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Exploration of Public Perception of the Potential for Technological Disruption in the Accounting Profession: a Netnography Study

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A B S T R A C T

This study explores public perception of the potential for technological disruption in the accounting profession through netnography analysis on social media platforms Youtube, TikTok, and Reddit. Using a qualitative approach, this study analyzes various digital content and interactions that discuss the future of the accounting profession in the technological era. The results of the study reveal a wide spectrum of perceptions, ranging from optimistic views that believe in the existence of the accounting profession, to concerns about the potential replacement of roles by technology and pessimistic views that indicate a real threat to the accounting profession. Key findings show that although technology is considered capable of automating routine tasks, the analytical abilities and judgment of professional accountants are still seen as essential. The study also identifies doubts among prospective professionals in choosing a career in accounting, as well as the importance of adapting and improving digital competencies for accounting professionals. The implications of this research provide valuable insights for the development of accounting education and professional adaptation strategies in the digital era.

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INTRODUCTION

The digital era has brought changes in various aspects of life, including in the world of work and business. The technological revolution marked by the emergence of artificial intelligence (AI), big data, cloud computing, and blockchain has changed the conventional work paradigm (Frizzo-Barker et al., 2020; Majumdar et al., 2018) become more automated and integrated. This digital transformation not only changes the way organizations operate but also creates new challenges and opportunities for various professions, including the accounting profession which has been known for its traditional role in financial recording and reporting, which is very vulnerable to being affected by new technologies(Hasan, 2022; Razali et al., 2022).

The accounting profession, which has existed for centuries, now faces significant potential disruption due to technological developments. Automated accounting systems, robotic process automation (RPA), and increasingly sophisticated accounting software have taken over many routine tasks, improved data processing capabilities, and improved accuracy, transforming the skills required for accountants (Razali et al., 2022; Zhang et al., 2020). A study by McKinsey in 2016, said that digital transformation towards the Industrial Revolution 4.0 is expected to bring significant changes in the world of employment. The study projects that within five years, millions of types of jobs have the potential to undergo fundamental changes or even become extinct. One profession that is predicted to be threatened by its existence is accountants, which are likely to be replaced by technology and automation (Isnawati et al., 2021).

The accounting profession is now undergoing a significant transformation due to technological disruption, especially through the adoption of digital technologies such as blockchain and advanced information systems. Research shows that this technology not only improves operational efficiency but also reshapes the role and responsibilities of public accountants. For example, a study (Koerniawan & Wibowo, 2023) highlighting the readiness of public accountants in Indonesia to adopt blockchain technology, emphasizing its implications for the sustainability of the profession and the challenges it poses to traditional accounting practices. This is in line with the findings of (Spanò et al., 2022) which discusses how blockchain is impacting accountability and assurance in accounting, which shows that accountants must adapt to these new digital tools to remain relevant in an ever-evolving landscape.

Additionally, the integration of information technology in audit practices has been shown to significantly impact the experience and effectiveness of auditors in fraud detection. (Polontalo et al., 2022) providing evidence that the use of information technology functions as an intervening factor that increases the auditor's ability to identify fraudulent activities. This is further supported by research (Abdulazeez Sahib & Wahhab, 2023), which concludes that auditors' experience with information technology (IT) devices positively impacts their ability to detect fraud, thereby reinforcing the need for continuous professional development in technology. The findings underscore the critical

need for public accountants to embrace technological advancements to improve their auditing processes and maintain ethical standards in their practices.

Along with this digital transformation, social media has become a strategic platform in shaping public discourse on various professional issues. With users targeting almost all elements of society, social media has become a significant source of information and a forum for discussion for the public in understanding and responding to technological changes in various aspects. Including content related to the accounting profession that discusses how its future will be in the current digital era. From educational videos to panel discussions, it has attracted millions of viewers and generated thousands of comments reflecting public perceptions and expectations. This phenomenon is interesting to study considering that public perception has an important role in shaping the direction of the development of the accounting profession and education in the future. Understanding how society views the potential for technological disruption in the accounting profession can provide valuable insights for various stakeholders, including practitioners, academics, and regulators, in formulating adaptation and professional development strategies that are relevant to the demands of the digital era.

