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Digital Transformation and Accounting Integrity: Harmonization of Moral Ethics and Accountability

Setia Budi Kurniawan[1*], Etty Harya Ningsi[2],Langgeng Prayitno Utomo[3],Retna Safriliana[4],Prihat Assih[5]
Universitas Merdeka Malang, Indonesia
Corresponding Author: Setia Budi Kurniawan setiamalang@gmail.com

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A B S T R A C T

Digital transformation has brought significant changes in modern accounting practices, from record-keeping to financial reporting and analysis. The use of technologies such as cloud accounting, blockchain, big data analytics, and artificial intelligence increases efficiency and transparency, but also poses challenges to the integrity and accountability of the accounting profession. This study uses a descriptive qualitative approach with a literature review from academic sources and professional policy to analyze the relationship between digital technology, moral ethics, and the principle of accountability. The results of the study show that technological advances must be accompanied by the strengthening of ethical values and a clear accountability structure in order to maintain the credibility of the accounting profession. The integration of technology, ethics, and accountability is the foundation in building a digital accounting system with integrity and sustainability in the era of digital transformation.

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INTRODUCTION

Over the past twenty years, the rapid growth of information technology has changed many aspects of life, including accounting. In accounting, digital transformation involves incorporating digital technology into all business processes with the aim of improving efficiency, accuracy, and data-driven decision-making. Technologies such as cloud accounting, blockchain, big data analytics, and artificial intelligence (AI) are used in the process of financial record-keeping, reporting, and auditing. More than 70% of organizations worldwide have adopted digital technology in their financial reporting systems, according to a Deloitte report (2021). In addition to speeding up the accounting process, this transformation also reduces the likelihood of human error and increases the transparency of financial data. However, new challenges with accounting integrity have emerged along with this ease and effectiveness.

Accounting integrity refers to a commitment to honesty, accuracy, and adherence to professional standards in financial reporting. In practice, public trust in financial statements and the accounting profession is based on honesty. IFRA (2020) states that integrity must remain a key principle in the digital era despite technological advances. Technology does not have negative properties; In any case, the use of technology can have a positive or negative impact on integrity depending on the ethical principles and the underlying oversight system. In addition, research has shown that while digital systems have the ability to increase transparency, they are also vulnerable to new threats such as algorithm manipulation, data privacy breaches, and abuse of automation systems. According to Romney and Steinbart (2018), accounting information systems that do not have strong internal controls have the potential to generate larger deviation gaps than manual systems.

Moral ethics and accountability must be integrated in digital accounting practices. Honesty, responsibility, and fairness are the principles that all accountants must uphold. Rather, accountability is the ability and willingness to take responsibility for all decisions and actions taken during the accounting process. In the midst of the digitalization wave, the combination of the two is the basis for maintaining accounting integrity. This is where moral ethics and responsibility must be incorporated into digital accounting practices. All accountants must prioritize honesty, responsibility, and fairness. In contrast, accountability is the ability and willingness to take responsibility for all decisions and actions taken during the accounting process. In the current era of digitalization, the combination of the two is the basis for maintaining consistent accounting.

Thus, there is a research gap in understanding how digital transformation can be harmonized with the principles of moral ethics and accountability in an applicative and sustainable manner in the context of the accounting profession. This research is here to fill this gap with a critical literature approach that highlights the need for integration between technology, ethics, and accountability in order to maintain the credibility and sustainability of the profession in the digital era.

THEORETICAL REVIEW

The Technology Acceptance Model (TAM) theory explains user motivation with three factors; perceived ease of use, perceived ease of use, and attitude towards use (user acceptance of information technology). Therefore, two main beliefs such as perceived usability and ease of use have a considerable impact on user attitude. This can be defined as dislike and dislike of the system. TAM indicates that the individual's behavioral intention to use technology will be determined by attitude, which in turn will be conditioned by the usability and ease of use of information systems. Perceived usability and perceived ease of use are the main determinants of an individual's attitude towards technology behavior of use. Another author commented that TAM should explain the adoption of technology by introducing external variables that might be able to determine the chain of influence from independent variables to dependent variables, as well as behavioral intentions.

