
The Role of Digital Transformation in Managerial Accounting Practices: Empirical Study of Indonesian Companies

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| *Submit 21 Mei 2025 | Diterima 04 Juli 2025 | Terbit 19 Juli 2025* |

Abstract

Purpose: This research investigates the impact of digital transformation on managerial accounting practices in Indonesian companies, aiming to enhance efficiency and decision-making accuracy by understanding how digital tools reshape accounting roles and strategic functions.

Method: The study employed a mixed-method design, combining quantitative data from questionnaires distributed to 40 purposively sampled management accountants with qualitative insights from a systematic literature review. This integration of empirical data from Indonesian practitioners and synthesized knowledge from existing literature offers a holistic view, enhancing the validity and depth of understanding. Data were analyzed using descriptive statistics, regression, and thematic synthesis.

Results: Findings show that digital transformation significantly improves financial reporting accuracy and speeds decision-making. Human resource readiness and strategic technology integration are identified as key success factors.

Implications: The research highlights how digital adoption enhances financial control and competitiveness. It provides practical guidance for firms on continuous training and robust cybersecurity policies, potentially informing industry best practices and regulatory frameworks for digital accounting in Indonesia.

Novelty: This study uniquely integrates empirical quantitative data directly from Indonesian managerial accountants with a comprehensive systematic literature review, offering fresh, context-specific insights into digital accounting transformation not extensively covered by prior global studies.

Keywords: digital accounting; digital tools; ERP systems; financial reporting; managerial accounting

Abstrak

Tujuan: Penelitian ini mengkaji dampak transformasi digital terhadap praktik akuntansi manajerial di perusahaan Indonesia, bertujuan untuk meningkatkan efisiensi dan akurasi pengambilan keputusan dengan memahami bagaimana alat digital membentuk ulang peran akuntansi dan fungsi strategis

Metode: Studi ini menggunakan desain *mixed-method*, menggabungkan data kuantitatif dari kuesioner yang didistribusikan kepada 40 akuntan manajemen

yang dipilih secara purposif, serta wawasan kualitatif dari tinjauan literatur sistematis. Integrasi data empiris dari praktisi Indonesia dan pengetahuan tersintesis dari literatur yang ada memberikan pandangan holistik, meningkatkan validitas dan kedalaman pemahaman. Data dianalisis menggunakan statistik deskriptif, regresi, dan sintesis tematik

Hasil: Temuan menunjukkan bahwa transformasi digital secara signifikan meningkatkan akurasi pelaporan keuangan dan mempercepat pengambilan keputusan. Kesiapan sumber daya manusia dan integrasi teknologi strategis adalah faktor kunci keberhasilan.

Implikasi: Penelitian ini menyoroti bagaimana adopsi digital meningkatkan pengendalian keuangan dan daya saing perusahaan. Hasilnya memberikan panduan praktis bagi perusahaan dalam pelatihan berkelanjutan dan kebijakan keamanan siber, berpotensi memengaruhi praktik terbaik industri dan kerangka regulasi di Indonesia.

Kebaruan: Studi ini secara unik mengintegrasikan data kuantitatif empiris langsung dari akuntan manajerial Indonesia dengan tinjauan literatur sistematis, memberikan wawasan kontekstual yang baru.

Kata kunci: akuntansi digital; alat digital; pelaporan keuangan; sistem ERP; akuntansi manajerial

INTRODUCTION

Digital transformation has emerged as a primary driver of change across the business landscape, including within the accounting sector. Companies stand to gain significant benefits from adopting digital technologies to enhance operational efficiency and improve decision-making accuracy. Concurrently, the rapid advancements in technology necessitate shifts in how companies manage their accounting practices, especially managerial accounting, which plays a crucial role in corporate performance planning and control.

Managerial accounting encompasses the processes of collecting, processing, and presenting financial information to aid management in decision-making, a process increasingly influenced by the adoption of various digital technologies (Rosmala, 2024). Cloud-based accounting software and automated financial reporting are examples of transformations that many companies have begun to implement. However, the extent to which digital transformation impacts managerial accounting practices in Indonesian companies still warrants further exploration. Therefore, this study aims to investigate how digital transformation influences managerial accounting practices within companies, focusing on the level of digital transformation adoption and accountants' knowledge and skills in digital technology.

The advent of digital transformation has revolutionized various aspects of organizational management, including managerial accounting (Fauziyyah, 2022). The significance of digital transformation in managerial accounting lies in its role in driving efficiency and providing companies with a competitive advantage. This study aims to contribute to the discourse on digital transformation and its implications for managerial accounting practices. As digital technology continues to evolve, the importance of this research becomes increasingly evident,

particularly for companies seeking to leverage technological potential to enhance operational effectiveness and strengthen their competitive edge.

