community support.

As widely known, the accounting industry is seen to have many prospects. However, over time, more people are beginning to question whether the accounting profession will remain relevant in the future. The world is currently entering a rapidly evolving digital era, and the accounting profession is no exception. The Society 5.0 era can be seen as starting when technology has become an integral part of human existence, and the internet is used for purposes other than sharing information. Japan was the first country to enter the Society 5.0 era, and Indonesia is now getting closer to that era. As a result, the human resources used will be fewer. Consequently, some accountants are concerned about their future and whether technology will eventually replace them. This technological shift has the power to change human perceptions and inspire original ideas. The era known as Society 5.0 will witness the use of contemporary knowledge to simplify human existence, including the application of robots and artificial intelligence (Ariani & Syahrani, 2022).

The year 2019 marked the beginning of this era, which is an extension of the Fourth Industrial Revolution. In fact, Society 5.0 is an improved version of the past. As we know, Society 1.0 was the time when society was still hunting and using script, Society 2.0 was the time when society began farming, Society 3.0 was the time when society began using machines in daily life, and Society 4.0 was when people began using computers and the internet. Society will integrate technology into every aspect of life and focus on everything in the Society 5.0 period (Puspita et al., 2020). According to Fukuyama (2018), the Japanese government's idea of Society 5.0 is clear. Many technologies developed during the Society 5.0 period with the aim of achieving human well-being.

A previous comparative study entitled "The Influence of Technical Progress on the Accounting Profession" was conducted by Andriyanto et al., (2021) to determine the influence of technical progress on the accounting profession. Depending on how well accountants can adapt to technological advancements. Andriyanto et al. (2021) said that although technical progress has a positive impact, it can also be a threat to progress. Another similar study was conducted by Rosmida (2019) on

"The Transformation of the Accountant's Role in the Fourth Industrial Revolution Era and the Challenges of Society 5.0". The purpose of this research is to ensure how the accountant's function has changed in the context of the Fourth Industrial Revolution and what obstacles they now face in the Society 5.0 era. The conclusion of this research is that to develop, accountants need to have the right plan. In addition, there are five other things that accountants need to do to prepare for the Society 5.0 era, one of which is investing. Anitsa et al. (2021) also conducted a previous study titled "Indonesian Accounting Students Facing Society 5.0". The purpose of this research is to better prepare accounting students for the transition from the Fourth Industrial Revolution to Society 5.0. Based on the research findings, today's youth are still not ready to understand the latest technological advancements. However, through the use of MYOB software and the addition of soft skills through extracurricular activities, students are starting to adapt to become highly intelligent members of society. Among the many previous studies examining the evolution of technology and the field of accounting, none have conducted a comprehensive analysis of how the digitalization of the economy, occurring in the Society 5.0 era, impacts the accounting profession.

This study attempts to examine a number of reference materials on the differences in accounting practices between the past and the Society 5.0 era. They also examine the difficulties caused by declining demand for various accounting specializations in the workplace and ultimately suggest a number of competencies that accountants need to effectively adapt to the digitalization of the economy in the Society 5.0 era. In the context of Society 5.0, this research aims to complement the literacy resources currently produced to help advance the accounting profession. The researchers conducted this study with the aim of providing a realistic overview of the accounting profession before the Society 5.0 era given the rapid technological advancements and subsequently driving the entry of the Society 5.0 era. Additionally, academics are interested in studying what steps accountants need to take to prepare for the digitalization of the economy. These initiatives should reduce the likelihood that technology will eventually replace the accounting profession.

Literature Review

Definition of Accounting

Accounting is the process of recording, organizing, summarizing, and presenting financial transactions of a corporation or other legal entities in a certain manner, as well as analyzing the results of these transactions (Soemarso, 2009: 90). Accounting is often characterized as an information system that reports the performance and financial status of a company to stakeholders or to users of accounting information (Heri S.E., M.Si., 2015: 6).

Development of Accounting in Indonesia

In Indonesia, the growth of accounting follows the path of the commercial world, including the trading and manufacturing sectors. As a service activity, accounting is highly dependent on societal activities. Business expansion in Indonesia has brought significant progress to the growth of accounting in the country. The

complexity of transactions is expected to increase along with the advancement of business globally, both in terms of variety and quantity of transactions. Ultimately, this will directly impact the overall progress of the accounting field (Drs. Hadri Mulya, M.Si 2013:4). Accounting has been present in Indonesia since the time of ancient kingdoms, including the Majapahit, Sriwijaya, and Mataram kingdoms. These kingdoms are considered to represent the "gateway" of accounting to Indonesia (Waluyo, 2008, p. 19). In Indonesia, accounting has been practiced since 1642 (Purwanti & Nugraheni, 2001, p. 2).

