



Digital Transformation in Accounting: A Systematic Review of New Trends

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Abstract: *This study aims to identify trends, key issues, and technological developments in digital accounting through a Systematic Literature Review (SLR) approach. Articles were sourced from Google Scholar, published between 2020 and 2025, and focused on Indonesian-language literature. Out of 224 initial articles, 25 met the inclusion criteria and were analyzed using qualitative and bibliometric methods. The findings show that the most dominant topics include the application of technologies such as AI, blockchain, big data, and cloud computing, which enhance efficiency and transparency in financial reporting. However, significant challenges remain, including limited infrastructure, human resource competencies, and the need for adaptive regulations. The study also highlights the urgency of reforming accounting education curricula and strengthening digital ethics. This research offers both theoretical and practical contributions by mapping the direction of digital accounting development in Indonesia and identifying research gaps that could inform future studies and policy-making. Thus, accounting digitalization is not merely a technological trend, but a strategic necessity in navigating the digital economy era.*

Keywords: *Digital Transformation, Accounting, SLR (Systematic Literature Review)*

Introduction

Digital transformation has become a central element in the global business landscape, including in modern accounting practices. Changes triggered by technological advances such as artificial intelligence (AI), blockchain, big data analytics, robotic process automation (RPA), and cloud computing not only affect the way accountants work but also disrupt the accounting information system structure as a whole. In the digital era, accounting no longer merely serves as a tool for recording transactions, but also becomes a strategic instrument in real-time data-driven business decision-making.

Digital technology enables the automation of accounting processes that were previously manual and repetitive. For example, the use of cloud-based accounting software has enabled companies to perform bookkeeping and financial reporting efficiently and flexibly (Barus et al., 2024). In addition, the application of blockchain in auditing and transaction tracking provides a higher level of transparency and accountability, thereby reducing the risk of fraud. This phenomenon indicates that accounting cannot be separated from dynamic technological developments.

In Indonesia, digital transformation in accounting has also become a major concern, especially after the COVID-19 pandemic accelerated digitization in various sectors.

Financial institutions, government agencies, and corporations have begun to adopt technology-based systems to support financial reporting and oversight. The government is also encouraging the implementation of digitalization through digital literacy programs, including in the fields of accounting and public finance. This shows that digitalization in accounting is not only a global trend, but also a national agenda.

However, the implementation of digital transformation in accounting does not necessarily run smoothly. There are various challenges that need to be overcome, ranging from limitations in technological infrastructure, lack of digital competence among accounting personnel, to concerns regarding data security and privacy. In addition, adaptation to changes in systems and regulations is also a concern (Kalsum et al., 2023). This is especially true for regulations for small and medium-sized enterprises (SMEs) that have limited resources.

Various studies have been conducted to explore the role of digital transformation in the development of the accounting profession. However, many of these studies are still partial and do not provide a comprehensive picture of trends and tendencies within a certain period of time. Therefore, a systematic approach is needed to identify, assess, and synthesize relevant scientific findings in the most recent period, namely between 2021 and 2025, in order to gain a thorough understanding of the direction of digital transformation in accounting.

The *Systematic Literature Review (SLR)* method is the appropriate approach to address these needs. SLR is a secondary research method that allows researchers to review published literature in a systematic, transparent, and replicable manner. By applying rigorous literature selection and synthesis techniques, this method helps formulate a valid knowledge map that can be used as a basis for further research or strategic policy-making.

In this study, the author conducted an SLR of scientific articles published between 2020 and 2025. The main focus of the research was on identifying trends, key issues, and digital technology innovations that have an impact on accounting practices and systems. Considering the local and global contexts, this study also highlights the relevance of the findings to the actual conditions of the accounting industry in Indonesia. In addition to providing theoretical contributions through a synthesis of the latest literature, this research also offers practical implications for accountants, regulators, accounting education curriculum developers, and decision makers in the business and government sectors. The findings from this systematic review can be used as a reference in formulating technology adaptation strategies, developing digital accounting standards, and strengthening human resource capacity in the fields of accounting and finance.

Thus, this study aims to present a comprehensive overview of digital transformation trends in accounting through a systematic approach to the latest scientific literature. Using the SLR method, this study not only summarizes the results of previous studies but also identifies *research gaps* and future research agendas. This research is expected to be an important contribution in bridging accounting theory and practice in the ever-evolving digital era.

