# The Transformative Journey of Management and Accounting in the Digital Age

**AD Rosilawati Shafaruddin[1*], Rosmawati Haron[2], Nor Adila Zulkifli[3]**

**[1,2]Faculty of Accountancy, University Technology MARA, Cawangan Johor, Kampus Segamat, 85000 Johor, Malaysia**

**[3]Faculty of Accountancy, University Technology MARA, 40450 Shah Alam, Selangor, Malaysia**

***Corresponding Author**

**DOI: https://dx.doi.org/10.47772/IJRISS.2025.909000150**

**Received: 25 August 2025; Accepted: 04 September 2025; Published: 02 October 2025**

## ABSTRACT

Digital Transformation (DT) is a major shift of paradigm, redefining the world's business landscape and obligating companies to transform to survive. This is a conceptual paper examining the deep consequences of DT on management and accounting, considering it as a strategic imperative rather than technological adoption. It investigates how disruptive technology such as Artificial Intelligence (AI), big data analysis, cloud computing and blockchain are being used to automate process and routine tasks like data entry and reporting. This automation frees management accountants from routine tasks and allows them to strategically shift towards value-added activities, including business partnering, deeper data analysis and predictive risk management. The paper concludes by discussing wider organizational possibilities, such as business model innovation, improved operational productivity and market space enlargement. The distance is not the issue, but the difficulties on the way are enormous. The paper highlights a number of key barriers, such as cultural reluctance to change, a digital skills gap, the complexities of applying new technologies to legacy IT environments and an increased cybersecurity threat. The ethical and responsible aspects of algorithmic bias and the "black box" character of the decision-making of AI systems are also critically questioned. Hence, the paper argues that DT is not only a technological change, but also a transformative strategy. It requires effective leadership, a conducive digital culture, ongoing investment in human capital and governance structures to manage diverse issues which arise as part of this age of complexity and to unlock the full potential of digital.

**Keywords** — Digital Transformation, Management Accounting, Artificial Intelligence (AI), Strategic Business Partnering, Cybersecurity Risks

## INTRODUCTION

Digital transformation (DT) has developed as never seen before and all-pervasive phenomenon, redefining the global business landscape in the 21st century (Asikpo & Aniefiok, 2024; Khanom, 2023). It represents a drastic change of the underlying paradigms rather than purely technological developments (Kraus et al., 2021; Plekhanov et al., 2023), which will influence most or all areas of business and the way organizations will do business, innovate, and cooperate with all stakeholders (Plekhanov et al., 2023). This transition, once seen primarily as a technological possibility, is now a simple imperative for organizations to seamlessly communicate, accommodate, and compete in today's market (Asikpo & Aniefiok, 2024; Khanom, 2023; Kraus et al., 2021; White, 2012).

The underlying force behind this dramatic change is the burgeoning of emerging technologies such as artificial intelligence (AI), big data analytics, cloud computing and blockchain) which have become commonly linked with the umbrella driver of Industry 4.0 (Asikpo & Aniefiok, 2024; Attaran, 2020; Budiasih, 2024; Chandrasekaran et al., 2019; Yaqub & Alsabban, 2023). These digital devices provide businesses with

tremendous prospects in terms of the new opportunities that can be generated faster growth and improved business procedures customer experiences and competitive advantage, (Budiasih, 2024; Khanom, 2023). In the management or accounting domain, DT offers immense potential by automating day-to-day repetitive activities including clerical tasks such as data entry, reconciliation, and reporting that previously demanded both a qualitatively significant amount of time and human inputs (Asikpo & Aniefiok, 2024; Bhimani & Willcocks, 2014). This automation provides efficiency, accuracy and agility in financial processes and frees experts from routine tasks, giving them the opportunity to shift to more strategic and value-adding functions (Asikpo & Aniefiok, 2024; Heinzelmann, 2019; Quattrone, 2016). These include business partnering, delivering more insights from financial and operating data, enabling better decision-making and enhancing risk management (Asikpo & Aniefiok, 2024; Budiasih, 2024; Heinzelmann, 2019; S. Kraus et al., 2022).

