Understanding SDGs in Innovation and Digitalization as a Determinant of Intention to Use Digital Accounting Applications

Nyoman Angga Pradipa[1,*], Ni Made Ayu Dwijayanti[1], Ni Kadek Cahya Dwi Utami[1], Ni Putu Indira Pradnyandari[1], Kori Kholivianna[1], and Anak Agung Ayu Ratih Patrisia[1]

[1] Accounting Department, Politeknik Negeri Bali, Bali, Indonesia
anggapradipa@pnb.ac.id

Abstract. This study examines the relationship between accounting students' understanding of Sustainable Development Goals (SDGs), particularly Goal 9 on innovation and digitalization, and their intention to adopt digital accounting applications. The research is motivated by the growing need to integrate sustainability principles into accounting education, alongside the rapid expansion of digital technologies in Indonesia. Although students increasingly demonstrate digital literacy and familiarity with accounting applications, their comprehension of sustainability remains limited, creating a gap between technological proficiency and sustainable awareness. To strengthen the theoretical foundation, the study employs Technology Acceptance Model (TAM) to capture individual perceptions of usefulness and ease of use, and the Diffusion of Innovation (DOI) to explain innovation attributes and social diffusion processes that influence adoption behavior. A quantitative survey was conducted using a Likert-scale questionnaire to measure SDGs understanding and adoption intention. The sample consisted of 300 accounting students selected through purposive sampling. Data analysis included validity and reliability testing, descriptive statistics, and simple linear regression. Results indicate that students' comprehension of SDGs significantly and positively influences their intention to use digital accounting applications, with an explanatory power of $R^2 = 0.677$. The novelty of this research lies in integrating sustainability literacy with digital accounting adoption, two dimensions rarely studied together. Findings confirm that higher levels of SDGs comprehension—covering innovation, digitalization, ethics, and sustainability—strengthen students' adoption intentions in academic and professional contexts.

Keywords: Accounting Students, Digital Accounting Adoption, Digitalization, Innovation, SDGs Goal 9, Sustainability Literacy

1 Introduction

The development of digital technology has brought fundamental changes across various sectors, including accounting. Several digital transformations drive the integration of advanced technologies such as cloud accounting, which enables real-time access to financial data across locations and supports transparency and collaboration. Artificial intelligence plays a role in automating recordkeeping, detecting anomalies, and

© The Author(s) 2026
W. G. S. Parwita et al. (eds.), *Proceedings of the International Conference on Sustainable Green Tourism Applied Science - Social Applied Science 2026 (ICoSTAS-SAS 2026)*, Advances in Social Science, Education and Humanities Research 1041,
https://doi.org/10.2991/978-94-6239-809-2_24

providing predictive analytics. Big data expands accounting's scope from mere financial transactions to analyses of consumer behavior and market trends, while blockchain offers immutable ledgers that enhance trust and accountability in modern accounting systems (Dyah et al., 2025; Khaerunnisa et al., 2025; (Saputri & Hilaliyyah, 2025).

In Indonesia, adoption of digital accounting applications is increasingly widespread across corporations, MSMEs, and higher education institutions (Uyun & Kusuma, 2025). This shift not only improves efficiency and accuracy in financial reporting but also demands new competencies from professionals and accounting students, such as digital literacy, the ability to operate cloud-based applications, skills in processing big data for strategic decision-making, and ethical awareness regarding data privacy and security. (Nurfani et al., 2025; Yufrizal & Maretha, 2025). At the same time, the Sustainable Development Goals emphasize the triple bottom line of profit, people, and planet, requiring integration of sustainability principles into all business aspects, including accounting. Sustainability reporting has become an important instrument for assessing a company's contribution to the SDGs. Accounting is no longer only a bookkeeper function; it must measure social and environmental impacts and act as a value creator by providing relevant information for sustainable decision-making (Aqila & Sisdianto, 2025; Darmawan et al., 2025).