The structure of this article consists of several main sections. The first section is the abstract, which includes a summary of the background, the objectives of the systematic

review (SR), the methods used (including databases, time frame, and selection criteria), key findings, and the contributions and implications of the study. The second section is the introduction, which explains the context and urgency of the topic, the problem formulation or research gap, the clear objectives of the SLR, and an overview of the article structure. The third section is the methodology, which is the core element of this SLR article; in this section, the PRISMA framework is used as a guide for developing the study methods. Next, the fourth section is the results and discussion, which presents an overview of the studies analyzed, thematic grouping, identification of research gaps, and critical analysis. The fifth section is the conclusion, which summarizes the main findings, contributions to the development of science, practical implications, research limitations, and suggestions for future research. Finally, the sixth section contains a bibliography compiled using APA writing style, based on the references of the articles reviewed.

Methodology

Methods should be described with sufficient details to allow others to replicate and build on the published results. Please note that the publication of your manuscript implies that you must make all materials, data, computer code, and protocols associated with the publication available to readers. Please disclose at the submission stage any restrictions on the availability of materials or information. New methods and protocols should be described in detail while well-established methods can be briefly described and appropriately cited.

Research manuscripts reporting large datasets that are deposited in a publicly available database should specify where the data have been deposited and provide the relevant accession numbers. If the accession numbers have not yet been obtained at the time of submission, please state that they will be provided during review. They must be provided prior to publication.

Interventionary studies involving animals or humans, and other studies that require ethical approval, must list the authority that provided approval and the corresponding ethical approval code.

The database source for the SLR article titled "Digital Transformation: A Systematic Review of New Trends" is Google Scholar with publication year criteria of the last 5 years, namely 2020–2025. The type of source document used is a journal article written in Indonesian in accordance with the topic of digital transformation in accounting.

The search strategy used keywords such as Digital Transformation in Accounting AND New Trends in Accounting AND *Literature Review*.

The article selection process was carried out using the PRISMA flow, which consists of the stages of identification, screening, eligibility, and inclusion. Through these stages, a total of 224 articles were identified at the beginning of the selection process, which were then screened until 25 articles that met the criteria remained. Details of this selection process can be seen in **Figure 1** below.

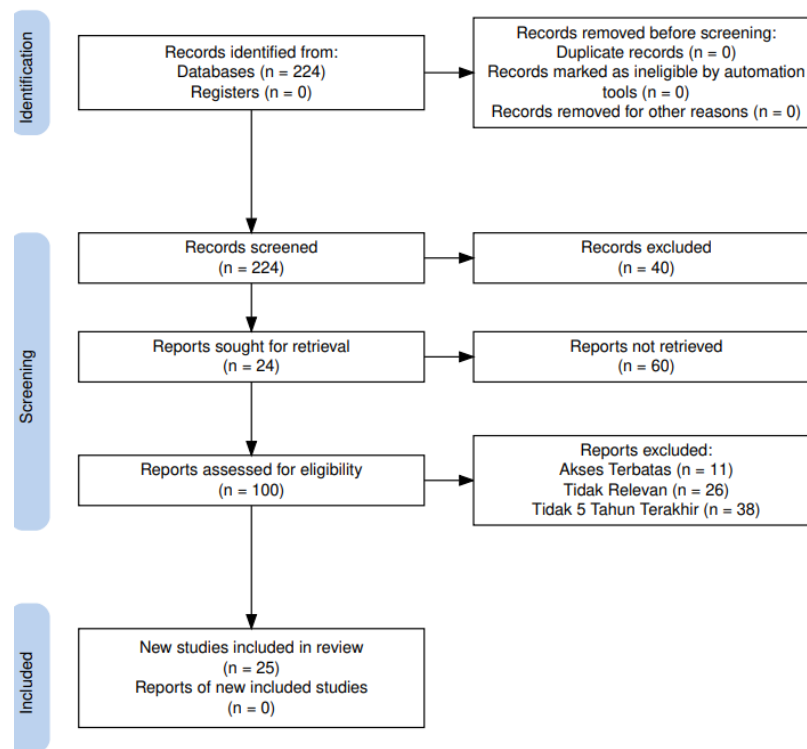


Diagram 1. Prisma

To ensure the validity and reliability of the studies included in this systematic literature review, a quality assessment was conducted on each selected article. This assessment was based on several main criteria, namely:

a. Relevance of the study focus

Submitted articles must explicitly discuss current trends in the context of digital transformation in accounting systems. This is to ensure that each article makes a substantial and relevant contribution to the theme.