On the other hand, the development of digital research methodologies, especially netnography, opens up opportunities to explore public perception in more depth through content analysis and interaction on digital platforms. The netnography method allows researchers to understand the dynamics of public discussion in a natural and contextual way, without interventions that can affect the authenticity of the data. This approach has become very relevant in examining public perception in the digital era, where most of the discourse takes place in virtual spaces.

Based on this urgency, this study seeks to explore public perception of the potential for technological disruption in the accounting profession through social media content analysis. The focus of the research is not only on the content produced, but also on the interactions and discussions that take place in the comment column, which reflects the dynamics of public thought and concern about the future of the accounting profession. The results of the research are expected to make a significant contribution to understanding the challenges and opportunities faced by the accounting profession in the digital era.

THEORETICAL REVIEW

Definition and Concept of Technological Disruption

Technological disruption is a phenomenon that describes significant changes in the way industries, businesses, and daily life work due to rapid technological advancements (Adner, 2002). The concept was first introduced by Clayton Christensen, who defined technological disruption as an innovation that creates new markets and value networks, or enters existing markets and ultimately replaces established companies, products, and alliances (Christensen & Bower, 1995). Disruptive technologies are characterized by their ability to provide simpler, more affordable, or more convenient alternatives thereby reshaping the competitive landscape in various sectors (Adner, 2002).

Overall, technological disruption brings challenges as well as opportunities for individuals and organizations (Dong et al., 2021). To survive and thrive in this era, it is important for all parties to adopt a proactive attitude in facing change, by continuously learning and adapting to emerging innovations (Tvenpusa, 2022). This will ensure that they are not only able to survive, but also thrive in an increasingly complex and dynamic environment.

The Evolution of the Accountant Profession

The accounting profession has undergone significant changes since the era of manual recording until the era of digitalization began. Each phase brings a fundamental change in the way accountants work. Until the current digital phase, the emergence of disruptive technology has changed patterns, methods, and habits in various professions in the world of work. Including the accounting profession as one of the professions that plays an important role in the financial and economic sectors, it is not excluded from the impact of technological changes (Sumadi et al., 2022). Fundamental changes in the accounting profession are believed to benefit from increased efficiency and effectiveness in accounting practices (Marrone & Hazelton, 2019).

In this context, digital technology has changed the way accountants work, from record-keeping to financial reporting. The use of advanced accounting software and accounting information systems allows accountants to manage data more quickly and accurately (Gnatiuk et al., 2023). Additionally, the automation of accounting processes through technologies such as robotic process automation (RPA) has also reduced manual workload, allowing accountants to focus on data analysis and strategic decision-making (Frizzo-Barker et al., 2020)

Technological Disruption Affects Accounting Education

In the context of technological disruption, the accounting profession faces significant challenges influenced by the development of digital technology and automation. Research shows that employers' expectations of accounting graduates have changed as technology advances, with an emphasis on higher information technology (IT) skills and the ability to adapt to new digital tools (Ghani & Muhammad, 2019). McConville argues that rapid technological advancement requires fundamental changes in accounting education, hence the need for curriculum adjustments that incorporate digital skills and technological literacy (McConville, 2023).

As the demand for tech-savvy aspiring accountants increases, educational institutions must adapt their learning programs to equip students with the competencies necessary to thrive in the digital environment (Carvalho & Almeida, 2022). Mastery of information technology should be a top priority in accounting education, reflecting the ever-changing needs of the market (Bastos et al., 2021). This shows that to stay relevant, accountants must continue to develop their skills in the face of ongoing technological disruption.

