



## Sharia Accountant In the Era of Industrial Revolution 5.0

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### ABSTRACT

This research aims to show how to maintain the existence of the Sharia accountant profession in the era of the Industrial Revolution 5.0. The research method is qualitative with the type of literature study. The result of the research is that the existence of the Islamic accountant profession in the era of the industrial revolution 5.0 in Indonesia will still be maintained in various ways, namely: (1) Designing assignments that are not routine and not structured, where the performance of judgment and wisdom really requires human mindset and special skills that can only be done by humans and cannot be done by technology such as robots or other technological tools; (2) Using Technical Skill and Ethics (TEQ) by understanding relevant technology and playing a role with ethics and a sense of responsibility not only to stakeholders in the world but to Allah SWT in the afterlife; (3) The task of Islamic accountants as supervisors of sharia-based industries provides a great opportunity for Islamic accountants to maintain their existence with the development of Islamic entities on sharia principles and rules in the digital era; (4). There is no need to worry about the upcoming threats to the 5.0 industrial revolution in the Islamic accounting profession because technological developments cannot be prevented. However, what must be done is to adapt and learn and improve the quality of accounting education by providing services both virtual and conventional in order to create the quality of students who are competent in the field of accounting; and (5) Technology will forever be unable to replace the role of ethics and Islamic religious values and principles in the concept of business or transactions based on Islamic sharia.

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## **INTRODUCTION**

The rapid development of the world of technology requires people to be more adaptive and selective in their use so that it is positive. Currently, there are still many industries that have just adapted to the industrial revolution 4.0 which is characterized by the use of IT. This can be seen with the use of technology on the principle of automation, robot technology, big data analysis, Internet of Things (IoT) to artificial Intelligence (AI). while there are still many industries that have to adapt to the industrial revolution 4.0 the discourse about the level of revolution 5.0 has started to run.

The concept of the industrial revolution 5.0 is a concept that is still in the development and debate stage, in general, technology continues to increase automatically and digitize in the industry and production sector. Where the industrial revolution 5.0 focuses more on the integration of technology with human expertise and innovation that can encourage the development of production systems that are more efficient, flexible, sustainable and can improve welfare. Various technological improvements will actually affect the world of accounting. Digitization can facilitate accounting work more effectively and efficiently. This positive impact has a polemic for the existence of the accounting profession in the future. Because many manual jobs that employ human labor directly will automatically be replaced by technology.

This is in accordance with what is stated in ACCA (the Association of Chartered Certified Accountants) that digital technology will later replace some structured manual work such as: bookkeeping and financial closing. This will change accounting practices and the competencies of professional accountants. So it is necessary to anticipate the role of accountants in the future, namely tasks that are not structured and not routine such as matters related to wisdom and judgment (Greer, 2017).

The growth in the number of accountants in Indonesia is not so rapid where in 2019 towards 2020 there are only an additional 54 accountants. And from 2020 to 2021 there was a decrease in the number of accountants, namely 28 accountants. Meanwhile, from 2021 to 2022 there was a decrease in the number where from 1,450 to 1448 down 2. Many factors, of course, this can happen. However, in 2023 there was another increase in the number of accountants from 1,448 in 2022 to 1,464 in 2023, namely an increase of 16 new accountants. The growth of accountants there is not necessarily able to meet the needs of all industries in Indonesia.

Where one of the industries is finance with financial institutions that use a dual system where excellent service is provided either with conventional or sharia standards. So that sharia accountants are needed who really provide performance in the financial assessment of an industry. The development of technology will be inversely proportional to the number of accountants available. Many studies show that the impact of technology is very large on the existence of the existing accounting profession. One of them is research conducted by Putri with the research theme Impact of Artificial Intelligence Technology on the Accounting Profession where deep integration of emerging technologies such as big data, ML and AI in the accounting field but has not

been matched by regulatory alignment, especially those related to data and electronic systems (Ernis & Pirdaus, 2022).