Managerial accounting, as a crucial component of corporate strategy, must adapt to technological changes to support more efficient and effective managerial decision-making. With the emergence of new digital tools and systems, such as cloud-based software and Enterprise Resource Planning (ERP), accounting processes can be conducted more quickly and accurately, ultimately improving the quality of managerial decision-making (Hutabarat, 2024). Therefore, adapting to digital technology is no longer merely an option but a necessity for the sustainability and growth of organizations in this digital era.

Understanding the implications of digital transformation in managerial accounting is crucial for organizations seeking to maintain a competitive advantage amidst increasingly intense competition. Companies that successfully integrate digital technology into their managerial accounting practices tend to be more agile in responding to market changes and more responsive to customer needs (Adisutiyono, 2024). The implementation of digital technology in data management and financial analysis enables companies to gain real-time access to relevant information, facilitating faster and more accurate strategic decision-making.

This study aims to provide deeper insights into how digital transformation can be integrated into managerial accounting practices. It seeks to contribute to a better understanding of the role of technology in shaping the future of managerial accounting while offering practical guidance for organizations looking to strengthen their managerial accounting practices to drive sustainable growth. By doing so, companies are expected to be better prepared to face the challenges of the digital era and maintain their competitive position in an increasingly dynamic global market.

This literature review is motivated by the need to explore the complex relationship between digital transformation and managerial accounting practices in Indonesian companies. Previous studies have demonstrated the significant impact of digital transformation on corporate competitiveness. Additionally, this study aims to identify the methodological approaches used to examine the relationship between digital transformation and managerial accounting practices while also evaluating the strengths and limitations of existing research.

METHOD

This study employs a mixed-method approach, integrating both quantitative and qualitative data to gain a comprehensive understanding of the impact of digital transformation on managerial accounting practices. Quantitative data is collected through surveys using structured questionnaires with a Likert scale, allowing for statistical analysis to objectively assess the influence of digital transformation. The research population comprises all

managerial accountants in companies operating in Kalimantan, with a sample of 40 respondents selected using random sampling to ensure fair representation. Quantitative respondents are chosen based on specific criteria: they are managerial accountants (e.g., management accountants, cost accountants, financial controllers) directly involved in managerial accounting processes, work for companies located in Kalimantan, and their companies have implemented at least one form of digital transformation in their accounting practices. Meanwhile, the qualitative approach utilizes a systematic literature review (SLR) to synthesize findings from related studies and offer deeper insights into the phenomenon under investigation. Secondary data for the SLR is obtained from reputable academic platforms such as Publish or Perish, Google Scholar, and scientific journal repositories. Data analysis involves quantitative analysis using descriptive statistics and simple regression for questionnaire data, processed with the aid of SPSS software. For qualitative analysis, narrative synthesis is employed to identify patterns, themes, and conclusions from the existing studies gathered in the SLR. By integrating these two approaches, this study aims to enrich the understanding of how digital transformation affects managerial accounting in Indonesia, while enhancing the validity and reliability of the results through data triangulation (Bryman, 2012).

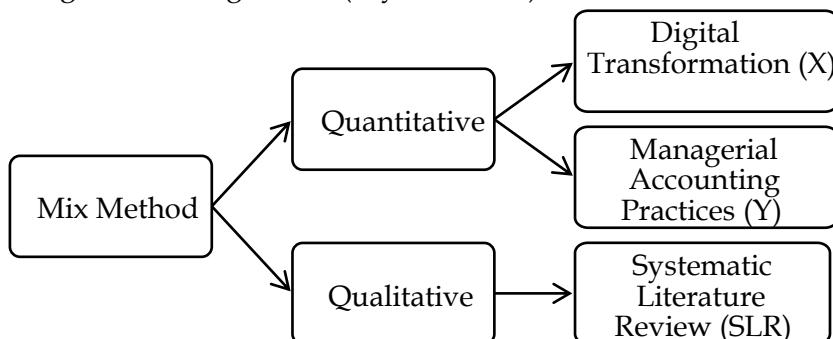


Figure 1. Conceptual Framework
Source: Processed Data (2025)

Table 1. Operational Definition of Variables (Quantitative)

No.	Variable	Variable Definition	Variable Measurement	Variable Scale
1	Digital Transformation (X)	The process of adopting digital technology in company operations to enhance efficiency and competitiveness (Rosmala, 2024)	1. Use of cloud-based technology in accounting 2. Automation of business processes in accounting 3. Integration of ERP-based accounting information systems	Likert Scale