b. Publication time frame

Selected articles must have been published within the last five years, between 2020 and 2025. This restriction is used to ensure that the information reviewed reflects the latest developments in the field being studied.

c. Use of Indonesian language

Articles in Indonesian were chosen so that the content of the study would be easier to understand for local researchers and readers. In addition, this approach allowed for a better understanding of the social, cultural, regulatory, and practical contexts that are more in line with conditions in Indonesia.

d. Methodological validity

Articles must use research methods that are clear, systematic, and scientifically accountable. Methodological validity is very important to ensure the accuracy of data and the credibility of the analysis results.

After the selection and quality assessment stages were completed, the next process was systematic data extraction and synthesis. Each article that passed was analyzed in depth to identify the core information relevant to the research focus. The extracted data was then

compiled into a summary table to facilitate the analysis and comparison process between studies. Details of the extraction results are presented in **Table 1** below:

Table 1. *Data Extraction*

Author	Year	Research Objective	Method	Key Findings
Susanti	2024	Exploring the role of Blockchain, AI, and Big Data in supporting accounting transformation, as well as identifying the potential benefits and obstacles encountered in the implementation process	A qualitative approach, literature review, with data collection through various databases that are extracted, classified, and interpreted systematically. Findings	The integration of Blockchain, AI, and Big Data promotes more transparent, accurate, and relevant accounting, although it still faces challenges in terms of cost, standards, skills, and data security.
Mais et al	2025	To analyze the impact of Artificial Intelligence (AI) implementation on the accounting profession, including the opportunities and challenges it presents, as well as how AI improves efficiency in routine accounting tasks.	A qualitative approach with data collection techniques through interviews.	AI improves the efficiency of accountants' routine tasks and allows them to focus on strategic analysis. AI also improves speed, data accuracy, and the quality of financial reports.
Adrian & Totok Dewayanto	2024	Examining the integration of blockchain technology and artificial intelligence (AI) in accounting curricula at accounting education institutions.	Using the <i>Systematic Literature Review (SLR)</i> method by analyzing 20 articles from the Scopus database (2021–2024). The literature search followed the PICO framework and the article selection process used the PRISMA protocol.	Accounting curricula need to integrate technologies such as fintech, blockchain, and AI to meet industry needs, although challenges such as limited resources must still be overcome.
Nazari & Mukhtaruddin	2025	Analyzing the role of artificial intelligence (AI) in supporting data-driven decision-making in financial accounting, as well as identifying challenges in its implementation.	A qualitative approach using the Systematic Literature Review (SLR) method on 41 articles from national and international journals.	The success of AI in financial accounting is highly dependent on infrastructure readiness, regulatory support, and human resource competencies. Without a good implementation strategy, AI can actually become an obstacle.
Juniardi	2024	Exploring the role of Artificial Intelligence (AI) in accounting, focusing on its impact, challenges, and potential	This study uses the Systematic Literature Review (SLR) method by analyzing 17 selected articles on the use of AI	AI enhances efficiency, reduces audit errors, leverages blockchain, and transforms financial

		benefits, as well as discussing the ethical and regulatory implications of integrating AI into accounting practices.	in accounting published between 2019 and 2023 from reputable sources.	information management in accounting.
Novida	2025	Identifying trends, challenges, and opportunities in the digitalization of accounting information systems in the digital era.	Literature review using a qualitative approach. Data was collected from Google Scholar for the period 2008–2025, with a strict selection of 40 articles which were then filtered down to 19 relevant articles for analysis.	The digitization of accounting information systems through cloud, big data, and AI improves efficiency, but requires solutions to challenges related to security, cost, and digital literacy.
Barus et al	2024	measured the effectiveness of cloud computing in improving accounting process efficiency, the factors influencing its adoption, and the associated risks.	Qualitative research with a triangulation approach.	Cloud computing improves the efficiency of accounting with easier data access and rapid collaboration, but faces challenges in security and service selection.
Meliana	2025	Exploring the challenges and opportunities faced by management accounting in the era of digital transformation.	A literature review method by analyzing articles from various academic databases.	Digital transformation presents challenges but also opens up opportunities to improve efficiency and competitiveness through advanced technology.
Rosmala	2024	Identifying and analyzing innovation strategies in accounting that can improve the efficiency of financial reporting in the digital era.	Qualitative analysis using a case study approach on several companies that have implemented digital accounting systems.	The use of digital technologies such as cloud, automation, and big data improves the efficiency, accuracy, and transparency of financial reports, thereby supporting better decision making.
Harared & Murdhaning sih	2025	Examining the impact of AI on modern accounting systems, including the benefits, challenges, and important aspects of its implementation.	Qualitative descriptive method with a literature study approach to explore the extent of AI's influence on modern accounting systems.	AI supports the automation of repetitive tasks, improves the accuracy of financial reports, and reduces operational costs. However, challenges in implementing AI include data security, algorithm bias, and the need for