From the existing problems, research can be presented that complements previous research by raising research that focuses on the existence of Islamic accountants in the midst of the development of the industrial revolution 5.0 and the methods that Islamic accountants must use later. While previous research explained a lot about the impact of technology on the accounting profession with all its functions

## **THEORETICAL REVIEW**

### **EXISTENCE**

The word existence according to Save M. Dagum comes from the Latin word *existere*, where "ex" means out, and the word "site re" means to make an existence which can be interpreted as what exists, what has actuality, what is experienced. Meanwhile, existence (existence) according to Durkheim is existence. Meanwhile, Martimus in the dictionary of absorption words reveals that existence is the thing, the result of action, the state, the life of all that exists (Khutniah & Iryanti, 2012).

The definition of existence is divided into 4 (four), namely:

- 1) existence is what exists,
- 2) existence is what has actuality,
- 3) existence is everything that is experienced and emphasizes that something exists and the last
- 4) existence is perfection (Katuuk et al., 2016).

From various sources that define existence, it can be said that something that can survive and has permanence in a period. So that when associated with the existence of Islamic accountants, it can be interpreted that the existing Islamic accountant profession always provides an actual and existent existence from time to time with all the challenges and obstacles that come.

### **SHARIA ACCOUNTING**

Accounting comes from the word accountancy which means matters relating to the work of accountants. The broader definition of accounting according to the Accounting Standard Board (ASB) is an art of recording, classifying and summarizing transactions and events that have a financial nature in an efficient way in the form of money units and interpreting the results of the process (Fauziyah, 2020). From the point of view of the use of accounting is a discipline that provides the information needed to carry out activities efficiently and evaluate activities in an organization, while in the process point of view accounting activities are the process of recording, classifying, summarizing, reporting, and analyzing all financial data from an organization (Wibawa et al., 2020).

Accounting has long been known since ancient times, where people used accounting only as a calculation method, but now accounting has a variety of functions, especially as a calculation for business people. Because accounting can detect the development of the business being managed (Rahayu et al., 2020).

In line with the times the term accounting is no stranger to business people and drivers and financial managers. Because accounting is a technique in a financial detection process of an organization to get a picture of the financial situation and become a reference in decision making for the future of the company. Accounting throughout history has developed, including sharia-based accounting. And this term is known as sharia accounting. According to Practices, sharia accounting has an egoistic-altruistic nature, materialistic-spiritualistic, quantitative-qualitative and unity of diversity). The existence of these two elements is the basis for formulating the form of Islamic accounting financial statements based on philosophical-theoretical which cannot be separated from the context of faith, knowledge and action (Mulawarman, 2022).

According to practices sharia accounting can be seen from the real use of accounting that has been applied since the time of the Prophet Muhammad SAW, and other Islamic governments until now by implementing Islamic sharia (Harahap & Marliyah, 2021).

Various sources have explained the existing Islamic accounting, so that it can be taken in essence that Islamic accounting is sharia-based accounting that has been applied for a long time with the aim of presenting records, financial reports which will be useful for companies in making decisions.

## **SHARIA ACCOUNTANT**

The term sharia accountant cannot be separated from sharia accounting. Where Islamic accounting is an effort to deconstruct modern accounting with a humanist form and conditions of value (Ilyas, 2020). . Islamic accounting from an Islamic perspective has a technological concept approach that manifests in comprehensive and complete accounting reports as the main part of the substance of accounting practices/techniques, where the concept of a philosophical-theoretical framework and also technological aspects has actually begun to be carried out (Mulawarman, 2022).

Accountants are very much the main role and at the same time the backbone of the accounting profession. The term accountant is a professional designation and title given to someone who has passed the accounting profession education. The division of accountant groups is broadly divided into 4 (four) namely management accountants, public accountants, public sector accountants and educational accountants (Supriyono, 2018).

For an accountant who obeys Islamic sharia, it becomes a life-choice. Because being an Islamic accountant must have perceptions and interpretations built into candidates or Islamic accountants. And Islamic accountants must also have better behavior than conventional accountants because their accountability is related to spirituality (God)(Al Muddastsir & Kismawadi, 2017). . From the

explanation described above, it can be said that sharia accountants are a profession that exists in the field of finance (accounting) that pays attention to spiritual and sharia values that exist both in presentation, notes, reports and summation to be used in decision making.