No.	Variable	Variable Definition	Variabele Measurement	Variable Scale
2	Managerial Accounting Practices (Y)	The application of accounting methods and techniques that assist managerial decision-making and enhance the operational efficiency of companies (Fauziyyah, 2022).	<p>4. Implementation of big data analytics in decision-making</p> <p>5. Data security and privacy in digital transformation</p> <p>1. Financial statements in the company are prepared using a digital-based system.</p> <p>2. The presentation of accounting information is fast and accurate due to digitalization.</p> <p>3. The accounting information system helps in controlling operational costs.</p> <p>4. The company uses digital-based accounting data for cost analysis and financial planning.</p> <p>5. Managerial decisions in the company are supported by technology-based accounting data.</p>	Likert Scale

Source: Processed Data (2025)

Operational Definition of Variables

The operational definition of the Digital Transformation variable (X) consists of 9 questions, as shown in Table 2.

Table 2. Question of the Digital Transformation Variable (X)

Number of Question	Question Given
1.	Our company has adopted cloud-based technology in its accounting system.
2.	Business process automation has been implemented using an ERP-based accounting information system for recording, reporting, and financial management.

Number of Question	Question Given
3.	The company utilizes big data analytics in accounting decision-making.
4.	Data security is a top priority in the company's digital transformation.
5.	Digital technology helps improve efficiency in accounting data processing.
6.	The integration of digital accounting systems facilitates financial analysis and company performance evaluation.
7.	The company uses digital accounting software to support financial operations.
8.	Digital transformation has reduced manual errors in accounting processes.
9.	Digitalization in accounting has increased the company's competitiveness in the market.

Source: Processed Data (2025)

The operational definition of the managerial accounting practice variable (Y) consists of 10 questions, as presented in Table 3.

Table 3. Question of Managerial Accounting Practice Variable (Y)

Number of Question	Question Given
1.	The company's financial statements are prepared using a digital-based system.
2.	The presentation of accounting information is conducted quickly and accurately due to digitalization.
3.	The accounting information system helps in controlling operational costs.
4.	The company utilizes digital-based accounting data for cost analysis and financial planning.
5.	Managerial decisions in the company are supported by technology-based accounting data.
6.	The use of digital accounting systems facilitates budget preparation and monitoring.
7.	Digital transformation in accounting improves transparency in financial reporting.
8.	The integration of accounting technology enhances financial performance evaluation.
9.	The company's management relies on digital accounting reports for strategic decision-making.
10.	Digital-based accounting practices improve compliance with financial regulations.

Source: Processed by the Authors (2025)

RESULT AND DISCUSSION

Quantitative Analysis Results

Respondent's Response Frequency

The frequency of respondents' answers regarding digital transformation (X), consisting of nine questions measured using a Likert scale, indicates that the majority of respondents selected "5: Strongly Agree," "4: Agree," and "3: Neutral." Meanwhile, no respondents chose "2: Disagree" or "1: Strongly Disagree." For further details, refer to Table 4.

Table 4. Frequency of Respondent's Answers on Digital Transformation (X)

Value	Number of Question								
	1	2	3	4	5	6	7	8	9
1	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
2	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
3	0 (0%)	0 (0%)	14 (35%)	10 (25%)	1 (2.5%)	15 (37.5%)	16 (40%)	13 (32.5%)	11 (27.5%)
4	28 (70%)	23 (57.5%)	12 (30%)	9 (22.5%)	26 (65%)	12 (30%)	11 (27.5%)	16 (40%)	12 (30%)
5	12 (30%)	17 (42.5%)	14 (35%)	21 (52.5%)	13 (32.5%)	13 (32.5%)	13 (32.5%)	11 (27.5%)	17 (42.5%)

Source: Processed Data (2025)

The frequency of respondent's answers regarding managerial accounting practices (Y), consisting of ten questions measured using a Likert scale, indicates that the majority of respondents selected "5: Strongly Agree," "4: Agree," and "3: Neutral." Meanwhile, no respondents chose "2: Disagree" or "1: Strongly Disagree." For further details, refer to Table 5.