Initially, there were not many Indonesians working in the field of accounting. Even during the Dutch colonial period, they were merely assistants or supporting staff. J. D. Massie was the first Indonesian to work in the accounting industry. He was employed as a bookkeeper for tax accountants at that time. Indonesia faced severe labor shortages during the Japanese occupation, especially in the field of accounting. Ninety percent of the people in the financial industry were Dutch. Realizing this, a man named Pak Slamet established courses to fill roles that mostly consisted of Indonesians (Pujiyanti, 2015, p. 10). Only after the enactment of Law Number 34 of 1954 did the accountant title become official. The Indonesian Institute of Accountants or IAI was then established three years later (Murwanto, Khanna, & Zijl, 2011, pp. 151-153). However, in the following years, no one could simply claim the appointment of accountant.

According to Law Number 34 of 1954, which caused much controversy, state universities were allowed to confer accounting degrees; in other words, private universities were reluctant to confer this title. Graduates of private universities had the opportunity to obtain an accounting degree through a state examination between 1980 and 2000. Based on Minister of Education and Culture Decree No.056/U/1999, the accountant title can now be granted by all public and private institutions through the Faculty of Economics, eventually being established in 2001 (Putri, 2010). Five Indonesian accountants founded the Indonesian Institute of Accountants (IAI), a professional association that brings accountants together on December 23, 1957. Since 1967, the field of accounting has been growing rapidly (Shatu, 2016, pp. 12–13).

Accounting Profession

According to Sutarsih (2009), a profession is a field of work that requires competence, including the talents possessed by each member. Meanwhile, an accountant is a professional term used by someone who is responsible for recording the financial reports of an institution, according to Pravitasari (2015), and its usage is protected by legal regulations. Considering the above reasons, it can be concluded that someone who holds a degree in accordance with Law Number 34 of 1954 and has experience in the field of accounting can choose to pursue a career in accounting. The accounting profession is believed to have originated from England in the fifteenth century. It all started when corporate management asked others to investigate the possibility of bookkeeping fraud. Business managers used these third parties to verify the accuracy of the company's financial reporting. Considering this event, someone who audits financial records is now called an auditor (Andriyanto et al., 2021).

The accounting industry will always evolve over time in response to new developments. There are many different disciplines within the accounting profession today. Public accountants, corporate accountants, government accountants, and educational accountants are among the specializations in the accounting profession (Lestari et al., 2016). One must first register for Professional Accounting Education (PPAK) and successfully complete certification in order to pursue a career in accounting. The primary responsibility of an accountant is undoubtedly determined by the classification of the accounting field.

The main responsibility of accounting professionals is to provide financial data collected from the economic operations of an organization. Accountants will then translate it into financial reports and submit them to decision-makers. Of course, the primary responsibility of an accountant is to provide various benefits to an institution. This advantage will support an organization's decision-making process for management, planning, evaluation, and control (Isnawati, 2021). This means that an accountant is qualified to respond to questions about a company's survival and provide advice to improve its operations. This indicates that the accounting industry plays a crucial role in ensuring accountability and the long-term sustainability of the economy in Indonesia. To fulfill these responsibilities and receive these rewards, an accountant must have a range of abilities.

Good accounting knowledge and skills are the most important abilities for an accountant. This assertion is consistent with the belief that human creativity, communication skills, and critical thinking are the foundation of technology and education (Prasetyo, 2019). This means that to complete complex accounting tasks, an accountant must always be proficient in using their knowledge and abilities. Surprisingly, the accounting profession receives respect in society considering the efforts made by accountants in serving the community with their best abilities. As stated by Pakaluk & Chefers (in Sihotang, 2019), the accounting profession is based on four main principles. First, honesty is fundamental in the accounting profession. Second, an accountant's attitude is not limited to monetary incentives. Third, the virtue of the accounting profession revolves around providing detailed financial reports to internal and external stakeholders within an organization. Fourth, accountants possess two types of professional attributes: impersonal and personal.

Era Society 5.0

An accountant begins to prepare themselves for the approaching era of Society 5.0 after adapting to the latest advancements in the era of Industry 4.0. The concept of Society 5.0 was initially developed by the Japanese government, and other countries have also adopted it. From the Japanese perspective, Society 5.0 depicts how society has evolved over time (Pratikto et al., 2019). The hunting society phase (Society 1.0) represents the early stage. Next, it advanced to the communal agricultural phase (Society 2.0). Subsequently, the industrial civilization phase (Civilization 3.0) was introduced to humanity. Afterward, society transitioned to the information society phase (Society 4.0), which is a more contemporary stage.