Nevertheless, moving towards DT is, however, not problem-free (Henriette et al., 2016; Orzes & Orzes, 2020). One of these hurdles is cultural opposition to change since using new technologies, readiness to adapt to new innovations and taking on the new habits are challenges directly opposing a desired adaptation (Asikpo & Aniefiok, 2024; Hartl & Hess, 2017; Matt et al., 2015). This is often as a result of huge skills gaps in workforce hence the desperate need for upgrading digital literacy, data analytics and AI knowledge among professionals and leaders (Asikpo & Aniefiok, 2024; CIMA, 2019; Orzes & Orzes, 2020). There are also significant technical barriers to the integration of archaic and obsolete legacy systems with more modern digital solutions, necessitating infrastructural compatibility and data governance (Asikpo & Aniefiok, 2024; Rom & Rohde, 2007; Scapens &Jazayeri, 2003). Furthermore, with the deepened dependence on networked digital systems also comes heightened cybersecurity vulnerabilities in the form of data leaks, privacy breaches, and cyber-attacks, thus necessitating firm protective measures and a proactive risk containing approach to ensure business continuity (Al-Alawi & Al-Bassam, 2020; Asikpo & Aniefiok, 2024; Budiasih, 2024; Saeed et al., 2023). To successfully deal with these complexities and take advantage of vast opportunities, a clear strategic vision, strong leadership commitment and ongoing investment in both, technology and human resources is required (Hai et al., 2021; Matt et al., 2015; Parviainen et al., 2017).

## LITERATURE REVIEWS

### Defining a Paradigm Shift

Digital transformation (DT) is a deep, transformative change that digital technology brings to modern business and economy through the creation of new or substantial redesign of current business models, processes, and organizational structure (Khanom, 2023; Plekhanov et al., 2023). This understanding by far exceeds mere technological uptake as this concept deeply rooted in an organization's strategic mandate, filtering through all its sectors, and requiring to be integrated within its DNA (Kraus et al., 2021). The driving power of the process of globalization, which increases the pressure on companies to adopt advanced digital approaches in order not to lose their competitiveness, has caused DT to become an element of contemporary strategic management (Kraus et al., 2021). In line with its vital significance, academics' interest in this topic has increased by an order of magnitude from 2018 as digitalization is positioned as the main driving force of the Fourth Industrial Revolution that is transforming organizations and societies (Brunetti et al., 2020).

The Technological Architecture of Transformation

At the heart of this revolution is a family of related digital technologies. Their functions and effects are in short as follows:

**Table 1**. Key Digital Technologies and Their Transformative Roles

| Technology | Primary Function | Impact on Management Accounting |
|---|---|---|
| AI & Machine Learning | Intelligent automation, prediction, and decision- | Automates routine tasks (data entry, reconciliations), and includes predictive |

| | | |
|---|---|---|
| | making support. | insights, and improved fraud detection. |
| Big Data Analytics | Processing and analyzing large and complex datasets to uncover patterns. | Supports advanced forensic analysis, predictive modeling, and data-driven strategic decision-making. |
| Cloud Computing | Providing servers, storage, and even networking over the internet. | Facilitates real-time data access and collaboration, enhances organizational agility, and lower IT costs. |
| Blockchain | Offering a decentralized, irrevocable, and transparent platform of the ledger. system. | Improves audit trails, transaction integrity and less risk of fraud. |
| ERP Systems | Consolidation of all business activities into a single system | Forms the backbone for how data flows and how process is integrated within the organization. |
| Internet of Things (IoT) | Connecting physical objects to the internet for data exchange. | Creates real-time asset operational data for more cost-effective supply chain and inventory management. |

**Sources:** (Asikpo, 2024; McAfee & Brynjolfsson, 2012; Appelbaum et al., 2017; Yilmaz et al., 2023; Elsa & Halil, 2024; Alam & Hossain, 2021; Sestino et al., 2020)

As a whole, these technologies become a powerful core that lead to substantial enhancements in efficiency and new functionalities described in this report.