Surveys in Indonesia show positive trends in digitalization. The 2025 Kominfo survey recorded an Indonesia Digital Society Index score of 44.53, up 1.19 points from 2024's 43.34, reflecting improved digital skills and literacy among the population (Kementerian Komunikasi dan Digital RI, 2025). Internet penetration in 2024 reached 79.5% with 221 million users, up 1.4% from the previous year. Data from the Indonesian Internet Service Providers Association reinforce that digitalization has become mainstream in Indonesian life (Asosiasi Penyelenggara Jasa Internet Indonesia, 2024). However, progress in digital adoption has not been fully matched by understanding of sustainability concepts, especially among accounting students. Although students are increasingly familiar with digital accounting applications, their grasp of sustainable development principles remains relatively low. Accounting education tends to focus on financial efficiency while social and environmental dimensions are often neglected. This imbalance risks producing asymmetric development, where technology advances rapidly but sustainability awareness lags behind (Firmansyah, 2025; Solovida, 2024).

As future professionals, accounting students are expected to master both technical and digital aspects of accounting and to possess a deep understanding of sustainable development principles (Mais et al., 2025). Yet studies indicate a gap between knowledge of the SDGs and practical application within digital accounting tools (Zahra et al., 2025). Some students still rely on manual recording practices and experience computer anxiety when facing new technologies (Aryani et al., 2026; Sutisman et al., 2025). They are more familiar with conventional financial reporting standards than with sustainability reporting standards (Hidajat et al., 2025). Limited understanding of social and environmental indicators leads to viewing sustainability as an add-on rather than a core accounting practice, which lowers confidence and readiness for the digital era (Limarwati et al., 2024).

This study investigates whether accounting students' understanding of SDG 9 (innovation and digitalization) predicts their intention to adopt digital accounting applications. Grounded in the Technology Acceptance Model (TAM) and Diffusion of Innovation (DOI) theory, the research examines how perceived utility, ease of use, and innovation attributes drive technology adoption in accounting education (Davis, 1989; Rogers, 1983). The research questions in this study are: (1) What is the level of understanding among accounting students regarding the SDGs concerning innovation and digitalization? (2) What is the level of students' intention to use digital accounting applications? (3) Does the understanding of SDGs regarding innovation and digitalization serve as a determinant of the intention to use digital accounting applications?

2 Methodology

This study employed a quantitative, explanatory approach to examine the effect of SDG understanding (innovation & digitalization) on intention to use digital accounting applications. A purposive sample of 300 accounting students in Indonesia who had completed digital accounting coursework participated. A sample size of 300 respondents is considered highly adequate for this PLS-SEM model, as it exceeds the minimum threshold derived from a priori statistical power for detecting the expected effect size in an unknown population (Memon et al., 2020). Data were collected via a 5-point Likert questionnaire (online/offline) measuring X (knowledge, digital literacy, ethics, sustainability) and Y (intention, comfort, readiness, interest in advanced features). Analysis included data cleaning, validity and reliability testing (outer loadings, AVE, Cronbach's alpha, CR, HTMT), descriptive statistics, and hypothesis testing using simple linear regression with reporting of β, t, p, and $R2$; ethical procedures (informed consent, anonymity, secure data storage) were observed.

3 Result and Discussion

3.1 Result

Descriptive Analysis of Respondent Profiles. The predominance of young respondents (ages 18–24) reinforces the relevance of this study to a digital-native cohort that is inherently more receptive to innovation and digitalization. The majority female composition suggests that the findings may also reflect gender-specific perspectives on the acceptance of digital accounting technologies. Meanwhile, the relatively balanced distribution across socioeconomic strata indicates that understanding of SDGs and intention to adopt digital accounting applications are not confined to a single social group, enhancing the generalizability of the results across different socioeconomic backgrounds

Table 1. Descriptive Statistics: Understanding of SDG 9 (Innovation & Digitalization)