The world will enter the next stage, namely the super-smart society phase (Society 5.0), after going through several phases. Hendarsyah (2019) claims that

the Japanese government describes Society 5.0 as a period when society prioritizes each other over economic progress to achieve a balance between problem-solving and growth. Salgues (2018) periodically conducts further studies on the Society 5.0 era and has identified five characteristics that define this period. The optimal utilization of information and communication technology becomes the top priority. Second, it is targeted towards specific demographics. Third, there is community involvement. Fourth, it adheres to the same principles as in the past, such as knowledge, intellectuality, and sustainability.

The emergence of economic barriers is the fifth characteristic. Another characteristic of this era is the introduction of technology and robots replacing accountants in their work. Fukuyama (2018) states that in the era of Society 5.0, new innovation goals are beginning to take shape. These targets include Public Key Infrastructure (PKI), Mixed Reality (MR), Augmented Reality (AR), Virtual Reality (VR), Internet of Things (IoT), Artificial Intelligence (AI), autonomous robotics, big data, edge, and on-demand. Additionally, a different perspective that aligns with Fukuyama's claim is that in the context of Society 5.0, new technologies such as artificial intelligence (AI), big data, and autonomous robots are used to assist or complete accountants' tasks (Nastiti & Ni'mal'Abdu, 2020). This indicates that the Society 5.0 period has both negative impacts on the sustainability of the accounting profession itself besides providing beneficial experiences for accountants in terms of convenience. Of course, this also impacts the role of accountants overall. One of the benefits of living in the Society 5.0 era is that the system can easily address economic issues. Its benefits include more effective and efficient ways to balance the global economy.

The goal of this era is to advance the capabilities of accountants and create possibilities that were unavailable in previous eras. According to Handayani & Mu-liastrini (2020), the goal of the Society 5.0 period is to establish Sustainable Development Goals (SDGs), address social issues, and substantially improve the standard of living compared to previous eras. As known, there are both positive and negative impacts of the Society 5.0 period on accountants. The emergence of the Society 5.0 era poses a danger to jobs. According to Frey and Osborne's research (2017), the accounting industry accounts for about 47% of all jobs in the US. The accounting industry is estimated to soon become highly automated. Instead of employing people, many companies are starting to use robots and technology. This is due to long-term cost reductions for companies. This means that as job opportunities become scarcer, the unemployment rate of a country will increase. Additionally, the Society 5.0 period will facilitate human access to information and enhance society's integration with it.

Atiah (2020) asserts that technological advancements and information industry will enable anyone to quickly access various information from anywhere in the world, including the farthest regions. This situation suggests that there are no limitations or barriers that can hinder the transformation process. Another perspective stating that there are no longer any barriers in the relationship between humans and technology in the Society 5.0 era also supports this (Febrianti et al., 2020). One negative impact of this is the increasing dependency of humans on technology.

Digitalization of Economy

The emergence of the Industry 4.0 and Society 5.0 eras has had a significant and extensive impact on several industries, especially the economy. Innovations and growth in digital technology are transforming entire systems both domestically and globally. According to analysis conducted by the McKinsey Global Institute, the emergence of Industry 4.0 and Society 5.0 will impact the job market, with many jobs globally expected to disappear due to the roles played by robots and machines (Satya, 2018). Industry players have adjusted their business models and outdated business environments in response to these developments, creating a new, dynamic, complex, and inventive ecosystem (Winasis et al., 2020). Corporations have made digital economic transformation a top priority to better adapt to the increasingly competitive and dynamic market every day. Policies and practices in the workplace from the traditional economic era, or the period before the rapid advancement of information technology, will be replaced. There will be a significant reduction in manual and traditional business transactions and activities. The widespread use of information technology (hardware, software, applications, and telecommunications) in all aspects of the economy, including internal business, government, and nonprofit operations; inter-organizational transactions; and transactions between individuals acting as consumers and citizens as well as organizations, is what Atkinson & McKay (2007) defined as the digital economy. Companies need to implement integrated digital transformation plans to enhance sustainable commercial opportunities and improve company performance.