Technology Affecting the Accountant Profession

Some of the key technologies that have the potential to affect the accounting profession today are:

Robotic Process Automation (RPA) and Artificial Intelligence (AI)

One of the most prominent influences on the accounting profession is the adoption of automation technologies, such as Robotic Process Automation (RPA) and AI. This technology is capable of processing and analyzing much larger volumes of data than manual capabilities, with a higher level of accuracy. These technologies facilitate the automation of repetitive tasks, allowing accountants to focus on other, more important activities. For example, RPA can simplify processes such as data entry and reconciliation, significantly reducing the time spent on mundane tasks (Adeola Olusola Ajayi-Nifise et al., 2023). These developments not only increase productivity but also improve the accuracy of the accounting process, as automated systems minimize human error (Gnatiuk et al., 2023).

Blockchain

One of the most recognizable disruptive technologies is blockchain, which has been recognized as an important innovation in the field of accounting. Blockchain technology offers a decentralized ledger system that increases transparency and security in financial transactions. Blockchain technology, characterized by its transparency and security, has the potential to increase trust among market participants and improve the integrity of financial reporting (Yu et al., 2018). Blockchain is believed to be able to provide fundamentally accurate and efficient transfers of assets and ledgers (Dyball & Seethamraju, 2021). The integration of blockchain into accounting practices is anticipated to reduce the role of accountants as a central authority in transaction verification, as the technology itself ensures the integrity and authenticity of data accurately(Centobelli et al., 2022).

Cloud Computing

The application of cloud computing into accounting systems allows organizations to store, manage, and process financial data through an internet-based platform, which facilitates real-time access to information and collaborative work environments (Adnan et al., 2024; Ren & Gu, 2014). This technology not only simplifies the accounting process, but also reduces the costs associated with maintaining traditional IT infrastructure, thus making accounting services more accessible from anywhere and anytime (Alwan, 2022).

METHODOLOGY

This research is a research that uses a qualitative approach with the netnography method, which focuses on the interpretive paradigm. The netnography method is used to explore and understand social experiences and interactions in the online context, by examining patterns of behavior and meanings that emerge through online data observation and analysis (Kozinets, 2002). The interpretive paradigm allows researchers to parse and provide in-

depth interpretations of data, as well as understand the context and meaning contained in the experience of the research subjects (Caliandro, 2016).

The data collection technique in this study uses the lurker method, which is carried out by observing secretly or without direct interaction in an online or online environment, with the aim of understanding behavior, interaction patterns, and community dynamics without contributing or interacting directly with the research subject (Nguyen, 2020). In this study, the online platform used is as follows:

Table 1. Multi-platform online used

Platform	Account / Community	Subscriber / Follower / Members	Post Title
Youtube	1. Helmy Yahya Bicara	2.12 Million	• Will the Accounting Profession Still Survive?
	2. The Financial Controller	260K	• The accounting jobs to disappear by 2040!
	3. Paul Harris	16,6 K	• Will Technology make the Accounting Profession Redundant?
Tik Tok	1. Putra Brahmana	493,9 K	• Accounting Major No Longer Required?
	2. Selvina ı Si Anak akuntansi	28,7 K	• For Accounting Students
Reddit	1. r/Accounting	1 K	• (Posts that discuss the relationship between accounting and technology disruption)

Meanwhile, data analysis techniques using coding, notting, and abstracting are carried out by identifying patterns, themes, and relationships that appear in the data through the coding process, making notes about significant findings, and summarizing those findings into abstractions(Kozinets, 2002). This approach allows researchers to compile a system of categories, track important information, and detail key findings to gain a deeper understanding of the qualitative data collected (Kozinets et al., 2018).

Ethical standards in netnography research, which rests on principles that have been developed since the 1990s and refined by Kozinets (2002). The four main principles include disclosing the presence of researchers to the online community, protecting the confidentiality and anonymity of informants, seeking and receiving feedback from community members, and requesting permission before quoting a particular post directly. In the context of an open online community, some of these principles are considered not entirely necessary, except for the verification of the validity of the research through feedback. In contrast, in a closed community, these four principles become especially important because higher privacy is expected by its members. Researchers should also consider specific ethics regarding the use of

confidential information, whether directly or indirectly obtained, to minimize the risk of doxxing that could harm individuals or communities (Sokarina, 2022).