Digital transformation has become a major focus in various modern accounting studies. Digitalization in the accounting profession not only changes the tools of work, but also demands a change in the competencies, values, and roles of accountant professionals. Technologies such as cloud computing, artificial intelligence (AI), and big data accelerate financial reporting and analysis, but also pose risks to objectivity, privacy, and fair decision-making. The concept of digital transformation in general is about adopting technology to increase productivity, create value, and improve social well-being. Digital transformation is defined as a social phenomenon or cultural evolution as a fundamental transition of society driven by the digital generation at a time when digital technology is firmly rooted in culture and daily activities. Digital transformation is an evolution in involving the resources owned, including the use of digital technology to produce a structure, process, value, position, and ecosystem in providing a new experience. Digital transformation is a complex ongoing effort that can substantially shape society and digital life as an influence gained through the creation of digital innovations.

On the other hand, ethics in accounting practice remain the main foundation. The International Federation of Accountants (IFAC, 2021) affirms that technology should strengthen, not replace, the profession's basic values such as transparency and accountability. The International Standards Council for Accountants (IESBA,2022) also underscores the importance of personal integrity in the use of complex digital systems, asserting that accountants remain responsible for the output of automated systems. Floridi (2013) developed the idea of ethics of information which emphasizes that in a digital environment, moral decisions must still be the main guide. This is relevant in the context of digital accounting where automated algorithms and systems make decisions based on inputs that are not always ethically neutral.

Accountability in automated systems is also discussed by Yermack (2017), who states that although technologies such as blockchain provide transparency, it still needs a legal and moral framework to ensure accountability. If there is no clarity of roles and controls in the use of technology, the risk of liability dilution

becomes high. Digital ethical awareness among accountants needs to be strengthened through formal education. Accounting education must emphasize technological skills as well as professional integrity so that graduates are able to face the challenges of digital transformation comprehensively. Thus, the literature concludes that the integration between technology, moral ethics, and accountability is not only necessary, but an absolute requirement for maintaining public trust and sustainability of the accounting profession in the digital age.

METHODOLOGY

Approaches and Types of Research

Qualitative descriptive methods are used in this study. Based on data and references from the existing scientific literature, the goal is to conduct a thorough analysis of the relationship between digital transformation, accounting integrity, and ethical and accountability values.

Data Source

The secondary data used in this study are sourced from articles of relevant scientific journals, both national and international, academic books that discuss accounting, digital transformation, and professional ethics, documents and standards compiled by professional institutions, such as the Indonesian Institute of Accountants (IAI), the International Federation of Accountants (IFAC), and the International Standards Council for Accountants (IESBA).

Literature Criteria

The following criteria are applied in the selection of literature for this study published within the last ten years (2015–2025), except for classic works or sources of significant significance. Relevant to themes such as digital transformation in accounting, professional ethics, and accountability principles. Have recognized academic quality, such as journals indexed in Scopus (10) or SINTA 1 (10), as well as academic books published by trusted publishers (5).

Data Collection Techniques

Data is collected through the following methods: first, by utilizing leading databases such as Google Scholar, DOAJ, ScienceDirect, and Garuda Portal to search for relevant publications. Furthermore, the data is compiled based on a central theme that includes digital transformation, integrity, ethics, and accountability. In this process, each step is carefully taken to ensure the accuracy and relevance of the information obtained, creating a solid foundation for further analysis.

Data Analysis Techniques

Data is analyzed through the content analysis method with the following stages: First, theme identification is carried out by grouping literature based on the main theme. Second, data reduction is carried out by selecting relevant and significant information for the focus of the research. Third, interpretation is carried out by interpreting the relationship between themes in a theoretical framework to answer the formulation of the problem. Finally, the conclusion is structured by summarizing the synthesis of the literature reviewed, in order to build a solid theoretical argument for the research.

RESULTS AND DISCUSSION

Digital Transformation as a Transformer of Accounting Practices

The results of the literature analysis show that digital transformation has significantly changed the way accounting practices are carried out. The application of technologies such as cloud computing, blockchain, artificial intelligence (AI), and big data analytics has improved the efficiency, accuracy, and speed of financial reporting. However, this transformation also poses new challenges in terms of data security, technological competency gaps, and the potential for loss of human oversight of accounting processes.