			accountants to have technological and data analysis skills.
Hamidah & Nugroho,	2023	Understanding the extent of the impact of transition and digital accounting technology on financial reports.	The research method used is quantitative. Digital accounting skills improve the quality of financial reports with the support of training, technology, and attention to data security.
Rosyid et al	2024	Exploring the impact of digital transformation on the accounting profession, particularly in terms of improving efficiency and the skills required by modern accountants.	A qualitative approach is used to explore the changes and challenges faced by accountants as a result of digital transformation. Digital transformation improves accounting efficiency with AI, but requires accountants to master technical and interpersonal skills to remain relevant.
Saputri & Fauziyyah	2023	Describing the transition process of accounting to digitalization, including changes in profession, tasks, learning, and strategies in the digital era.	Qualitative descriptive method with data collection through interviews with accounting educators and accounting students from various universities in Indonesia. Digitalization is changing the role of accountants, making it necessary to include information systems and case studies in higher education to prepare accountants who are ready to compete in the digital age.
Mona & Firdaus	2024	Examining the impact of digital transformation on accounting information systems, including process changes, challenges, and benefits for business sustainability.	This research uses a qualitative method with a literature review approach. The implementation of digital accounting information systems can increase transparency, reduce the risk of human error, and provide a competitive advantage for companies.
Khasanah et al	2024	The impact of big data and artificial intelligence (AI) on accounting practices, with focusing on emerging opportunities and challenges.	The research method used in this study is a literature review. Big data and AI improve accounting efficiency and services, but require new skills and attention to financial data security.
Febriansyah et al	2024	Explaining the benefits and burdens of applying technology in management accounting as considerations for its implementation.	This study uses a qualitative descriptive approach through a literature review of secondary data sources to answer the research questions. Technology in management accounting improves performance and decision-making but poses challenges that need to be evaluated for business sustainability.
Amyati et al	2024	The impact and challenges faced by the	The methods used in this research are: , Accountants need to develop technological

		accounting profession in the digital era, as well as the new skills required for accountants to remain relevant. Through	qualitative , and with a literature review approach.	competencies and strategic capabilities, so organizational support for training is crucial to ensure the profession remains relevant in the AI era.
Fauziah et al	2022	Analyzing trends, dynamics, and citations of Islamic accounting articles in Sinta-accredited accounting journals for the period 2015–2019.	Bibliometric analysis using VOSViewer as an analysis tool.	The highest number of Islamic accounting publications occurred in 2015 and 2018, with journal articles and books as the main references. The works of Haniffa (2002), Antonio (2001), and the Qur'an were the most frequently cited sources.
Judijanto	2025	examines the evolution of accounting education through bibliometric analysis of literature published from 1956 to 2025.	This study uses bibliometric analysis based on Scopus data and analyzed with VOSviewer to map trends, citations, and collaborations in accounting education.	There has been a shift towards technology-based and ethics-based accounting education, with global collaboration and recommendations for integrating innovation and ethical values into the curriculum.
Kalsum et al	2023	Exploring the influence of current monetary policy and regulations on the development of academic literature in the field of financial accounting	This study uses bibliometric analysis of publications from 1970 to 2023 to identify trends, collaborations, and developments in key themes in financial accounting.	The research shows the interdisciplinary development of financial accounting with a focus on behavior, governance, technology, and international collaboration.
Bhaktiningsih & Surbakti	2024	This study discusses the adaptation of strategic management accounting to digital technology and its impact on decision making.	This study uses a literature review to analyze and synthesize findings on the transformation and innovation of strategic management accounting in the digital era.	Digital technologies such as Big Data, AI, and Blockchain accelerate and improve data processing and enhance trend prediction to support strategic management accounting decisions.
Judijanto & Apriyanto	2025	Mapping trends and patterns of Islamic Financial Reporting (IFR) publications in the discipline of Islamic	The method used is a bibliometric approach to analyze trends and patterns publications related to Islamic Financial	Research on Islamic Financial Reporting is growing rapidly, focusing on financial reporting, Islamic banking, and governance, supported by