Indicator	Mean	Var	Interpretation
(X1) SDG 9 emphasizes innovation & digitalization	4.37	0.435	High general understanding; students recognize the relevance of SDG 9
(X2) Role of digital technologies (cloud, AI, big data, blockchain)	4.43	0.433	Students have a good understanding of the role of digital technologies
(X3) Digitalization supports transparency, efficiency, collaboration	4.42	0.438	Very high understanding of the practical benefits of digitalization
(X4) Digital accounting supports sustainability (profit, people, planet)	4.42	0.485	Strong awareness that digital accounting can support sustainability
(X5) Sustainability reporting is important in modern accounting	4.40	0.508	Good understanding of the role of sustainability reports
(X6) Digital literacy is an essential competency for accounting students	4.61	0.312	Very high awareness; digital literacy considered mandatory
(X7) Ethics, privacy, and data security is important in digital accounting	4.68	0.332	Highest-rated item; students are highly concerned about ethical and security issues

Source: Processed data, 2026

The descriptive results indicate consistently high levels of SDG-9–related understanding across all indicators (all means > 4.3). The strongest awareness is observed for ethical and data-security concerns (X7, mean = 4.68) and digital literacy as a required competency (X6, mean = 4.61). The relatively lower (but still high) score for X1 (mean = 4.37) suggests that while students broadly recognize SDG 9, their most salient concerns relate to practical and ethical aspects of digital accounting rather than abstract SDG framing. The findings reveal that accounting students demonstrate a high level of understanding of the Sustainable Development Goals, particularly Goal 9 on innovation and digitalization. Their awareness encompasses the role of emerging technologies such as cloud computing, artificial intelligence, big data, and blockchain, as well as the importance of transparency, efficiency, collaboration, and sustainability in modern accounting practices. Students also recognize digital literacy, ethics, privacy, and data security as essential competencies. This comprehensive understanding shows that they are well positioned to integrate sustainability principles into their academic and professional use of digital accounting tools. In line with TAM, this reflects strong perceptions of usefulness and ease of use, while DOI highlights compatibility with sustainability objectives and the relative advantage of digitalization over traditional methods. Thus, the results directly answer Research Question 1 by confirming that students possess a solid grasp of SDG-9 innovation and digitalization, which forms the foundation for their readiness to adopt digital accounting applications.

Table 2. Descriptive Statistics: Intention to use Digital Accounting Applications

Indicator	Mean	Variance	Interpretation
(Y1) Intend to use digital accounting applications for coursework/research	4.31	0.510	High intention, though inter-respondent variation is relatively large
(Y2) Plan to use digital accounting applications in professional work	4.40	0.547	Strong intention to adopt in future professional contexts
(Y3) Digital accounting applications are more efficient than manual recording	4.53	0.383	Very high perceived efficiency
(Y4) Using digital accounting applications improves financial statement accuracy	4.48	0.411	Strong confidence in accuracy benefits
(Y5) Feel comfortable and confident using digital accounting applications	4.31	0.524	Generally high comfort, but some respondents remain uncertain
(Y6) Intend to learn advanced features (big data, AI, blockchain)	4.50	0.418	Very high interest in exploring advanced features
(Y7) Committed to integrating sustainability (SDGs) when using digital applications	4.45	0.416	Strong commitment to sustainability integration

Source: Processed data, 2026

The sample exhibits consistently high intentions to use digital accounting applications across academic and professional contexts (all means ≥ 4.31). The strongest endorsement concerns perceived efficiency of digital tools (Y3, mean = 4.53), followed by strong interest in advanced technological features (Y6, mean = 4.50) and commitment to sustainability integration (Y7, mean = 4.45). The relatively lower means for Y1 and Y5 (both 4.31) indicate that a subset of students has not yet fully internalized digital applications as routine academic practice or does not feel completely confident using them. The overall pattern indicates strong behavioral intention. In line with TAM, these results highlight positive perceptions of usefulness and ease of use, while DOI emphasizes relative advantage, compatibility, and observability of digital accounting innovations. Thus, the findings directly answer Research Question 2 by confirming that students are highly motivated to adopt digital accounting applications, driven by efficiency, technological curiosity, and sustainability awareness.