While Blockchain providing reliability and transparency of financial transactions, the system of SIS Cloud enables cross-region collaboration and real-time data access. On the other hand, AI allows for faster and more sophisticated financial analysis, but it still carries the risk of algorithmic bias and a lack of accountability for decisions made automatically.

Cloud Accounting, this technology allows authorities to access financial data online anytime and anywhere. Cloud accounting facilitates collaboration between stakeholders in real-time without the need for complex physical infrastructure. Based on the Accounting Today report (2023), more than 60% of accounting firms in the United States have adopted cloud technology in their financial reporting.

Blockchain, offers a secure, transparent, and non-modifiable system of record. You can track every transaction recorded in the blockchain thoroughly without the need for manual reconciliation. This technology has the potential to improve data reliability and reduce the risk of fraud and audit errors.

Artificial Intelligence (AI) and Machine Learning, AI plays a role in data analysis, prediction of financial trends, and automation of report preparation. The use of AI applications speeds up the decision-making process and assists accountants in identifying financial risks with a higher level of accuracy. Big Data Analytics and accounting are now able to analyze financial behavior in a more in-depth and comprehensive manner thanks to the ability to process large volumes of data. Big data provides strategic insights that were previously difficult to obtain through conventional methods.

Table.1 The Impact of Technology on Accounting Practices

Technology	**Positive Impact**	**Challenge**
Cloud Accounting	Real-time, efficient collaboration	Risk of illegal access
Blockchain	Transparency and trail audit	Complexity of implementation
AI & Machine Learning	Prediction, automation	Algorithmic bias, loss of human oversight
Big Data	Strategic Insight	Misinterpretation

Source : data processed, 2025

Behind this ease and effectiveness there are several important issues; Among other things, improving professional skills, accountants are required to master technology well, understand how digital information systems work, and be able to utilize technology in the reporting process. Especially for accountants who have not adapted to the latest technological innovations, there is a striking disparity in knowledge between generations of professionals. Opportunities to Rely on Automated Systems; Professional judgment can be affected by increased automation, where a lack of manual verification can potentially result in undetected system errors, which can pose serious risks. Ethical Problems with Technology, if not managed properly, algorithms can cause bias in financial decision-making. Maintaining public trust requires transparency regarding the algorithm's working mechanism and compliance with applicable ethical principles. Data Security and Privacy, cyber threats, hacking, and data misuse are increasingly prevalent in digital systems. A study by IBM (2022) revealed that the average loss due to data breaches in the financial sector reaches USD 5.97 million per incident.

It is important for professionals to keep their knowledge and skills updated as technology advances, in order to overcome challenges and take advantage of the opportunities that exist in the digital age. So, while digital transformation has many benefits, it also requires structural changes. This includes improving internal controls, and changing the professional perspective from purely technical to strategic and moral.

Digital accounting does not eliminate the role of humans; Instead, their positions as integrity keepers, moral decision-makers, and data-driven transformation leaders are strengthened. To ensure that these digital advancements truly support the credibility and sustainability of the accounting profession, it is important to combine technological capabilities with professional principles.

Accounting Integrity in the Digital Age

Accounting integrity is facing new challenges as a result of digitalization. Today, integrity based on the principles of honesty, objectivity, and responsibility must be applied to automated systems. A study shows that risks such as misuse of technology, privacy violations, and manipulation of digital data can reduce public trust in accounting.

As today's information systems rely heavily on automated technology, accounting integrity is becoming increasingly important in the face of the digital age. Professional responsibility cannot be completely relinquished to technology even as financial reporting becomes faster and more effective. "Professional accountants are obliged to maintain integrity, objectivity, and professional competence in every reporting, including when using digital technology-based systems. In modern accounting practice, accountants' responsibilities cannot be transferred to automated systems," said the Indonesian Institute of Accountants (IAI, 2020).

According to the International Federation of Accountants (IFAC), "digital transformation is not only a challenge, but also an opportunity for accountants to expand their role in strategic decision-making. In facing the digital era, accountants must develop analytical skills, understand technology, and uphold the principles of ethics and accountability" (IFAC, 2021).

However, the International Ethics Standards Board for Accountants (IESBA) states that "integrity requires an accountant to be honest and firm in his or her commitment to truth and justice." Accounting remains responsible for the results of automated systems used in the digital context, including ensuring accurate data input and understanding how the underlying digital system works (IESBA, 2022).

