

Dampak Adopsi Teknologi terhadap Peran Akuntan di Indonesia = The Impact of Technology Adoption on Accountants Role in Indonesia

Margaret, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920555867&lokasi=lokal>

Abstrak

Perkembangan teknologi berdampak terhadap seluruh lini kehidupan, termasuk sektor akuntansi dan keuangan. Perkembangan teknologi yang pesat ditambah kemunculan pandemi COVID-19 yang mengubah cara bisnis beroperasi, mendesak adopsi teknologi. Penelitian ini bertujuan menganalisis persepsi praktisi, mahasiswa, dan dosen akuntansi tentang dampak adopsi teknologi terhadap fungsi akuntansi dan keuangan di Indonesia, keterampilan apa yang dibutuhkan akuntan untuk menghadapi adopsi teknologi, dan seberapa jauh pendidikan akuntansi telah memperlengkapi lulusannya dengan keterampilan yang dibutuhkan.

Kuesioner disebarluaskan kepada tiga kelompok responden menggunakan metode purposive sampling dan jawaban kuesioner dianalisis secara kuantitatif deskriptif. Penelitian menemukan bahwa peran kerja akuntansi dan keuangan tingkat junior paling rentan tergantikan oleh teknologi. Keterampilan baru tentang teknologi dan digital perlu dipelajari oleh akuntan, namun keterampilan bisnis dan komunikasi tetap perlu ditingkatkan akuntan. Pendidikan akuntansi perlu menyesuaikan kurikulumnya agar memasukkan keterampilan yang diperlukan akuntan untuk menghadapi adopsi teknologi. Hasil penelitian memberikan rekomendasi bagi asosiasi profesi akuntan maupun instansi pendidikan akuntansi.

.....Technological developments have impacted all aspects on human life, including within the accounting and finance sector. Rapidly evolving technology combined with the COVID-19 pandemic, which has changed the way businesses operate, means that technology adoption is no longer a future need. This study aims to explore the perceptions of Indonesian accounting practitioners, students, and lecturers regarding changes in the accounting and finance function due to technology adoption, the skills required to contend with it, and the accounting education support needed to provide the requisite skills. Questionnaires were distributed to three respondent groups using a purposive sampling method and analyzed quantitatively using descriptive quantitative. This study found the junior-level accounting role to be the most at risk of replacement by technology. New skills such as technology-related and digital skills need to be learned, but business and communication skills also require improvement. Accounting education curriculums may need to be adjusted to provide the skills required to contend with technology adoption. The results of the research gave recommendation to professional associations of accountants and accounting education institutions.