RESULTS AND DISCUSSION

In a digital age marked by technological acceleration and digital transformation, the accounting profession faces fundamental challenges that spark in-depth discussions about the future of its role in the economic and business ecosystem. The findings of this netnography research reveal the complexity of diverse public perceptions, where awareness of the potential for technological disruption is not just an abstract concern, but a real reflection of the dynamics of ongoing structural change. Through a comprehensive analysis of digital content spread across various social media platforms and online forums, this study succeeded in identifying people's mindsets and views regarding the potential for technological disruption in the accounting profession. Based on the results of the analysis of archive data and field records that have been collected, 5 dominant categories or topics that often appear in the searched content are identified.

Optimistic about the Future of the Accounting Profession

From the various content searched, various comments on social media were found showing the assumption that technological advances cannot completely replace the accounting profession. They believe that the analytical, critical thinking, and interpersonal skills possessed by human accountants are still indispensable in interpreting financial data, providing strategic consulting, and making complex decisions that require deep consideration. These comments emphasize that technology can be a powerful supporting tool, but it cannot completely replace the intuition, creativity, and professional judgment that characterize an experienced accountant.

This assumption is supported by statements in the study (Ebirim et al., 2024) dan (Ajayi-Nifise et al., 2023) emphasized that while technology can automate routine tasks such as transaction recording and calculation, analytical skills, complex interpretation, and professional judgment still require human expertise. The following comments indicate an optimistic attitude towards the future of the accounting profession.

> "*The human element in the accounting profession will not be replaced by computers*"
>
> "*Yes, you can. tp without accountant children. can you communicate financial statements.. And making a decision, for example, my student, smart Mayob TP can't decipher the cash flow statement..*"
>
> "*Then the document klo is still problematic, I'm sure AI can call other divisions here and there???*"
>
> "*An expert who makes the H system understands flowcharts. Unable to understand the accountant system, so a ttep an accountant will be needed by prsh*"

"People said the same thing when excel came around"

"Hell no! Accountants will always be around. Actual daily tasks will change but not the need for them. Will always be needed."

"Artificial intelligence isn't as intelligent as people think. Accounting isn't going anywhere."

"Automated doesn't mean an Al or robotics will completely do the ob."

"Late to the convo, but I'm a CPA. The data entry side of accounting will be done by Al, and in fact it already has taken over, and a lot of my clients hire me to clean up the mess Al makes. The decision- making side of accounting still needs to be done by humans. Not everything in accounting is black and white. It can get quite interpretive."

These comments highlight the opportunities for the accounting profession in the future, which reflects optimism that the accounting profession will still be needed in the future. They believe the emergence of disruptive technology cannot completely replace the role of accountants. As technology and automation evolve, the role of accountants will adapt and evolve to become more strategic, with a focus on data analysis, financial statement interpretation, and providing value-added business advice. Critical thinking skills and a deep understanding of the business context will be key for accountants to stay relevant and contribute significantly to organizational decision-making (Ajayi-Nifise et al., 2023). They also mentioned regulations that often change, such as tax regulations and regulations in other businesses that require human roles to make adjustments.

In research (Wolcott & Sargent, 2021) underlining the importance of the role of accountants in providing strategic advice, conducting risk assessments, and developing financial interpretations that require contextual understanding and critical thinking skills. Meanwhile, technology is considered as a supporting tool that will improve the efficiency and accuracy of accountants' work, not as a total replacement that can remove the need for human professional expertise in the field of accounting.

Doubts about Choosing a Career Path

From the content selected to be searched, it was found that the comments circulating expressed concerns about the reduction of the role of humans, with many discussions about the relationship between the kuntan profession and the potential for future technological changes. So they feel dilemma and doubt arises to invest in education and career development in fields that seem to be increasingly replaced by technology. The following comments show a sense of doubt about choosing a career path.