The results show that while digitalization has improved the efficiency and effectiveness of accounting processes, it has also tested and even threatened the credibility of the accounting profession. Some important results from literature and practice studies show first, an increased likelihood of digital data manipulation, without strict internal controls, digital systems store data in an undetectably alterable form. The sophistication of editing and automation software may actually make it possible to hide financial transactions. Secondly, reducing the need for manual supervision, Automation reduces the need for human data verification and this risks leading to the loss of a professional footprint over the generated reports. Third, ambiguity regarding responsibility. It is difficult to determine who is directly responsible for the results of a report in an automated system. Fourth, the decisions made by ERP or AI systems are sometimes unclear to individual decision-makers, fifth, the pressure of technology on moral principles, the tendency to pursue productivity ignoring

social or moral consequences as well as automated operational targets can change principles such as honesty, objectivity, and independence. Sixth, the difference in ethical understanding in technology is that many accountants do not understand the moral consequences of using digital systems.

The Importance of Moral Ethics in Digital Accounting Systems

Literature review shows that digital accounting technology has evolved, but it cannot replace the important role of moral ethics as a basis for decision-making. In order for artificial intelligence (AI), automation systems, and predictive algorithms in financial reporting not to make harmful, biased, or misleading decisions, there are moral values that must be adhered to. Studies also show that many professional accountants face a new dilemma regarding moral responsibility for the results generated by automated systems, especially if they do not yet fully understand how the system works.

Moral ethics in digital accounting systems are becoming increasingly important because financial decisions are now not only generated by humans, but also by algorithm-based systems. Without an ethical foundation, the use of technology in accounting can lead to injustice, data manipulation, and even professional irregularities that are not detected directly. Floridi (2013) emphasizes in The Ethics of Information that contemporary information technology requires moral rules in addition to technical rules. "Moral values must remain the basis for decision-making in information systems. Digital ethics is an extension of traditional ethics that must accompany every form of human interaction with information technology," he said.

In situations like this, a professional accountant not only needs to understand the system, but also needs to be sensitive to the social and economic impact of their reports. Technology has no conscience, so humans must be responsible for all the decisions of the system. Setiawan & Nugroho (2021) also emphasized the importance of strengthening ethics as part of technological advances in the field of accounting. As he wrote in his journal, "Digital-based accounting still requires a foundation of professional ethics. Technology cannot completely replace human intuition and morality in considering truth and fairness in financial reporting. Therefore, moral ethics are important for the professionalism of accountants in the modern era, not just as an adjunct. In the future, accountants should have the primary ability to assess ethically, question the fairness of algorithms, and act on moral values.

Accountability in an Automated System

A review of the literature shows that the automation of digital accounting systems not only improves transparency, audit footprint, and reporting efficiency, but also poses a significant risk to the underlying fundamental principles of accountability. The study's findings include the following: First, automation speeds up processes, but has the potential to obscure individual accountability. Second, although audit trails are available in the system, their understanding and control is still limited. Third, automated systems can function as "black boxes", where decisions are made without any obvious processes visible. Fourth, without strict role limits, accountability can be distributed,

creating confusion between system users, developers, and managers. Accountability, which is generally defined as accountability for an action or decision, becomes more complex when applied in an all-automated digital accounting system. If the manual system has clearly known processes, it is easier to find out who is responsible.

This has the potential to lead to dilution of accountability, which occurs when it is not clear who is responsible for errors or irregularities. For example, who is responsible if an AI system suggests incorrect financial reporting due to data bias? Whether you're a data provider, a system programmer, or a user accountant. Yermack (2017) although systems such as blockchains provide transparency and data security, they still need a strong ethical and legal framework to ensure that professional actors remain accountable. According to Yermack (2017) in *the Review of Finance*, "Technologies such as blockchain can increase accountability through transparent tracking of transactions, but there is still a need for a legal framework that guarantees accountability for the data generated."

IESBA (2022) affirms that accountants still hold moral and professional responsibilities, even though technology is used as an auxiliary tool. The statement implies that "The use of digital systems does not eliminate the responsibility of accountants for the results generated by the system." Accountants remain responsible for the integrity of reported information (IESBA, 2022, *International Code of Ethics*). To maintain the principle of accountability in automated systems, it is necessary to take the following steps: clearly define the roles and duties of the system, ensure that audit trails and log systems are easily accessible and interpreted, and provide education to accountants on how technology works and its impact on professional decision-making. Therefore, accountability should not be abdicated or given to technology. Technology should be considered as an aid, but the person using the system should make a professional and moral judgment.