Information technology (IT) is a key driver of economic development, according to economists who have researched the impact of IT on all sectors of the economy using growth accounting models in the US and several other countries. In 2011, Atkinson and McKay saw. Even in situations where other variables, such as labor declines, have led to productivity declines, IT is still responsible for all labor productivity increases. Digital transformation leads to increased company efficiency through digitization and networking. However, on the other hand, this system change also results in a decrease in the number of workers needed and the loss of various job opportunities. McKinsey's report estimates that 60% of jobs worldwide will be replaced by digitization, including accounting professions. This may result in the loss of 51.8% of jobs in Indonesia (Nasional, 2014). Technocratic and predictive analysis is a significant part of what is currently being discussed in the discussion of how digitalization will affect future jobs. In other words, econometric models are developed to identify jobs or job portions that can be replaced by digital technology, and then assumptions are made about whether those jobs will be affected or not (Fleming, 2019). Human resources (HR) must adapt to digitalization in the workplace and keep up with the rapid pace of technological advancements. In Indonesia, human resources (HR) must undergo skill transformation, particularly in the field of information and technology skills. In Indonesia, human resources (HR) must master technology so that progress in their field can yield positive results. Additionally, to improve work efficiency in the digital era, one must cultivate critical thinking, originality in creativity, problem-solving skills, and effective communication skills (Puspita et al., 2020).

The Role of Accountants in Economic Digitalization

The rapid advancement in technology is revolutionizing accounting procedures and changing the nature of accountants' jobs and responsibilities. Concerning the future of the accounting profession, several new possibilities and risks have emerged (Hunton, 2002). Various computer programs, information processing, and decision-making issues that were not previously part of the accountant's job description are now integral to the accounting profession. Every aspect of accounting is significantly influenced by information technology (IT). Al-Htaybat & von Alberti-Alhtaybat (2017) claim that every aspect of accounting can be enhanced by integrating technological advancements in a more comprehensive and convincing manner, which would be highly beneficial for accounting practices. Prospective investors and other stakeholders will be able to have a more thorough understanding of companies because corporate financial reporting will be more comprehensive and error-free. The plethora of new technical breakthroughs will cause accounting, in particular, to undergo a transformation of its position. According to Warren et al. (2015), the responsibilities of an accountant go beyond simply preparing accounting reports. They also include advising on company decision-making strategies by analyzing the financial health of the organization and offering decision-making advice. In terms of assessment, accountants will play a larger role in the digital economy. Therefore, accountants will always be needed, even if the public regards them as a matter of weighing. With the emergence of big data and data analysis, technology can now be used for 50% of accountants' tasks. With the availability of automated journalizing software, tasks traditionally performed by accountants, such as processing and organizing financial reports and recording transactions, can now be done with technology. This is because there is no chance of human error in the process of recording and preparing financial statements. Warren et al. (2015) concluded that big data will drastically change all aspects of the accounting profession and practice. Better financial accounting quality and relevance, transparency, and stakeholder decision-making will all be achieved through corporate reporting development and standardization.

An accountant must be proficient in technology to take advantage of all the new technological conveniences available to those involved in the accounting industry. To ensure that economic digitalization does not replace the accounting profession, accountants must possess a variety of soft skills. According to Al-Htaybat and von Alberti-Alhtaybat (2017), the expertise of accountants, particularly discussed as an essential component, cannot be replaced by merely relying on data analysis. Accountants pay attention to the value and principles of scientific accounting besides identifying numbers like machines. Accountants are also required to make deductions based on accurate and comprehensive intuitive factual understanding. To understand accounting data and evaluate data processing results, one must be able to analyze data. Accountants are also needed for statistical analysis, data quality checks, and identifying and resolving data-related questions. As we enter the Society 5.0 era, accountants need to develop creative and inventive attitudes, acquire a number of important soft skills, and be proficient in digital data processing (Anitsa et al., 2021). Accountants must also be able to train artificial intelligence

models and operate machines or robots. Consequently, besides non-financial reporting, accountants are now responsible for computer data protection and information system security. Future changes in industry and technology will require committed professionals who continue to refine their skills, just as accountants do. In the future, the requirements for becoming an accountant will change, but they will remain related to the basic knowledge and skills of the accounting field. Accountants need to be taught to be flexible towards business, industry, and technology.

RESEARCH METHOD

This research method is a literature review. Researchers selected several journals to undergo replication analysis by analyzing literature research on the function of accountants in the Society 5.0 period, based on literature evaluation. The variables in this study are separated into two categories: independent variables, namely the Era of Society 5.0; and dependent variables that are the job of the accountant.