"*So gimna is hesitant to take accounting*"

"*Initially, I was ambitious to enter accounting, but when I heard the news like this, I chose economics*"

"*Okay, bye, not accounting*"

"*I thought about it again, I wanted to do accounting!*"

"*Even though the 2023 target is included in actuarial or accounting*"

"*IT'S CONFUSING AGAIN, WILL YOU CONTINUE TO STUDY ACCOUNTING AGAIN OR NOT*"

"what about tax accountants will that job disappear? Don't know if I should go down that route anymore"

"I'm a senior in high school and I'm applying to university to get an accounting degree so do you still recommend this?"

"Now with all of these comments I don't know what to take"

These comments reflect individual uneasiness over the uncertainty of the future of the accounting profession due to potential technological disruptions. Some users who are just starting out to plan a career, are faced with skepticism about the sustainability of the accounting profession in the future. This is caused by public assumptions and news or content circulating on social media that highlights the potential for technological disruption to the accounting profession.

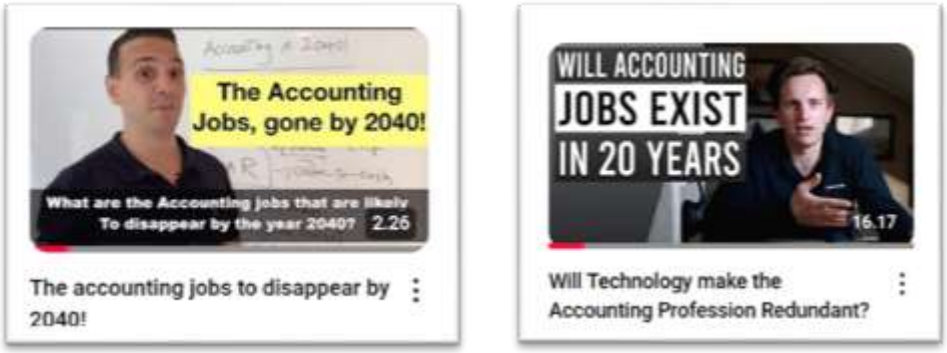

Figure 1. Thumbnail YouTube content about the accountant profession

Today's social media traffic seems to understand user behavior patterns, which are caused by social media algorithms that can influence user preferences, by recording their activities such as likes and comments, which can lead to the formation of information bubbles (Bozdag, 2015). So that all kinds of information that influences, whether it is weakening or supporting decision-making, often appears automatically without being sought.

This is supported by the findings in the study (Anghel & Gati, 2021) that states that difficulties with career decision-making, which are often exacerbated by negative emotional states such as anxiety and depression, can hinder students' ability to make confident career choices. In addition, research by Nurfauziah highlights the importance of perception of professional education and family support in career decision-making. The results show that there is a

significant influence between these two factors on career decisions (Nurfauziah et al., 2023). This indicates that information and news regarding educational and career prospects, as well as support from parents, can shape students' views on their career choices.

Thus, it can be said that in the decision-making process regarding career paths, it is greatly influenced by a combination of personal interests, social influences, emotional intelligence, and the availability of information.

Pessimistic about the Future of the Accounting Profession

From the content analyzed, not a few comments were found that led to the narrative that the accounting profession was on the verge of being replaced by technology. The comments describe their belief that the emergence of disruptive technology will completely replace the role of accountants in the near future. They cite concrete examples of how technology is now capable of performing complex tasks such as auditing, financial analysis, and reporting with a level of accuracy far beyond human capabilities. Here are some examples of comments that reflect a pessimistic attitude towards the future of the accounting profession.