**Transform from Routine to Strategic Value**

The effects of DT on management accounting are extremely radical and require a strategic shift for the profession. The most obvious chance is, first and foremost, the sheer level of automation now possible for the mundane and rote. DT solutions are also used for the automation of core processes, including data processing, reconciliation and creation of standard reports (Asikpo, 2024; Yigitbasioglu, 2020). This automation provides significant improvement for the accuracy of the generated assembly sequence, savings of time, as well as elimination of human errors resulting in ensuring high-level operational efficiency (Asikpo, 2024). The liberation from these grinding tasks is not the endgame but a powerful force that gives management accountants the capacity to move from historic scorekeeping into forward looking, strategic counsel. This transformation is consolidated in this notion of "business partnering" in which accountants make use of the new information and analytic capabilities to dig deep inside financial and operating performance, use sophisticated risk management, and support decision-making for business leaders (Yigitbasioglu, 2020; Alam & Hossain, 2021). As such, DT is reshaping the profiles and defining management accountants beyond mere data processors as key data analysts and interpreters and strategists (Yigitbasioglu, 2020).

**Broad Strategic and Operational Opportunities**

The opportunities DT presents go well above and beyond one function, they impact virtually all parts of the digital firm. Proactive organizations adopting DT use technology to revolutionize business processes and in doing so achieve substantial competitive advantages (Khanom, 2023). One of the key strategic considerations is to create innovation by encouraging new business models. DT allows for the construction of value proposition, dynamic pricing and new sources of revenue, all of which are not feasible in the past (Plekhanov et al., 2023). The digital technologies also remove geographical boundaries to get wider markets, and personalized contacts do not get limited to whenever communications take place at scale that enrich customer experiences (Khanom, 2023) DT also enables enterprises to develop increased agility by swiftly

responding to market variations, by absorbing new technologies easily, and by transforming its strategies to become competitive in the long-term" (Saeed et al., 2024). Enhancing interoperability with technological infrastructure and promoting complementarities with ecosystem partners can help to position the firm's central and influential role, which can largely improve firm's overall productivity and competitiveness (Plekhanov et al., 2023).

**Pain Points on the Road to Reform**

However, even with these tremendous opportunities, literature recognizes that the road to digital transformation is replete with formidable challenges. Firms typically act reactively, namely in stage one of the model, with an emerging strategy driven by external factors rather than by a clear strategic direction, which can lead to less espoused effects (Brunetti et al., 2020; Omol, 2023). The adoption of emerging technologies poses significant technology and security challenges in terms of higher cybersecurity vulnerabilities, data governance issues and the challenges of outages (Asikpo, 2024; Saeed et al., 2023). Human and cultural obstacles are perhaps the most difficult. DT success is often hampered by lack of employee buy-in, reluctance to leave behind familiar instruments, a lack of change management practices and a general deficit in digital skills (Asikpo, 2024; Brunetti et al., 2020). As such, Information and Communication Technology (ICT) is becoming a precondition for effective technological investment.

**Industrial impacts**

The reverberations of these technological pillars are being felt throughout the span of business and industry, affecting processes, structures and competitive mechanics. Operationally speaking, DT can help companies to rationalise work processes, boost productivity and dramatically enhance customer experience via the digitalisation of the production process as well as overhauling the economic environment at a macroeconomic level (Corejova & Chinoracky, 2021). This transformation in daily operations then, requires a similar transformation in organizational structures which require organizations to provide investments in alternative ways of working (e.g., smart working) and to revisit their business model to stay competitive (Brunetti et al., 2020). Retail is a case in point of this disruption, with digital technology affecting all aspects of the interaction between the retailer and the customer. This involves new communication channels such as social media, new forms of digital transactions, new ways of distributing products and services, e.g., through QR codes (Sudirman, 2018, 2019), where human and digital solutions are mixed resulting in outrageously new functions and relations(Archer-Brown et al., 2014; Hagberget al., 2016). In the same fashion, supply chain management is being revolutionized, as digital transformation is impacting deeply on key business processes for the chain, with IoT and Big Data assuming a role of enablers for the generation of more responsive, efficient and transparent digitalized supply networks (Hartley & Sawaya, 2019; Sestino et al., 2020).