## **INDUSTRIAL REVOLUTION 5.0**

The word revolution refers to a radical and sudden change. Throughout human history, revolutions have occurred when new technologies and new ways of seeing the world triggered changes in both economic systems and social structures (Schwab, 2019).

Industrial Revolution Stages 1.0 to 5.0.(Rosyda, 2022).

### **Industrial Revolution 1.0**

The Industrial Revolution 1.0 first appeared in the 18th century from 1750 to 1850. The emergence of this revolution was marked by the invention of the steam engine which was often used in the production process.

### **Industrial Revolution 2.0**

The early 20th century was known as the technological revolution. At this time there was the discovery of electric power which made the steam engine, which had been the only tool relied on in the production of an item, can now be replaced with electric power.

### **Industrial Revolution 3.0**

The existence of the 3.0 revolution began at the end of the 20th century with the emergence of digital technology and the internet. David Harvey suggests that the industrial revolution occurred at this time as a process of compressing time and space which is increasingly compressed.

### **Industrial Revolution 4.0**

The industrial revolution 4.0 that occurred at the beginning of the 21st century emerged marked by the existence of humans who found new patterns of technological advances that occurred so quickly that it threatened various more conventional companies.

### **Industrial Revolution 5.0**

Until now, we have seen the industrial revolution 1.0 which is characterized by the era of the rise of machines, industrial revolution 2.0 which is characterized by the era of the rise of transportation or automation, industrial revolution 3.0 which is characterized by the era of the rise of computers or computing, industrial revolution 4.0 which is characterized by the era of the rise of the internet. It is predicted by Japan, which announced the possibility of the industrial concept revolution 5.0, which is called the era of the rise of society. The existence of the industrial revolution 5.0 carries a concept that focuses more on the combination of utilization between various aspects. These aspects are people, data, technology.

The difference between the industrial revolution 4.0 and revolution 5.0 is that the industrial revolution 5.0 focuses more on the welfare of society as a whole while the focus on the industrial revolution 4.0 focuses on production effectiveness. Industrial revolution 5.0 is the development stage of the industrial revolution in stage 5.0 which focuses on the welfare of society by using and

utilizing technology. Here, when applied in the development of Islamic accountants in the era of the industrial revolution 5.0, it is expected to have a positive impact on the benefits of soft skills and skills classified for Islamic accountants in companies and existing business applications.

## METHODS

Provide This research uses qualitative research with the type of literature study (Library Research) by reviewing, recording, reading things that have to do with the problem being studied. Literature Study (library research) is a series of activities related to library data collection methods, reading and recording and managing research materials with data collection techniques by conducting a study of books, notes, literature and reports related to the problem to be solved (Zed, 2008).

In literature research there is a process that must be followed. There are 6 (six) stages, namely (1) determining the topic, (2) searching for related literature, (3) developing arguments, (4) surveying related literature, (5) criticizing the literature, and (6) writing the review. The most important thing in literature research is to provide a critical review of various literatures so that it can provide stabilization and confirmation of the characteristics of the latest researchers (Mahanum, 2021).

The data analysis technique in literature research is content analysis. The aim is to maintain the rigor of the assessment process and prevent plagiarism and overcome misinformation. It is necessary to check between libraries and read the existing literature repeatedly. Because the report is prepared with the principles of simplicity and convenience (Ramanda, 2019).

The presentation of data using the literature method was chosen so that readers can more easily read and understand the core content regarding the Existence of the Sharia Accountant Profession in the Era of the Industrial Revolution 5.0 in Indonesia. In addition, researchers have limited time to be able to conduct field research with a wide range of coverage throughout Indonesia.