		accounting using a bibliometric approach.	Reporting (IFR) in the context of Islamic accounting.	global collaboration and a shift in themes towards governance and Sharia supervision.
Hutabarat	2025	Researching challenges and solutions in digital accounting transformation to help companies optimize technology implementation.	Using qualitative case studies with interviews and observations at companies that have implemented digital accounting transformation.	Technical and non-technical challenges hinder digital transformation, but training, change management, and the selection of appropriate technology can overcome them.
Sampetodin g et al	2024	Analyzing Accounting Information Systems (AIS) in villages in the era of Digital Transformation.	The method used in this study is a Systematic Literature Review (SLR).	Integrated AIS improves village government performance through accurate financial information, but there is a need to improve human resource capabilities in operating AIS.
Anwar et al	2023	Analyzing the role of digital transformation and innovation challenges on the sustainability of SMEs in Indonesia.	The approach used in this study is descriptive qualitative.	Digital transformation and innovation challenges play a role in the sustainability of SMEs in Indonesia.

Meanwhile, data synthesis was conducted through two approaches, namely:

A. Qualitative (Descriptive) Synthesis

From the review of 25 articles on the latest developments in digital accounting systems, several main research focuses can be identified as follows:

1. Research Focus

Most articles discuss new trends in digital transformation in accounting, with an emphasis on aspects such as:

- a. Accounting technology, *blockchain*, and AI = 10 Articles
- b. Opportunities, innovations, and challenges of digital transformation = 9 articles
- c. Transition and trends in accounting = 5 articles
- d. The role of regulation = 1 Article

2. Main Themes

a. Digital accounting technology

Most articles conclude that the application of digital technologies such as AI, Blockchain, Big Data, and Cloud Computing can improve efficiency, accuracy, transparency, and accelerate reporting and decision-making processes in accounting.

b. Opportunities and challenges of digital transformation

There are significant opportunities in the form of improved performance, cost efficiency, and competitive advantage. However, digital transformation also brings challenges, such as human resource limitations (skill gaps), data security, implementation costs, and system standardization.

c. The need for new competencies and education

Several studies emphasize the importance of accounting curriculum reform, including the integration of digital technology learning, case studies, and digital skills training.

d. Regulatory Implications

The study also highlights the need for adaptive regulatory support and attention to ethical issues, particularly those related to automation and the use of AI algorithms in accounting processes.

B. Quantitative Synthesis (Bibliometrics):

To gain an understanding of publication trends, a basic bibliometric analysis was conducted using frequency distribution as an analytical tool:

1. Distribution of Publication Years

- a. 2022 = 1 Article
- b. 2023 = 4 Articles
- c. 2024 = 12 Articles
- d. 2025 = 8 Articles

This shows a significant increase in research interest since 2024.

2. Research Method

- a. Qualitative (Literature/Interviews/Case Studies) = 16 Articles
- b. *Systematic Literature Review* (SLR) = 4 Articles
- c. Bibliometrics = 4 articles
- d. Quantitative = 1 Article

The qualitative approach was the dominant method in this study, indicating the exploratory and descriptive nature of research in the field of digital transformation in accounting.

Result and Discussion

Based on the selected journal references, a study profile analysis can be conducted according to the distribution of publication years, research methods used, and country of origin of the studies. For more details, see the following:

1) Distribution of Publication Years

The studies analyzed range from 2022 to 2025, with a total of 25 journal articles. Most of the journal articles analyzed were published in 2024, namely 12 journal articles. Then, 1 article was published in 2022, 4 articles were published in 2023, and 8 articles were published in 2025. The year 2024 dominated with 12 publications (48%), indicating a surge of interest in the topics of cybersecurity and digitization in accounting information systems. The distribution diagram of the year of publication can be seen in **Figure 2** below:

Distribution Year of Publication

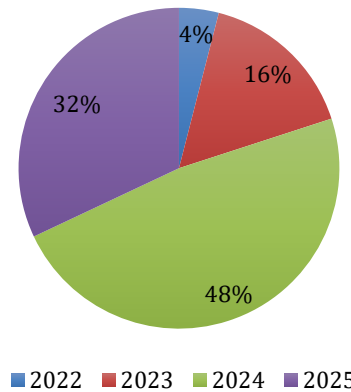


Figure 2. Publication Year Distribution

2) Research Methods Used

Most studies used a qualitative approach (64%), with only a small number using quantitative analysis, bibliometrics, and *systematic literature review* (SLR) methods. There were 16 articles using qualitative methods, 4 articles using SLR methods, 4 articles using bibliometric methods, and 1 article using quantitative methods. The diagram of the research methods used can be seen in **Figure 3** below:

Research Methods Used

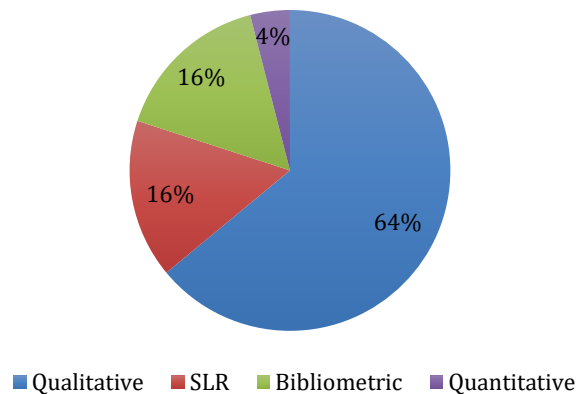
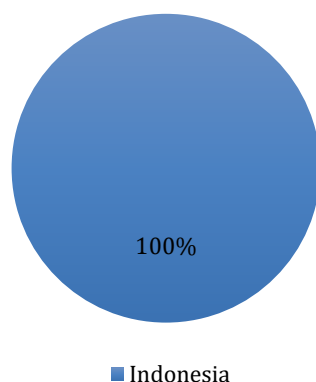


Figure 3. Diagram of Research Methods Used

1) Country of Origin of Studies

All studies analyzed (100%) originated from researchers in Indonesia. This indicates that issues related to cybersecurity, digitization of accounting information systems, and the application of new technologies such as blockchain and AI in the finance and accounting sectors are relevant and rapidly developing topics in Indonesia. The diagram of the countries of origin of the studies can be seen in **Figure 4** below:

Country of Origin



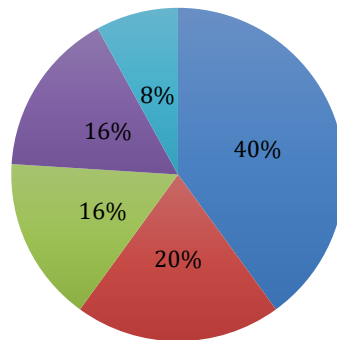
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From the studies analyzed, the thematic categories can be grouped into 5 main categories, namely:

1. The Role and Impact of Digital Technology in Accounting
2. A total of 10 articles discuss the role and impact of digital technology in accounting, for example, studies by Mais et al., 2025 , which show that digital technology in the form of AI improves the efficiency of accountants' routine tasks and allows them to focus on strategic analysis. AI also improves the speed, accuracy of data, and quality of financial reports.
3. Accounting Education and Curriculum in the Digital Age
4. A total of five articles discuss this theme, such as the study by Adrian & Totok Dewayanto, 2024 , which shows that accounting curricula need to integrate technologies such as fintech, blockchain, and AI to meet industry needs, even though challenges such as limited resources still need to be overcome.
5. Challenges, Risks, and Readiness for Technology Implementation
6. Four articles discuss challenges, risks, and readiness for technology implementation, one of which is a study by Hutabarat, 2025 , which explains the technical and non-technical challenges that hinder digital transformation, but training, change management, and the selection of the right technology can overcome them.
7. The Role of Regulation and Governance in Digital Accounting Transformation
8. A total of four articles discuss the role of regulation and governance in the digital transformation of accounting, one of which is a study by Kalsum et al., 2023 , which explores the influence of current monetary policy and regulation on the development of academic literature in the field of financial accounting.
9. Accounting Information Systems in Government and SMEs
10. Two articles discuss accounting information systems in government and SMEs, one of which is a study by Nazari & Mukhtaruddin, 2025 which found that the success of AI in financial accounting is highly dependent on infrastructure readiness, regulatory support, and human resource competencies.