Outer-model analysis (measurement model). Based on the test results using SmartPLS software, the outcomes of each testing stage are as follows.

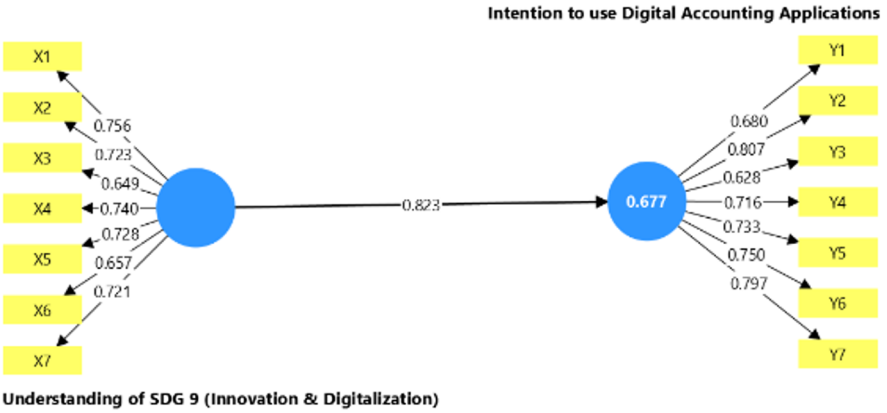


Figure 1. Structural Model

Convergent validity. All indicators for X (Understanding of SDG 9) and Y (Intention to use digital accounting applications) have outer loadings greater than 0.50, and most exceed 0.70. This pattern indicates that the indicators adequately converge on their intended latent constructs.

Discriminant validity. The statistical results show that all indicators (X1–X7 and Y1–Y7) are valid, with loadings ranging from 0.470 to 0.756 and decision values between 0.534 and 0.807. Each indicator's loading on its own construct is higher than its cross-loading on other constructs, confirming discriminant validity. For the SDG-9 understanding construct (X), the strongest loading is X1 = 0.756 with decision value 0.666, while the lowest is X3 = 0.649 with 0.577, yet still valid. For the adoption intention construct (Y), the highest loading is Y2 = 0.671 with 0.807, and the lowest is Y3 = 0.47 with 0.628, also valid. These results indicate that all indicators consistently represent their intended latent variables, with sufficient reliability and separation between constructs. In summary, the measurement model is statistically robust, and the indicators clearly capture the dimensions of SDG-9 comprehension and intention to adopt digital accounting applications.

Reliability. Internal consistency measures are satisfactory. Cronbach's Alpha and Composite Reliability for construct X range from 0.837 to 0.878, and for construct Y from 0.855 to 0.889, all above the conventional threshold of 0.70. Average Variance Extracted (AVE) for both constructs exceeds 0.50 (X=0.507 Y=0.536), confirming convergent validity and reliable measurement.

Inner-model analysis (structural model)

Explained variance (R^2). The model yields R^2=0.677 (Adjusted R^2=0.676), indicating that 67.7% of the variance in students' intention to use digital accounting applications is explained by their understanding of SDG 9. This level of explained variance is substantial (moderate to strong), although it also implies that other factors not included in the model account for the remaining variance.

Model fit. Fit indices indicate acceptable model fit: SRMR = 0.066 (below the 0.08 cutoff) and NFI = 0.866 (above the 0.80 threshold), suggesting the model fits the data reasonably well.

Simple linear regression (path analysis)

Table 3. Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X -> Y	0.823	0.826	0.019	43.509	0.000

Source: Processed data, 2026

Path coefficient (β). The estimated path from Understanding of SDG 9 to Intention to Use is β = 0.823, indicating a very strong positive effect.

Statistical significance. The t-statistic for the path is 43.509, which is far greater than the critical value of 1.96, and the associated p-value = 0.000 (< 0.05). These results show the effect is statistically significant.