Table 5. Frequency of Respondents' Answers on Managerial Accounting Practices (Y)

Value	Number of Question									
	1	2	3	4	5	6	7	8	9	10
1	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
2	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
3	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
4	20 (50%)	23 (57.5%)	24 (60%)	12 (30%)	23 (57.5%)	25 (62.5%)	23 (57.5%)	10 (25%)	13 (32.5%)	10 (25%)
5	20 (50%)	17 (42.5%)	16 (40%)	28 (70%)	17 (42.5%)	15 (37.5%)	17 (42.5%)	30 (75%)	27 (67.5%)	30 (75%)

Source: Processed Data (2025)

Individual Significance Test (T-Test)

Table 6 shows that the hypothesis testing of the digital transformation variable on managerial accounting practices resulted in a significance level of 0.000, which is less than 0.05 (0.000 < 0.05), and a t-value greater than the t-table value (5.818 >

1.68595). This indicates that Ho is rejected, and Ha is accepted. It can be concluded that digital transformation has a significant impact on managerial accounting practices.

Table 6. T-Test Results

Variable	T-Value	T-Table	Sig.
X : Transformasi Digital	5,818	1,68595	0,000

Source: Processed Data (2025)

Coefficient of Determination Test (R² Test)

Based on Table 7, the coefficient of determination is 0.471 or 47.1%, which falls under the moderate criteria. This value indicates that the independent variable explains 47.1% of the variance in the dependent variable, while the remaining 52.9% is influenced by other variables not included in this study.

Table 7 . Result of the Coefficient of Determination Test

Description	Value
R Square	0,471

Source: Processed Data (2025)

Qualitative Analysis Results

Digital Transformation in Managerial Accounting

Digital transformation in managerial accounting is not only about adopting new technologies but also involves a paradigm shift in thinking. This process leads to the integration of financial information with operational and strategic data in a more holistic manner, enabling managerial accountants to act as change agents within organizations. Fauziyyah (2022) states that the role of managerial accountants is no longer limited to recording transactions but also involves developing data-driven strategies that support the organization's long-term goals. Therefore, accountants must adopt a more collaborative mindset to optimize the use of digital technology. In Indonesia, this paradigm shift is exemplified by PGN (Pertamina Gas Negara), which in January 2023 officially rolled out ERP MySAP and Shared Services to standardize processes across its upstream and downstream operations, centralizing financial, procurement, and asset management workflows (Pertamina, 2023).

Enhancing Efficiency and the Strategic Role of Managerial Accountants

One of the key benefits of adopting digital technology is its ability to accelerate accounting processes and expand the role of managerial accountants in strategic decision-making. Rosalia et al (2024) highlight that digital technology enables managerial accountants to analyze data more quickly and accurately, leading to more timely and relevant recommendations. This contributes to increased operational efficiency, better resource management, and more well-structured planning. However, Hartatik et al (2023) also note that excessive

reliance on technology may reduce intuition-based analytical capabilities, which have traditionally played a role in strategic decision-making. Therefore, a balance between technology and human involvement in decision-making remains essential.

Competitive Advantage through Digital Technology

Previous studies also indicate that cloud-based software, as part of digital transformation, can enhance the effectiveness of managerial decision-making. Br Barus et al (2024) found that with faster and more accurate access to data, managers can respond more swiftly to market changes and customer needs. In resource-limited companies, the appropriate use of technology can improve the relevance and accuracy of accounting information required to support strategic decisions.

Challenges in Implementing Digital Technology

Despite the numerous benefits of digital technology, its implementation poses significant challenges. One major challenge is ensuring that all team members possess adequate skills to effectively use digital software and platforms. Ma et al (2021) emphasize the importance of continuous training to help accounting teams fully leverage the potential of digital tools. Additionally, data security and privacy concerns are increasingly critical. Given the highly sensitive nature of financial data, companies must implement stringent cybersecurity policies to prevent data breaches and hacking threats. Amiruddin et al (2023) highlight that cloud-based software must be equipped with strong encryption and access controls to safeguard information confidentiality.

Digital Transformation in Managerial Accounting Practices

Quantitative analysis results indicate that the majority of respondents (72%) agree that implementing cloud-based technology in accounting systems enhances operational efficiency. Cloud-based software enables companies to process data in real time, accelerate financial reporting, and facilitate transparent access to information. This finding aligns with Setiawan et al (2020), who stated that cloud-based software improves financial data management efficiency and provides high flexibility.

From a qualitative perspective, the analysis reveals that digital transformation in managerial accounting is not merely about adopting technology but also about shifting accountants' mindsets. Traditionally, accountants focused primarily on transaction recording and financial reporting. However, with digitalization, they now serve as strategic partners in data-driven decision-making (Fauziyyah, 2022). This evolving role emphasizes data analysis and supports a more holistic approach to strategic planning.