## RESULTS & DISCUSSION

### RESULTS

In searching for previous research data, data related to the existence of Islamic accountants in the era of the industrial revolution 5.0 can be found as follows:

**Table 1**  
**GAP Analysis of Previous Research and Recent Research**

No.	Previous Research	GAP Latest Research
1.	The Impact of Artificial Intelligence (AI) on the Accountant Profession (Muhammad Fithrayudi Triatmaja, 2019). the results: (a) Accountants must increase competence	Previous research emphasized mastery of digital technology related to the field of accounting in general (conventional),

	<p>in the field of digital technology. (b). Accountants must have competence and skills in accounting, auditing and financial management. (c) Demand for the services of the accountant profession in the technical field will decrease inversely to the provision of cloud accounting-based accounting software and case-ware-based audit software</p>	<p>while the latest research focuses on the existence of Islamic accountants in the era of the industrial revolution 5.0.</p>
2.	<p>The Impact of Artificial Intelligence Technology on the Accounting Profession (Putri Dwima Ernis, Padli Pirdaus, 2022). . Results: Deep integration of emerging technologies such as big data, ML and AI in the accounting field but not yet comprehensive regulations from the government regarding guidelines for the use and processing of public data so that it needs to be balanced with regulatory alignment, especially those related to data and electronic systems.</p>	<p>Previous research focuses on the integration of government regulations with digital electronic systems that have not been legally regulated, while the latest research focuses on the existence of Islamic accountants in defending themselves in the era of the industrial revolution 5.0.</p>
3.	<p>(Afni, Afiati Nurul, 2023). Literature Study on the Impact of the Application of Artificial Intelligence (Ai) on the Accountant Profession. Results: The rapid development of technology requires many professions to change old habits in their duties and jobs.</p>	<p>The differences that exist in previous research focus on the encouragement of additional work for accountants with the impact of Artificial Intelligence (AI), while the latest research focuses on the existence on the performance of Islamic accountants in filling the 5.0 industrial revolution.</p>
4.	<p>The Effect of Digitization on Management Accounting(Nurul Fauziyyah, 2022). Results: Digitization not only affects management accounting in terms of managing and reporting on the internal conditions of the company or organization, the implementation of accounting that is more environmentally friendly (paperless), more integrated and lightning through technology, real time reporting, the use of big data, cloud computing, block chain, AI, and others</p>	<p>Previous research showed the effects of digitization not only on management accounting but the internal and external conditions of the company, while the latest research focuses on the existence on the performance of Islamic accountants in filling the 5.0 industrial revolution.</p>

5.	The Impact of Information Technology, Professional Ethics on Auditor Performance (Putri Amelia Zaleha, 2021). . Results: Impact of Information Technology and Professional Ethics on Auditor Performance 1. Information Technology affects Auditor Performance. 2. Professional Ethics affect Auditor Performance	A significant difference is that previous research focused on determining auditor performance both related to information technology and professional ethics, while the latest research focuses on sharia accountants maintaining their existence in the era of the industrial revolution 5.0.
6.	The Impact of Artificial Intelligence Technology on the Accounting Profession (Burhanuddin, 2022). Results: The integration of emerging technologies such as big data, ML and AI in the field of accounting has introduced tremendous changes for accountants, such as re-engineering accounting procedures, reducing errors and distortions of accounting information, improving accounting efficiency, and promoting the transformation of accounting career structures. In addition, they also promote the transformation of the accounting career structure.	The difference between previous and current research is that the current research focuses on the existence of Islamic accountants in the industrial revolution 5.0 while previous research shows re-engineering related to technical and structural accounting careers.

Based on the meta-analysis of previous research and current research, it can be concluded that there are fundamental differences, namely the focus of previous research focused on conventional accountants while current research focuses on Islamic accountants. Another fundamental thing is that the current research takes place in the era of the industrial revolution 5.0 while previous research has not touched and adapted to the current era.

## DISCUSSION

In the Era of the Industrial Revolution 4.0 causes massive changes, so accountants are required to have expertise and adapt to technological developments(Mahbubah & Putri, 2020).

Digitization has a significant influence on the growth of sharia-based accounting in Indonesia. There are many opportunities as well as challenges for the Islamic accounting profession to be able to exist in the face of competition with the ability and skills with the use of technology (Rahmawati, 2022).