Substantives interpretation. Higher levels of students' understanding of SDG 9 (including innovation, digitalization, digital literacy, ethics, and sustainability) are associated with substantially higher intentions to adopt digital accounting applications. The findings reveal that higher levels of students' understanding of SDG 9 covering innovation, digitalization, digital literacy, ethics, and sustainability are strongly associated with substantially higher intentions to adopt digital accounting applications. Students who grasp the relevance of emerging technologies and sustainability principles are more inclined to perceive digital tools as useful and easy to use, consistent with TAM, while also recognizing their relative advantage, compatibility, and observability, as explained by DOI. This demonstrates that sustainability-oriented knowledge does not merely enrich theoretical awareness but actively shapes behavioral intention, positioning students to integrate digital accounting applications into both academic and professional practice. Thus, the results directly answer Research Question 3 by confirming that understanding of SDG 9 innovation and digitalization serves as a significant determinant of students' intention to use digital accounting technologies.

3.2 Discussion

The present study demonstrates that accounting students exhibit a very high level of understanding of SDG 9 (innovation and digitalization), with an overall mean score of 4.49 on the composite SDG-9 scale. The strongest subdimensions were ethics, privacy, and data security (X7, mean = 4.68) and digital literacy as a required competency (X6, mean = 4.61). These results indicate that students not only recognize the technical benefits of digital technologies but also place strong emphasis on ethical and governance aspects when digital tools are applied in accounting. Such a profile aligns with contemporary expectations for accountants to combine technical proficiency with ethical awareness in digital environments. Students' intention to use digital accounting applications is likewise very high (overall mean = 4.49). The highest intentions were observed for perceived efficiency of digital tools (Y3, mean = 4.53) and interest in advanced features such as big data, AI, and blockchain (Y6, mean = 4.50). These findings suggest that perceived instrumental benefits (efficiency and accuracy) and curiosity about advanced functionalities are primary motivators for adoption intentions among the sample.

However, the data reveal a notable gap between theoretical readiness and habitual academic practice. Intention to use digital applications in coursework/research (Y1, mean = 4.31) and self-reported comfort/confidence in using such applications (Y5, mean = 4.31) are lower than intentions for future professional use. This pattern suggests that while students appreciate the value of digital accounting and are motivated to learn advanced features, some have not yet internalized routine use of these tools in their academic work or do not feel fully confident in their operational skills. The gap points to an opportunity for pedagogical interventions that embed digital application use into coursework and provide scaffolded practice to build confidence. The regression analysis provides strong empirical support for the central hypothesis: understanding of SDG 9 (innovation & digitalization) significantly predicts intention to use digital accounting applications. The model explains a substantial proportion of variance in intention ($R2 = 0.677$), and the positive regression coefficient (B = 0.823) indicates a large and practically meaningful effect—each unit increase in SDG-9 understanding is associated with a 0.823 unit increase in intention score. In substantive terms, more than two-thirds of the variability in students' adoption intentions can be accounted for by their SDG-9 understanding, underscoring the importance of sustainability-oriented knowledge in shaping technology adoption attitudes in accounting education.

The implications of this study highlight the need to embed sustainability-oriented digital literacy into accounting education through the dual lenses of TAM and DOI. Academically, the findings justify integrating SDG-9 content and digital-ethics modules into curricula to enhance students' perceptions of usefulness and ease of use (TAM), while pedagogical strategies such as hands-on assignments and case studies strengthen trialability and observability (DOI). Practically, employers and professional bodies can expect graduates who are technologically literate and ethically aware, reflecting DOI's relative advantage and compatibility, and should design onboarding and continuous training that leverage this readiness. From a policy perspective, higher education institutions should formalize digital literacy and sustainability competencies as core learning outcomes, while public policy should promote equitable access to

digital accounting tools to avoid widening digital divides. Collectively, these implications demonstrate that strengthening SDG-9 comprehension not only fosters positive attitudes toward technology adoption (TAM) but also accelerates the diffusion of sustainable digital accounting practices (DOI).