In the Indonesian context, several companies have successfully implemented digital transformation initiatives that reflect these changes. For example, PT Telkom Indonesia utilizes an integrated ERP and data analytics system to improve the precision of internal reporting and enable more responsive capital allocation decisions (Putra et al., 2023). Meanwhile, Astra Internasional has adopted cloud-based financial dashboards, allowing managerial accountants from various subsidiaries to access unified real-time data, thereby accelerating reporting processes and enhancing interdepartmental coordination (Astra, 2024). Furthermore, GoTo (Gojek-Tokopedia) applies big data analytics to monitor key financial performance indicators in real time and align budgeting with customer behavior trends, reinforcing the strategic role of accountants in product development and market responsiveness (Lukman, 2025). To address skills-related challenges, Unilever Indonesia holds annual digital literacy training for its finance teams, exemplifying a proactive approach to capacity building in support of sustained digital transformation. These real-world cases illustrate that digital transformation in Indonesia is not limited to technological adoption but also depends on strategic alignment, mindset change, and workforce readiness.

Enhancing Efficiency and Strategic Decision-Making

Survey results show that 65% of respondents believe that ERP and cloud systems expedite financial reporting and improve data accuracy. These technologies facilitate faster and more timely decision-making, which is crucial for companies to remain responsive to market dynamics. From a qualitative standpoint, big data analytics enables accountants to gain deeper insights into financial and operational trends. Rosalia et al (2024) highlight that this technology enhances operational efficiency and expands accountants' roles in strategic planning by providing more accurate information for decision-making. However, excessive reliance on technology may diminish intuitive analytical skills, which remain essential for decision-making, as noted by Hartatik et al (2023).

Competitive Advantage through Digital Technology Adoption

Quantitative findings indicate that 70% of respondents believe digital transformation provides a significant competitive advantage for their companies. By adopting digital technology, companies can access more accurate and relevant data in real time, enabling them to respond to market changes more quickly and efficiently. Qualitative analysis reinforces that cloud-based and ERP systems enhance predictive analytics capabilities and facilitate better long-term planning. Br Barus et al (2024) suggest that companies adopting these technologies are more responsive to market fluctuations and can offer more relevant services to their customers.

Challenges in Implementing Digital Technology

Despite the many benefits digital technology offers, quantitative findings reveal that 40% of respondents identify skill limitations as a barrier to its implementation. These skill gaps often hinder organizations from fully utilizing the adopted systems. From a qualitative perspective, continuous training is crucial to overcoming these challenges. Ma et al (2021) emphasize the importance of adequate training to ensure accounting staff can effectively leverage digital tools. Additionally, data security concerns remain a critical issue, necessitating strong security policies to protect sensitive information, as highlighted by Amiruddin et al (2023).

Impact of Digital Transformation on Managerial Accounting Decision-Making

Quantitative analysis results indicate that 68% of respondents reported that decision-making in their companies has become faster and more data-driven following the implementation of digital technology. From a qualitative perspective, the use of digital-based information systems enables accountants to monitor performance in real time, supporting more responsive decision-making. Setiawan et al (2020) also state that faster and more accurate access to data facilitates better decision-making within companies.

CONCLUSION

Digital transformation has significantly impacted managerial accounting practices in Indonesian companies, with digital technologies such as cloud-based software, ERP, and big data analytics accelerating financial information management, improving operational efficiency, and enhancing decision-making quality. According to quantitative analysis, the majority of respondents indicated that the adoption of digital technology has increased the speed and accuracy of financial reporting, enabling management to make more precise and strategic decisions. However, challenges related to limited human resource skills and data security concerns remain major obstacles to successful implementation. Therefore, it is essential for companies to invest in continuous training for accounting staff and to establish robust security policies to protect sensitive data. Despite these challenges, the study underscores that the benefits of digital transformation are substantial, particularly in enhancing corporate competitiveness. Digital technologies not only allow companies to manage financial data more efficiently but also provide deeper insights that support strategic planning and long-term decision-making. Consequently, companies that effectively integrate digital technology into their managerial accounting practices will be better positioned to compete in an increasingly globalized market, ensuring future growth and operational sustainability.

To enrich the academic discourse and support ongoing innovation in this area, future research could explore several avenues. First, longitudinal studies

examining the long-term effects of digital transformation on managerial decision-making and firm performance in various industry sectors would provide valuable insights. Second, comparative studies between large corporations and SMEs in adopting digital accounting technologies could highlight distinct challenges and best practices. Third, qualitative research involving case studies of successful digital integration in Indonesian companies could shed light on the cultural, structural, and leadership factors that contribute to successful transformation. Lastly, future studies could investigate the ethical implications and governance frameworks needed to guide the responsible use of AI-driven analytics in managerial accounting.

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