> *"All these accountants claiming that Al will never replace their jobs are utterly delusional. Al is coming for us all and Accounting is going to be one of the first among many major white collar professions to disappear. Any student studying accounting needs to change their degree now. It's a complete waste of time"*

> *"Everything related to numbers can be executed systematically"*

> *"Nothing is safe guaranteed"*

> *"It will in 10 years. Block chain will eliminate a lot of areas where manual work is performed.*
> *Upside is that only huge corporations will be doing this so the small business sector will still need us."*

> *"Everything will mostly revolve on computer science."*

> *"AI will 100% replace a good chunk of accounting work. It's just inevitable. Just wait till big accounting software companies inject LLM in their software packages/Erp platforms. Pick a different career if you can."*

> *"Depreciation… Soon, the AI will take all the accounting. Really! Start thinking about new profession! Good luck!"*

The comments highlight the potential that can occur due to technological developments. They see the possibility that technology can change the way professionals work and reduce the role of humans in work. This belief is accompanied by the development of advanced software and continuously

improved cloud systems, which can slowly shift the position of accounting professionals from the front line to the periphery of the job market.

Sumber: Instagram (periplus.setiabudhi)

Figure 2. Humans are being replaced by artificial intelligence

This is supported by research (Adrianto et al., 2023) which states that the integration of AI in the accounting process is anticipated to improve decision-making capabilities through real-time data analysis, which can further reduce the need for human accountants. In addition, the study also states that automation could affect about 6% of accounting work in the next five years (Adrianto et al., 2023). This research is also in line with (Ionescu-Feleagă et al., 2022) shows that companies that use data analytics in accounting have experienced an increase in data-driven decision-making. Furthermore, the fear of losing a job due to automation is not unfounded. In research (Crossley, 2018) Stating historical evidence shows that many professions have been significantly impacted by technological advances, leading to widespread unemployment in certain sectors.

Adaptive View of Change

Another topic found in the content explored is commentary that refers to an adaptive attitude to technological change as reflected through the disclosure of advice and appeals to accounting professionals and aspiring accountants. Here are some examples of comments that show an adaptive view of change**.**

> "*I think an accountant who is able to master technology and improve their skills will remain relevant and even more valuable in this digital era*"
>
> *"I agree with you, big companies are already in Full swing of automation.. We need to upgrade ourselves with time."*
>
> *"We will replaced by accountants that understand and use AI as a tool."*
>
> *"Highly skilled professionals are always in demand. Accountants, engineers, tradesmen...if you are highly skilled you have the opportunity to excel."*

These comments reflect concern by recommending advice and making appeals to accounting professionals and aspiring accountants. They emphasized

the need for ongoing training and the ability to adapt to ongoing technological developments. Professionals and aspiring accountants need to understand that in this digital era, their role is not only limited to conventional financial recording and reporting, but must also be able to analyze data comprehensively using various latest technological tools. In addition, the development of soft skills such as communication skills, critical thinking, and strategic decision-making are also equally important to face complex challenges in the future (Ebirim et al., 2024). By paying attention to these aspects, accountants are expected to remain relevant and contribute optimally in the ever-evolving business environment.

This is supported by research (Yusuf et al., 2023) which shows that accountants who are able to take advantage of technology will not only survive, but can also serve as more strategic data analysts within the organization. The results of this study are also strengthened by (Kamau & Ilamoya, 2023) which states that an ongoing training program is also needed to help accountants who are already working to stay up-to-date with the latest developments in accounting technology and practices.

In addition, universities and professional organizations need to create a curriculum that is more responsive to digital transformation in the field of accounting, with the aim of preparing a generation of accountants who are not only proficient in numbers, but also smart in utilizing cutting-edge technology (Bastos et al., 2021; Dangi et al., 2023). This is also in line with research (Lino et al., 2022) It shows that accounting students equipped with digital skills will be better prepared to adapt to rapid changes in the industry. Therefore, education and training focused on information technology and analytics, are becoming increasingly important to prepare future accountants. Because competition in the world of work is no longer between individuals but must adapt to the rapid development of technology.

Critical to the Utilization of Disruptive Technology

From the content searched, comments were found that presented the practice of using disruptive technology in their activities. Many users share their experiences of how they have leveraged disruptive technology in their work. Here are some examples of comments that reflect a critical attitude towards the use of disruptive technology.