RESULT AND DISCUSSION

Challenges for Accountants Facing the Society 5.0 Era

When presenting business reports, accountants have a responsibility to include specific outcomes, non-monetary success factors—such as employee evaluations, higher production quality, and customer satisfaction—besides monetary values. This expands the scope of presentations to include behaviors. It is clearly visible from the data provided by the accounting system technology itself. The role of an accountant is not only to provide accounting data but also to provide information to stakeholders in decision-making, and accountants must be able to anticipate business policies in facing global competition. Additionally, accountants are responsible for analyzing the impact of management policies in the company, which will be evident when financial and management audits are conducted by public auditors to ensure company transparency to investors. The accountants of the future must possess the skills, qualities, and knowledge required in addition to being innovative and technology-savvy. In the current Society 5.0 era, an accountant fundamentally must be able to adapt to advances in information technology to enhance the effectiveness of the accountant's function in navigating the Society 5.0 era.

The Role of Accountants Facing the Society 5.0 Era

It is impossible to separate the significant impact of information technology advancement from the establishment of new companies. The evolution of accounting in the digital era has increased risks while also creating new opportunities. Entering the digital era, accountants need to adapt to increasingly complex technological advancements, especially in information security systems related to vital customer assets. The digital accounting era facilitates accountants' access to data and financial reporting. In the Society 5.0 era, accountants play a crucial role. An

accountant in their work must possess specific soft skills. All tasks performed by accountants in the digital era can be accomplished by machines.

Here are the main roles of accountants in facing the era of economic digitalization:

1. Adaptation of IT Competencies

The era of Society 5.0 requires accountants to have skills in the field of information technology (IT). Digital tools and automation systems allow practicing accountants to improve the efficiency and effectiveness of their work. In addition, it is important for accountants to understand and master blockchain technology, AI, IoT, and Big Data Analytics.

2. Strategic Function in Business Speed

COVID-19 experiments and the post-COVID environment increased people's dependence on digital technologies, which in turn triggered structural changes in business. Accountants are uniquely positioned to achieve clearer financial and operational visibility, facilitating strategic decisions, including efforts to adapt to the speed of business.

3. Soft Skill

Behind all technological developments, the role of accountants always requires great emotional, intuitive, and communication skills. These soft skills are essential in international collaboration, team building, and holistic problem solving.

4. Contribution to Micro, Small and Medium Enterprises (MSMEs)

True and detailed accounting information becomes the basis for reliable business decisions, both small and large scale. Accountants play a vital role in optimizing MSME performance and using accounting information to navigate dynamic market situations.

5. Data and Insights Integrator

Along with technological developments, accountants' duties also vary, for example, as controllers of digital applications and software, system users, and providing insights on data. Accountants who have this ability will find it easier to join the series of innovation and multidisciplinary collaboration.

6. Responsive to new regulations

Zone Society 5.0 may bring new regulations that require specific implementation in documentation and auditing. Accountants must be prepared to understand and implement new laws that conform to global standards.

7. Step Forward for the Future

Facing the Society 5.0 zone, accountants must continually learn and develop, in order to remain relevant to digital trends. Broad and flexible education and professional development programs will help accountants prepare for future challenges. Thus, the role of accountants in facing economic digitalization ahead of the Society 5.0 era is very important and requires initial steps to optimize their potential in the digital arena.

CONCLUSION

The conclusion of this study is the importance of the role of accountants in the digital era and economic transformation towards Society 5.0. Based on this research, some of the main points can be concluded as follows:

1. Transformation towards Society 5.0

The results of this study see Society 5.0 as a new paradigm that brings together the latest technologies (such as IoT, AI, Big Data) with traditional social governance to provide more effective solutions to global problems.

2. Involvement of the accounting profession

Researchers feel that there is a big challenge for accounting experts so that they do not lose their relevance during the transition to the digital economy. This is also driven by the rapidly increasing focus of the fintech industry, where investment and productivity markets have begun to be significantly replaced by automation systems.

3. The importance of adaptability

To realize the vision of Society 5.0, collaboration between institutions including accounting professional organizations is mandatory. Accountants must be prepared to learn about advanced technical features and how they work, as well as follow the growth trends of the modern corporate world.

4. Continuous innovation and training

Adaptation to the digital environment is strongly influenced by the support of management or regular agencies according to their fields. This encourages accountants to always evolve and carry out constant training efforts to acquire relevant competencies.

In that order, recommendations that are often formulated are that accountants should actively accept change, be trained to understand aspects of information technology, and collaborate with other stakeholders to ensure the integrity of data and financial statements. Thus, accountants will tend to be positive in the issue of digitalization of the economy and society 5.0.

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