Table 2. The Impact of Automation on Accountability

Aspects	**Manual System**	**Automated System**
Audit Trail	Written manually, easy to search	Digital, difficult to interpret
Responsibility	Clear individuals	Escape, distribution of responsibility

Supervision	Immediately	Through the system, relying on logs

Data sources processed,2025

Harmonization between Technology, Ethics, and Accountability

Literature studies show that the application of digital technology in accounting will not necessarily improve the quality of financial reporting, unless it is balanced with solid ethical and accountability principles. A comprehensive strategy is needed to ensure that technological sophistication, moral commitment, and accountability systems can function synergistically. The evaluated research revealed several important findings: the use of automated systems demands high integrity and professionalism; professional accountants who have an in-depth digital ethics education are required; occupational standards and regulations must adapt to technological advancements; and accountants need to be trained to analyze the ethical risks associated with the use of artificial intelligence-based technologies and big data. The world of accounting must undergo digital transformation. However, technology can be a tool that increases the risk of deviation if it is not accompanied by an adequate moral approach and responsibility structure. Therefore, technology, ethics, and accountability must be aligned. The following is an overview of digitalization transformation in accountability and moral ethics.

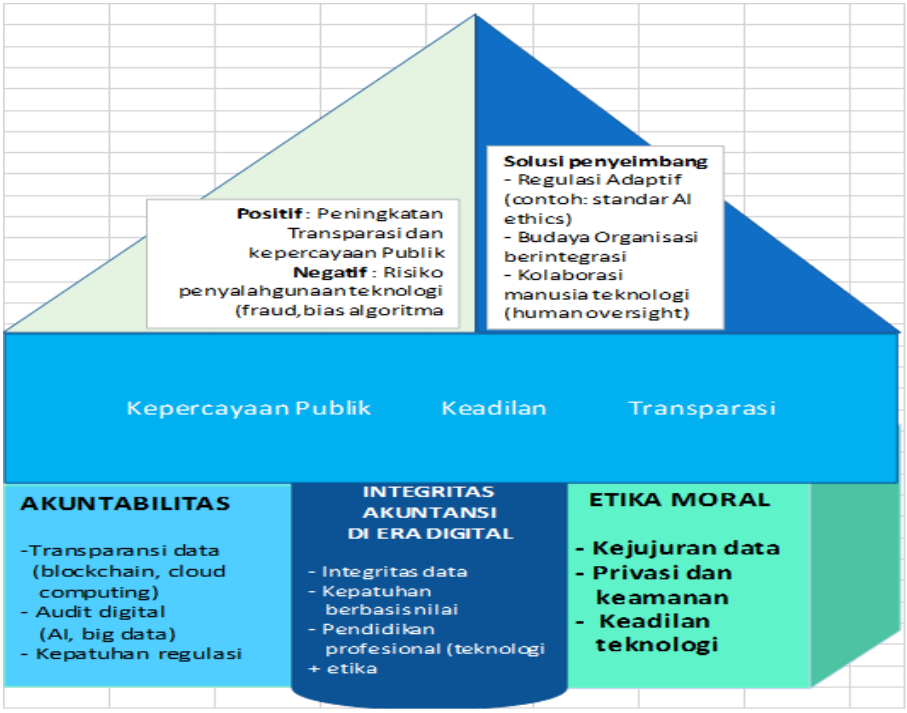

Figure 1. Digitalization of transformation in accountability and moral ethics

According to Kamarudin *et al.* (2020), "Digital transformation that is not accompanied by ethical awareness will weaken the role of accountants as

guardians of public trust. Digital ethics education should be an important part of modern accountant training." Digital transformation is not just about technology, but also about building accountability and a strong moral ethics. Accountability and moral ethics are the foundation in integrating transparency, digital audits, compliance, data honesty, privacy, and fairness, organizations can achieve digital accounting integrity that results in public trust, fairness, and transparency. While challenges such as competency gaps and algorithm dilemmas exist, solutions through professional education, adaptive regulation, and ethical culture can help organizations to succeed in their digital transformation journey. In an ever-changing world, a commitment to accountability and moral ethics will be key to building a better future for all stakeholders.