Limitations must be acknowledged. The cross-sectional design precludes definitive causal claims despite the explanatory framing; longitudinal or experimental designs would strengthen causal inference. The sample, although sizable (N = 300), was obtained via purposive sampling of students exposed to digital accounting coursework, which limits generalizability to all accounting students. Self-report measures may be affected by social desirability or common-method variance. Finally, the model tested a single predictor; other relevant determinants (e.g., perceived usefulness, perceived ease of use, computer anxiety, institutional support) were not included and may account for additional variance. Directions for future research include longitudinal tracking of whether high intention translates into sustained use after graduation, experimental curriculum interventions to increase routine academic use and confidence, and multivariate models that integrate psychological (e.g., anxiety), technological (e.g., system quality), and contextual (e.g., access to infrastructure) predictors to build a more comprehensive adoption framework.

4 Conclusion

This study finds that accounting students possess very high understanding of SDG 9 (innovation and digitalization) and very high intention to use digital accounting applications. Ethical concerns and digital literacy are the most salient aspects of SDG-9 understanding, while perceived efficiency and interest in advanced features drive adoption intentions. Regression results indicate that SDG-9 understanding is a strong determinant of intention to use digital accounting tools meaning that enhancing students' sustainability-oriented knowledge substantially increases their readiness to adopt digital accounting technologies. To translate these findings into practice, educators should integrate SDG-9 topics and applied digital training into accounting curricula, emphasize hands-on use in coursework to build habitual practice and confidence, and collaborate with industry and policymakers to ensure equitable access and competency standards. Addressing the identified limitations through longitudinal and multivariate research will further clarify how sustainability literacy and other factors jointly shape technology adoption in accounting.

Acknowledgment

The authors gratefully acknowledge the financial support and assistance of P3M Politeknik Negeri Bali, and thank the faculty, staff, and students who contributed to data collection and the development of this study.

References

Aqila, K. S., & Sisdianto, E. (2025). Analisis integrasi akuntansi lingkungan dan CSR untuk mencapai tujuan pembangunan berkelanjutan berbasis digital. *Jemba: Jurnal Ilmiah Ekonomi Bisnis dan Akuntansi*, *2*(1), 508–522. https://doi.org/DOI:https://doi.org/10.61722/jemba.v2i1.662.

Aryani, H. F., Hanifah, M. N., Afifah, S. N., & Prabowo, M. A. (2026). Self efficacy teknologi mahasiswa akuntansi: Ditinjau dari minat dan tingkat kecemasan terhadap komputer. *MIZANIA: Jurnal Ekonomi dan Akuntansi*, *5*(2), 187–198. https://doi.org/10.47776/mizania.v5i2.1832.

Asosiasi Penyelenggara Jasa Internet Indonesia. (2024, February 7). APJII jumlah pengguna internet Indonesia tembus 221 juta orang. https://apjii.or.id/berita/d/apjii-jumlah-pengguna-internet-indonesia-tembus-221-juta-orang.

Darmawan, A., Oktaviani, M., Pasaribu, H. V., & Agustuslan, I. (2025). Integrasi ESG dan good corporate governance sebagai strategi mewujudkan tujuan pembangunan berkelanjutan (SDGs). *Jurnal Ilmiah Manajemen dan Kewirausahaan*, *4*(2), 404–418. https://doi.org/10.55606/jimak.v4i2.4652.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *Management Information Systems Research Center, University of Minnesota*, *13*(3), 319–340. https://doi.org/https://doi.org/10.2307/249008.

Dyah, A., Imro'ah, A. A., Mildazani, Putri, S. A., & Situmeang, S. S. (2025). Peran teknologi digital dalam peningkatan kualitas akuntansi keuangan di era 2025: Suatu tinjauan literatur sistematis. *Jurnal Akademik Ekonomi dan Manajemen*, *2*(4), 520–528. https://doi.org/https://doi.org/10.61722/jaem.v2i4.7734.

Firmansyah, A. (2025). Peran akuntan dalam era PSPK 1 dan PSPK 2: Persepektif akuntansi keberlanjutan. *AKUNTANSIKU*, *4*(3), 184–201. https://doi.org/doi:10.54957/akuntansiku.v4i3.1858.