> *"Chat GPT has never fitted. sometimes missed. and he is accurate.."*

> *"no, at that time I had already tried and deviated far from the trust issue with Chat GPT"*

> *"GPT for a general journal is not accurate"*

> *"I've asked GPT to provide me with a basic adjusting entry several different times in 2024 and it almost always seems to get the entries backwards without exception. I'm not worried about out Al."*

The comments describe their assumptions in using disruption technology as a tool in their work. Some users have indicated that while new technologies offer tremendous potential, the implementation and customization process is not always seamless. For example, in the use of AI, the problem faced is that often the output produced is not in accordance with expectations. So in the content searched, there are several expressions that do not fully believe that disruptive technology can take over the work done by a professional.

This is supported by research (Ahmad Fawad, 2023) In a cloud environment, the often variable workload characteristics and heterogeneity of resources, can make it difficult to allocate resources optimally, which can result in inconsistent performance. The inability to handle this complexity can lead to results that do not match user expectations. The results of this study are also strengthened by (Wu et al., 2023) which states that the performance of the AI system is highly dependent on the quality of the data used. If the data used contains bias or is not representative, then the resulting output will also be problematic, which can ultimately worsen the actions in decision-making. In this context, it is important to ensure that the data used to train the AI model is of high quality and free of bias in order for the results to be reliable.

CONCLUSIONS AND RECOMMENDATIONS

This research reveals the complexity of public perception of the future of the accounting profession in the era of technological disruption, with a focus on content analysis and interaction on social media platforms. Through the netnography approach, there are various views that have developed in society about the impact of technological disruption on the accounting profession, ranging from optimism to extreme pessimism.

In terms of optimism, many believe that the accounting profession will not be completely replaced by technology. The analytical, critical thinking, and interpersonal skills that accountants possess are still indispensable in interpreting financial data, providing strategic consulting, and making complex decisions (Ebirim et al., 2024). Technology is seen as a supporting tool that can improve work efficiency, not as a total replacement of the role of an accountant.

However, the study also found significant hesitation among prospective professionals in choosing a career path in accounting. This uncertainty arises in response to the narrative about potential technological disruption circulating on social media, which creates a dilemma for those who are planning their future careers (Nurfauziah et al., 2023). This shows the importance of providing a more comprehensive understanding of the evolution of the accounting profession in the digital era.

On the other hand, the pessimistic view emerging in public discussion shows confidence that technology will replace most of the accountant's role in the near future. This perspective is supported by rapid developments in AI technology, blockchain, and increasingly sophisticated automation systems (Frizzo-Barker et al., 2020). User experience in implementing disruptive technologies also shows that while technology offers efficiency, there are still limitations that require human supervision and judgment.

Based on these findings, it is recommended that accounting professionals and aspiring accountants continue to improve their digital competencies through continuous training and soft skills development. Training programs need to focus on mastering the latest technologies such as AI, blockchain, and data analytics, while still maintaining and developing analytical and strategic decision-making skills(Bastos et al., 2021).

For educational institutions, it is very important to update the curriculum that integrates the latest technology in accounting learning. The curriculum should be designed to prepare students for digital transformation by equipping them not only with technical skills but also the ability to adapt to technological changes (McConville, 2023). In addition, collaboration between educational institutions and industry needs to be strengthened to ensure the relevance of education to the needs of the ever-evolving job market.

FURTHER STUDY

Future research in the field of accounting can be focused on various aspects relevant to technological developments and professional dynamics. One of the main focuses is the long-term effects of technologies such as blockchain and artificial intelligence on the structure and functioning of accounting organizations in the future. In addition, the study of the resilience of the profession is important to understand how accountants can improve their adaptability to new technologies, including effective change management strategies. Research can also highlight the technology gap between small and large organizations, as well as their impact on their competitiveness in the digital age. Finally, an investigation into the perception of the younger generation, especially accounting students, towards the challenges and opportunities of the profession in the future can provide valuable insights into the future of the accounting profession.

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