**A Profession Transformed**

There may be no professional specialty in business that is undergoing such dramatic change as accounting and finance, as the profession is being redefined by digitalization. The immediate impact would be the mechanization of mundane tasks. Tasks, such as data input, reconciliation and standard reports, can now be fully automated due to AI and advanced algorithms, consequently improving the quality of financial reporting and minimizing human error (Allies et al., 2018; Schoder & Leoni, 2017; Altundağ, 2024). This freedom from mechanical restraints is literally revolutionising the offices and powers of professional men. The classic role of management accounting that aimed to supply information support for internal decisions seems to be changing, taking into account strategy, technology and cost information in a highly complex digital environment in a high speed (Alam & Hossain, 2021; Bhimani & Bromwich, 2009; Garrison, Noreen et al., 2018). The professional boundaries and roles of management accountants are being actively redefined by digital technologies (Andreassen, 2020). The new paradigm requires a new set of skills for finance professionals and to become indispensable as strategic partners in navigating the course of their companies, they need to develop skills in AI literacy, advanced data skills and decision science frameworks that will be critical to the businesses they support (ACCA, 2023).

The profession is also changing due to cloud-based accounting platforms used for the purpose of real-time collaboration and immediate availability of financial information in ways that allows organization agility to fast changing market conditions (Elsa & Halil, 2024; Rahman & Olibe, 2021). Moreover, Big Data analytics represents opportunities for the profession of accounting as never before in terms of further forensic investigative insights; predictive modeling and transformation from reporting the past to advising on the future (Richins et al., 2017; Brunetti et al., 2020). At the frontier, generative AI's unprecedented rush seems to stand for a new vehicle of 'productivity' case making up time, making efficiencies that match things to persons/tasks, enabling humanistic-cum-complex research, and effectively to be able to 'understand' documents itself (ACCA, 2023). However, it also comes with a large number of challenges, such as the generalist tools being applied to specialist knowledge or the sheer importance that those practising it should understand them to work them appropriately (ACCA, 2023).

**Barriers and ethics concerned**

With many organizations reeling from these spiraling changes, there is a wash of euphoria around the term digital transformation, but the devil lies in the details. Cyber security attacks However, there are key vulnerabilities in this digital infrastructure, and as more aspects of business operations are digitised, the impact of data breaches grows exponentially. Thus, stringent proactive Information Security Management (ISM) is not only technical but essential strategic priority (Di et al., 2021 and Marelli, 2021; Kuchumov et al., 2021; Saeed et al., 2023). Spending on cyber security is no longer a discretionary expense for any organization operating electronically matured (Gordon & Loeb, 2005). A parallel and equally critical challenge is an endemic skills gap. With process automation and routine task performance, there is a demand for employees who are capable of managing, reading and strategizing around the output of such systems. A key challenge is to guarantee that the labor force is capable of undertaking these increasingly complex, value-enhancing activities (Gonchar, 2023). This is particularly the case in finance, where the finance professional will need to become proficient at AI literacy and advanced data capabilities at speed (ACCA, 2023). Additionally, resource constraints are a major limitation in digital adoption in which MSMEs, who may lack the financial capital and human resources to invest in new technology or to pay for the training of their employees (Hendrawan et al. 2024).

Apart from the operational limitations, DT raises serious ethical and legal concerns. The use of AI in accounting raises issues regarding AI’s decision-making, data privacy and security, algorithmic bias, and the social impact of job loss (Altundağ, 2024). One of the fundamental questions is the manageability of the opacity of “black box” algorithmic decision making, which questions the accountability, transparency and auditability (Asikpo, 2024). Moreover, the "hallucinations" phenomenon-relation of that generative AI models generate plausible but not true or new evidence-still present in all existent models that still needs to be well controlled under a human validation (ACCA, 2023). At the root of all of these barriers is the need for culture change. For technology to have effect, it is not enough in company side to develop technology but first a digital culture and skills should be instilled in the workforce of companies till investments in digital infrastructure take authentic effects, as the relation between the man and the machine is the base of the digital economy (Brunetti et al., 2020).