Hidajat, N. C., Abigail, T. E., & Terence, W. (2025). Persepsi mahasiswa akuntansi terhadap pelaporan keberlanjutan perusahaan di Indonesia. *Advances in Management & Financial Reporting*, *3*(3), 272–288. https://doi.org/10.60079/amfr.v3i3.527.

Kementerian Komunikasi dan Digital RI. (2025). Overview indeks masyarakat digital Indonesia (IMDI). https://imdi.sdmdigital.id/home.

Khaerunnisa, A., Karfina AR, L., Amiruddin, A., & Syamsuddin, S. (2025). Integrasi big data dalam penilaian risiko: Tantangan dan peluang bagi akuntan modern. *Atestasi: Jurnal Ilmiah Akuntansi*, *8*(2), 102–114. https://doi.org/10.57178/atestasi.v8i2.1418.

Limarwati, D., Alfiyani, Y. S. R., & Firmansyah, A. (2024). Laporan keberlanjutan: Manfaat dan perkembangan standar. *Jurnalku*, *4*(1), 101–112. https://doi.org/https://doi.org/10.54957/jurnalku.v4i1.635.

Mais, R. G., Wulaningsih, R. W., Oktasari, E., Setiawan, D. A., & Wulandari, W. (2025). Artificial intelligence (AI) dalam akuntansi: Peluang dan tantangan untuk profesi akuntan. *Jesya*, *8*(1), 751–765. https://doi.org/10.36778/jesya.v8i1.1976.

Memon, M. A., Ting, H., Cheah, J.-H., Thurasamy, R., Chuah, F., & Cham, T. H. (2020). Sample size for survey research: Review and recomendation. *Journal of Applied Structural Equation Modeling*, *4*(2), 2590–4221.

Nurfani, N., Suhaety, Y., & Zakaria, I. (2025). Dampak penggunaan teknologi akuntansi berbasis digital terhadap efisiensi pengelolaan keuangan usaha mikro, kecil dan menengah. *Advances in Management & Financial Reporting*, *3*(3), 649–663. https://doi.org/10.60079/amfr.v3i3.583.

Rogers, E. M. (1983). *Diffusion of Innovations* (5th ed.). Free Press.

Saputri, H., & Hilaliyyah, F. A. (2025). Pengaruh teknologi digital terhadap praktik akuntansi: Literature review. *Journal of Innovative and Creativity (JOECY)*, *5*(2), 21490–21498. https://doi.org/10.31004/joecy.v5i2.3363.

Solovida, G. T. (2024). *Akuntansi keberlanjutan* (Luhgiatno, Ed.; 1st ed.). CV. Eureka Media Aksara.

Sutisman, E., Pasolo, M. R., Noy, I. R., Fachril, F., & Rasyid, A. (2025). Pendampingan dan pelatihan penggunaan software akuntansi Si Apik bagi mahasiswa akuntansi. *Easta Journal of Innovative Community Services*, *3*(3), 167–176. https://doi.org/https://doi.org/10.58812/ejincs.v3i03.337.

Uyun, J., & Kusuma, N. A. (2025). Pengaruh implementasi digitalisasi akuntansi dan penggunaan inovasi fintech terhadap efisiensi keuangan dan persaingan teknologi sebagai variabel moderasi. *Jurnal Akuntansi dan Keuangan*, *14*(2), 145–164. https://doi.org/https://doi.org/10.32520/jak.v14i2.

Yufrizal, & Maretha, D. (2025). Transformasi profesi akuntan: Peluang dan tantangan penggunaan artificial intelligence (AI) dalam praktik akuntansi. *Jurnal Akuntansi*, *18*(1), 41–51.

Zahra, S. R., Kholisah, S. N., & Pujia, D. P. (2025). Pengaruh kompetensi akuntansi dan literasi digital terhadap kesiapan kerja pada mahasiswa akuntansi Universitas Tangerang Raya. *Jurnal Pendidikan Tambusai*, *9*(2), 25375–25384.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (http://creativecommons.org/licenses/by-nc/4.0/), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