IFAC (2021) emphasizes that technology adoption must be carried out responsibly and should not override professional values. IFAC states: "The use of digital technology should reinforce, not replace, accountants' commitment to transparency, responsibility and adherence to ethical standards." (IFAC, 2021). Therefore, efforts are needed at various levels to create a digital accounting system with integrity, first, the accounting education curriculum must include knowledge of digital ethics and technology. Second, professional certification bodies are obliged to ensure that accountants can face digital disruption with a moral and technical approach. Third, the institutional level: Organizations and companies need to establish clear and auditable digital oversight systems, as well as set firm boundaries of responsibility for the use of technology. Digital transformation has the potential to increase public trust in the accounting profession by aligning technology with ethical values and a solid accountability system.

The Position of Ethics and Accountability in Digital Transformation and Accounting Integrity

Digital transformation brings significant challenges and opportunities to organizations. By emphasizing accountability and moral ethics, organizations can create integrity in digital accounting that will result in public trust, fairness, and transparency. However, to achieve this, organizations must address challenges such as competency gaps and algorithmic dilemmas through professional education, adaptive regulation, and the development of an ethical culture. Only with a comprehensive and sustainable approach can organizations ensure that they not only adapt to change, but also take the lead in creating responsible and sustainable business practices in this digital age.

While digital transformation improves the efficiency of accounting practices, it also carries significant risks of data manipulation. In this context, ethics play a crucial role in ensuring that digital systems operate in accordance with professional standards and in the public interest. Meanwhile, accountability serves to prevent loss of control in algorithm-triggered automation systems, by asserting clear and transparent accountability. These two aspects are critical to maintaining the credibility of digital accounting. Accountability ensures the systematic and auditable implementation of values, while ethics establishes the principles of underlying values. Technological advancements, while bringing

many benefits, also demand extra attention to the moral and responsibility aspects of accounting practice.

CONCLUSIONS AND RECOMMENDATIONS

Contemporary accounting practices are heavily influenced by digital transformation in terms of efficiency, speed of reporting, and the ability to analyze financial data. Today, accounting information systems rely on technologies such as cloud accounting, blockchain, artificial intelligence (AI), and Big data analytics. However, along with technological advancements, new issues have arisen related to the ethics, integrity, and accountability of the accounting profession. According to this study, technology is not morally neutral and cannot replace the moral principles of accounting. Public trust depends on honest accountants. One must have high moral and professional competence to manage even complex digital systems. Accountability in automated systems should also not be left unscathed. The use of technology must still place individual responsibility for every decision and report produced. Thus, the harmonization between technology, moral ethics, and the principle of accountability is an absolute requirement for the sustainability and credibility of the accounting profession in the digital era.

Suggestion

Strengthening Digital Ethics Education The accounting curriculum must combine digital ethics and technological knowledge so that students are ready to face the complexities of contemporary accounting information systems. Training and Certification of Technology- and Ethics-Based Professionals: Professional institutions such as IAI and IFAC must provide ongoing training that focuses on aspects of ethics and accountability in addition to technology. Regulators should create ethical regulations relevant to the use of digital technologies such as AI, blockchain, and other automated systems for financial reporting.

FURTHER STUDY

Although this research makes a theoretical contribution through a literature review related to the integration of digital transformation with moral ethics and accountability in accounting practice, the approach is still conceptual and has not empirically tested the reality in the field. Therefore, further research is recommended to explore the implementation of ethical and accountability principles directly in digital accounting practice through qualitative and quantitative studies. In addition, comparative studies between countries or between industries are also important to understand how social, cultural, and regulatory contexts affect the implementation of integrity in digital accounting systems.

Future research can also develop a digital ethics framework that can be used by organizations as a guide in integrating technologies such as AI, blockchain, and big data ethically and responsibly. On the other hand, evaluation of the effectiveness of digital ethics education in the accounting curriculum is also important, to ensure that future accountants not only master technical aspects, but also have adequate moral competence to face challenges in the era of digital

transformation. With this research direction, it is hoped that follow-up studies can make practical and academic contributions in realizing a credible, adaptive, and integrity accounting profession.

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