## CONCLUSION

This extensive review of DT focused literature results in a definitive response. DT is not a simple technological renovation, but a deep, holistic, and strategic transformation going towards a new organizational metaform, a turning limit transformation of the nature of doing businesses, competing and delivering value (Vial, 2019; Plekhanov et al., 2023). This transformation is being led by the integrative power of advanced technologies such as, Big Data analytics, AI, cloud computing, blockchain, and IoT which are known as the enabling tools by helping to automate routine tasks, provide dynamic data synthesis and accessibility, increase operational efficiency, and unparalleled levels of innovation, transparency, and connectivity across the entire organization domain (McAfee & Brynjolfsson, 2012; Asikpo, 2024; Sestino et al., 2020). The effects of these technologies’ tidal swirl are most felt as seismic tremors for the accounting and finance profession that alongside AI, DT is fundamentally reshaping what have traditionally been roles, relationships and remits “automating routine, repetitive and transaction-based activities” such as transaction

preparation, data entry, reconciliation, and reporting and thus, metamorphosing the management accountant from the historical score-keeper to a dynamic strategic business partner and advisor (Yigitbasioglu, 2020; ACCA, 2023; Alam & Hossain, 2021). This new function is enabled to drive deeper and more sophisticated analytical insights, to participate in predictive risk management and to inform value-based decision making, a move that demands the acquisition of a new set of critical capabilities in AI literacy, data analytics and decision science frameworks (ACCA, 2023; Richins et al., 2017).

Regardless, as van Niekerk et al., 2023) and Lee et al., 2023) note, digital transformation remains a wicked problem, fraught with major, multi-faceted challenges that transcend mere technological accord such as an enhanced cybersecurity risk and susceptibility to sophisticatedly attacks (Gordon and Loeb, 2005; Saeed et al., 2023), a pervasive digital skills gap and resistance in the workplace due to a lack of digital literacy (Gonchar, 2023;Brunetti et al., 2020), severe resource constraints especially for Micro, Small, and MediumEnterprises (MSMEs) (Hendrawan et al., 2024), and profound ethical and legal dilemmas complicating data privacy, algorithmic bias, and the opaqueness of "black box" decision-making (Altunday, 2024;Asikpo, 2024). Hence, the overarching argument which could be deduced here is that realizing the full potential of DT is not simply a function of adopting new technology but about aligning technology capability to the strategic vision of the organization in a symbiotic manner together with adaptive leadership, supportive culture and consistent focus on continuous development of human capital (Hess et al., 2016; Kraus et al., 2021; Brunetti et al., 2020).

Mastering the digital age would involve a healthy, people-centered mix of humans and technology that technology is not superfluous but rather a driver, the firms that would ride the DT would be those that would see DT as an unending art of co- evolution in a bid to strategically align their tech investments with the need to evolve in qualifying the digital potential for sustainable competitive gain with due responsibility and carefulness to avoid risks. What is needed next is adaptive leadership, relentless learning, and smart investments in technology and people. In the end, the success or failure of the digital age will depend on a sensitive alliance of human know-how and technical capacity that drives a sensible, sustainable transformation.