For further clarification, the thematic categories can be seen in the following diagram:

Thematic Categories



- The Role and Impact of Digital Technology in Accounting
- Accounting Education and Curriculum in the Digital Age
- Challenges, Risks, and Readiness for Technology Implementation
- The Role of Regulation and Governance in the Digital Transformation of Accounting
- Accounting Information Systems in Government and SMEs

2 's Thematic Categories

An analysis of 25 journal articles found that the majority of studies used qualitative approaches such as literature studies, bibliographic studies, systematic literature reviews (SLRs), and bibliometric methods. Only a few studies used a direct quantitative approach. This shows that studies related to the development of digital accounting systems in Indonesia are still largely exploratory and conceptual in nature, particularly in response to the emergence of technologies such as artificial intelligence (AI), blockchain, big data, cloud computing, and business process automation. These articles raise a wide range of issues, from the digitization of accounting information systems, the role of AI in decision-making and auditing, the use of blockchain to improve the transparency and security of financial data, to the influence of cloud computing on the efficiency of financial reporting. In addition, there are also themes related to the adaptation of management accounting in the digital era, the challenges faced by accountants in the face of technological disruption, and the transformation of accounting education curricula that emphasize the importance of digital literacy and information technology skills. Considerable attention is also given to the development of digital accounting in the SME sector, educational institutions, and village administrations, which often face limitations in infrastructure, human resources, and technological readiness.

The analysis shows that digital transformation has brought significant changes to the role of accountants, who are no longer limited to administrative recording functions but have shifted to strategic functions as providers of information for decision making. The use of AI in accounting processes can automate routine tasks, improve efficiency, and reduce error rates, while big data opens up opportunities for real-time and predictive financial analysis, as shown in research conducted by (Juniardi, 2024) . Blockchain, despite promising high transparency and security, faces challenges in terms of implementation costs and immature regulations, which is in line with research conducted by (Adrian & Totok Dewayanto, 2024) . On the other hand, these developments require improvements in human

resource quality through continuous training, adjustments to accounting education curricula, and strengthening of ethical and digital data security competencies, as indicated by research conducted by (Amyati et al., 2024) . However, most research is still conceptual and normative in nature, leaving a research gap that needs to be filled with empirical approaches to measure the real impact of digitalization on accounting performance across various sectors. With this trend, it can be concluded that studies related to digital accounting in Indonesia show a positive and dynamic direction of development, but still need strengthening in terms of quantitative aspects, technology implementation practices, and policy and regulatory evaluations amid rapid digital advances.

Conclusion

Digital transformation in the field of accounting in Indonesia has shown significant progress, especially after the COVID-19 pandemic, which has accelerated the adoption of technology in various sectors. Through a systematic review of 25 selected journal articles published between 2020 and 2025, this study found that the trend of accounting digitalization includes various innovations such as the application of artificial intelligence (AI), blockchain, big data, and cloud computing. These innovations bring fundamental changes to the role of accountants, from mere transaction recorders to strategic partners in data-driven decision making. On the other hand, this transformation also poses new challenges , such as infrastructure limitations, lack of digital literacy among workers, and the need for regulatory and accounting education curriculum reforms. The majority of the studies analyzed still use a qualitative approach with a conceptual or exploratory nature, indicating that this field is still in the theoretical development stage and is very open to quantitative and applied research in the future.

The results of the study show five main areas of focus: the role of digital technology in accounting, updates to the accounting education curriculum, implementation challenges, regulation and governance, and the application of accounting information systems in the public sector and SMEs. Bibliometric analysis also shows a sharp increase in academic interest since 2024, indicating the relevance of this issue at the national level. This study concludes that for digital transformation in accounting to run optimally, synergy is needed between technology development, human resource competency updates, infrastructure readiness, and adaptive regulatory support. In addition, it is important to fill existing research gaps through empirical data-based research so that the policies and strategies adopted are truly based on factual conditions. Using a Systematic Literature Review (SLR) approach, this study has mapped trends, key issues, and directions in digital accounting development, and offers a theoretical and practical foundation that can be utilized by academics, accounting professionals, policymakers, and educational institutions in responding to the digital era in a more focused and effective manner.

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