## REFERENCES

1. ACCA. (2023). The digital accountant: Reimagining finance for a new era. Association of Chartered Certified Accountants. Alam, M. K., & Hossain, M. S. (2021). Digital transformation in the accounting profession: A systematic literature review. Journal of Accounting & Organizational Change, 17(4), 506–535.
2. Al-Alawi, A. I., & Al-Bassam, S. A. (2020). The impact of cybersecurity threats on the financial performance of banks: A conceptual framework. Journal of Financial Crime, 27(2), 577–593.
3. Altundag, E. (2024). Artificial intelligence in accounting and auditing: A literature review. Journal of Accounting & Finance, (94), 215–230.
4. Andreassen, R. I. (2020). Digital technology and changing roles: A management accountant's dream or nightmare? Journal of Management Control, 31(3), 209–238.
5. Appelbaum, D., Kogan, A., & Vasarhelyi, M. A. (2017). Big data and analytics in the modern audit engagement: Research needs. Auditing: A Journal of Practice & Theory, 36(4), 1–27.
6. Archer-Brown, C., Kietzmann, J., & Foster, T. (2014). Strategic social media: Understanding and exploiting social media to enhance competitive advantage. In Handbook of strategic e-business management (pp. 105–120). Springer.
7. Asikpo, I., & Aniefiok, E. (2024). Digital transformation in accounting: A review of opportunities, challenges, and future directions. Journal of Accounting and Management Information Systems, 23(1), 5–28.
8. Attaran, M. (2020). Digital technology enablers and their implications for supply chain management. Supply Chain Forum: An International Journal, 21(3), 158–172.
9. Bhimani, A., & Bromwich, M. (2009). Management accounting in a digital economy. Oxford University Press.
10. Bhimani, A., & Willcocks, L. (2014). Digitisation, 'big data' and the transformation of accounting

information. Accounting and Business Research, 44(4), 469–490.
11. Brunetti, F., Matt, D. T., Bonfanti, A., De Longhi, A., Pedrini, G., & Orzes, G. (2020). Digital transformation challenges: Strategies emerging from a multi-stakeholder approach. The TQM Journal, 32(4), 697–724.
12. Budiasih, I. G. A. N. (2024). The role of digital transformation in enhancing the competitiveness of small and medium enterprises. Journal of Small Business Strategy, 34(1), 45–59.
13. Chandrasekaran, N., Prabhu, J., & Giones, F. (2019). How industry 4.0 technologies drive innovation in new ventures. IEEE Engineering Management Review, 47(4), 108–117.
14. CIMA. (2019). CGMA digital mindset series: The digital finance function. Chartered Institute of Management Accountants.
15. Corejova, T., & Chinoracky, R. (2021). Assessing the potential of digital transformation for businesses. SHS Web of Conferences, 92, 02032.
16. Elsa, M., & Halil, Z. (2024). The impact of cloud-based accounting systems on organizational agility. Journal of Emerging Technologies in Accounting, 21(1), 1–15.
17. Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2018). Managerial accounting (16th ed.). McGraw-Hill Education.
18. Gonchar, M. I. (2023). The digital skills gap in the accounting profession: Challenges and solutions. Journal of Accounting Education, 62, 100814.
19. Gordon, L. A., & Loeb, M. P. (2005). The economics of information security investment. ACM Transactions on Information and System Security, 8(4), 443–446.
20. Hagberg, J., Sundstrom, M., & Egels-Zanden, N. (2016). The digitalization of retailing: An exploratory framework. International Journal of Retail & Distribution Management, 44(7), 694–712.
21. Hai, T. N., Van, Q. N., & Thi Tuyet, M. N. (2021). Digital transformation: Opportunities and challenges for leaders in the emerging countries in response to COVID-19 pandemic. Emerging Science Journal, 5, 21–36.
22. Hartl, E., & Hess, T. (2017). The role of cultural values for digital transformation: Insights from a Delphi study. Proceedings of the 23rd Americas Conference on Information Systems.
23. Hartley, J. L., & Sawaya, W. J. (2019). Tortoise, not the hare: Digital transformation of supply chain business processes. Business Horizons, 62(6), 707–715.
24. Heinzelmann, R. (2019). The impact of digitalization on the management accountant's role. Journal of Accounting & Organizational Change, 15(3), 420–439.
25. Hendrawan, A., Septivani, R., & Furqon, M. T. (2024). Barriers to digital transformation for MSMEs: A resource-based view perspective. Journal of Small Business and Enterprise Development, 31(2), 210–228.
26. Henriette, E., Feki, M., & Boughzala, I. (2016). The shape of digital transformation: A systematic literature review. MCIS 2016 Proceedings, 10.
27. Khanom, T. (2023). Digital business transformation: Strategies and models. International Journal of Business and Management, 18(2), 45–58.
28. Kraus, S., Durst, S., Ferreira, J. J., Veiga, P., Kailer, N., & Weinmann, A. (2022). Digital transformation in business and management research: An overview of the current status quo. International Journal of Information Management, 63, 102466.
29. Kraus, S., Jones, P., Kailer, N., Weinmann, A., Chaparro-Banegas, N., & Roig-Tierno, N. (2021). Digital transformation: An overview of the current state of the art of research. SAGE Open, 11(3).
30. Kuchumov, A., Smirnova, A., & Tanewski, G. (2021). Cybersecurity risk management in the era of digital transformation. Journal of Risk and Financial Management, 14(12), 574.
31. Matt, C., Hess, T., & Benlian, A. (2015). Digital transformation strategies. Business & Information Systems Engineering, 57(5), 339–343.
32. McAfee, A., & Brynjolfsson, E. (2012). Big data: The management revolution. Harvard Business Review, 90(10), 60–68.
33. Omol, G. G. (2023). Reactive vs. proactive digital transformation strategies: A comparative analysis. Journal of Strategic Innovation and Sustainability, 18(1), 90–105.
34. Orzes, G., & Orzes, B. (2020). The human side of digital transformation: A literature review. Management Research Review, 43(12), 1529–1554.

35. Parviainen, P., Tihinen, M., Kaarianen, J., & Teppola, S. (2017). Tackling the digitalization challenge: How to benefit from digitalization in practice. International Journal of Information Systems and Project Management, 5(1), 63–77.
36. Plekhanov, D., Franke, H., & Netland, T. H. (2023). Digital transformation: A review and research agenda. European Management Journal, 41(6), 821–844.
37. Quattrone, P. (2016). Management accounting goes digital: Will the move make it wiser? Management Accounting Research, 31, 118–122.
38. Rahman, M., & Olibe, K. O. (2021). Cloud accounting systems and firm performance. Journal of Information Systems and Technology Management, 18, e202118001.
39. Richins, G., Stapleton, A., Stratopoulos, T. C., & Wong, C. (2017). Big data analytics: Opportunity or threat for the accounting profession? Journal of Information Systems, 31(3), 63–79.
40. Rom, A., & Rohde, C. (2007). Management accounting and integrated information systems: A literature review. International Journal of Accounting Information Systems, 8(1), 40–68.
41. Saeed, S., Altamimi, S. A., Alkayyal, N. A., Alshehri, E., & Al-Taweel, F. M. (2023). Digital transformation and cybersecurity challenges. Computers & Security, 124, 102960.
42. Schoder, D., & Leoni, J. (2017). The impact of artificial intelligence on the auditing profession. Journal of Emerging Technologies in Accounting, 14(2), 115–127.
43. Sestino, A., Prete, M. I., Piper, L., & Guido, G. (2020). Internet of Things and big data as enablers for business digitalization strategies. Technovation, 98, 102173.
44. Sudirman, I. (2018). The impact of digital technology on retail industry. Journal of Business and Retail Management Research, 12(4).
45. Sudirman, I. (2019). QR code technology in enhancing customer experience. Journal of Consumer Marketing, 36(6), 789– 798.
46. Vial, G. (2019). Understanding digital transformation: A review and a research agenda. The Journal of Strategic Information Systems, 28(2), 118–144.
47. White, M. (2012). Digital workplaces: Vision and reality. Business Information Review, 29(4), 205–214.
48. Yaqub, M. Z., & Alsabban, A. M. (2023). Emerging technologies and industry 4.0: A review of the state of the art. IEEE Access, 11, 1250–1265.
49. Yigitbasioglu, O. (2020). The role of digital transformation in accounting and its impact on the management accountant's role. In Digital Transformation in Accounting (pp. 1–20). Routledge.
50. Yilmaz, N. K., Flouris, T., & Dalkilic, A. F. (2023). Blockchain technology in supply chain management: A systematic literature review. Sustainability, 15(4), 3524.