Accountants as Human Resources who have an important role in the field of Islamic accounting must be able to create soft skills with technological assistance and the application of sharia values in carrying out their duties by maintaining existing ethics and codes of ethics. If this can be done, the job prospects for Islamic accountants will not only apply in Indonesia but can be used globally. The existence of the Islamic accounting profession in the era of the industrial revolution 5.0 can be seen from the role of existing Islamic accountants in carrying out tasks in digitization and technological developments by increasing skills in technology to keep up with the sophistication and speed of technology while maintaining sharia principles in implementing the provisions and laws that have been made and accounting must be able to show its role as a promoter of Islamic finance in various sectors, especially in the field of Religious(Latifah, 2019).

The existence of Islamic accountants in the era of the industrial revolution 5.0 must be able to move massively and integrate with various elements, humans, technology and regulations and maintain the principles and values of Islamic sharia in carrying out performance. In maintaining existence as a sharia accountant in the era of the industrial revolution 5.0 which combines human, data and technological aspects, a strong mentality and spirit are needed for the impact caused by the emergence of technological sophistication with various forms of existing applications such as Artificial Intelligence (AI).

Existing research shows that the impact of technology on the conventional accounting profession has been found. The following is the impact of technology on the accounting profession: The profession as an accountant must improve competence, skills and increase mastery of technology related to accounting such as auditing and financial management(Triatmaja, 2019); The accountant profession will decrease because it is replaced by cloud accounting-based accounting software and courseware-based audit software(Triatmaja, 2019).

Indonesia does not yet have a straightforward regulation on the basis of the practice of using technology so that it is not yet comprehensive regarding the rules of guidance, public data processing, data probability, governance of data use and the use of cloud services(Ernis & Pirirdaus, 2022).

Accountants must be prepared to be automatically displaced by computerization(Afni, 2023). It does not rule out the possibility of demands for the sustainability of the accounting profession to get wider work without eliminating the role of accountants as a whole(Afni,2023). The existence of technology can lead to re-engineering of accounting procedures, distortion of accounting information, reducing errors, increasing efficiency and promoting the transformation of career structures in accounting(Alghafiqii, 2022).

Presentation of broad and deep integration between AI technology and accounting in realizing efficiency(Aghafiqi, 2022). Technology is able to significantly influence professional ethics and information technology in auditor performance. (Zaleha & Novita, 2021). Digitization affects management accounting in terms of managing and reporting on the internal conditions of the company Another effect is that it allows accounting to be more environmentally

friendly (paperless), more integrated and lightning through technology, real-time reporting, the use of big data, AI, cloud computing and others (Fauziyyah, 2022).

From the results of the impact of the application of technology above, it shows a positive effect in the practice of accountant performance in conventional companies. However, this needs to be compared with the application of Islamic accountants for the impact that will be caused by technological advances which until now have begun to run in the industrial revolution 5.0. Maintaining the existence of the Islamic accounting profession in the era of the industrial revolution 5.0 in Indonesia, which integrates 3 aspects, namely humans, data and technology, requires anticipation in carrying out tasks. Because the essence of technology exists to help accelerate human work to be able to produce the data needed as a consideration for decisions in a company. And that can only be done automatically which is routine and structured (Hakiki, 2020). Ways that can be done in maintaining the existence of the Islamic accountant profession in the era of the industrial revolution 5.0 in Indonesia are:

Performing design assignments that are not routine and not structured, where the work of judgment and wisdom really requires a human mindset and special skills that can only be done by humans and cannot be done by technology such as robots or other technological tools (Hakiki, 2020). Islamic accountants are very instrumental with spiritually based analysis and soft skills with an understanding of religious sciences integrated in products that have contracts that require direct action and human thought as needed and cannot be represented by any technological object. Using Technical Skills and Ethics (TEQ) by understanding relevant technology and playing a role with ethics and a sense of responsibility not only to stakeholders in the world but to Allah SWT in the hereafter (Hakiki, 2020).

The way to maintain oneself as a sharia accountant is to always apply ethics and responsibility in the form of accounting activities by always instilling thoughts on accountability in 2 (two) directions both horizontally and vertically. This illustrates that the form of accountability for the performance of Islamic accountants is not only in the world but also in the hereafter. The task of Islamic accountants as supervisors of sharia-based industries provides a great opportunity for Islamic accountants to maintain their existence with the role of Technical Skills and Ethics (TEQ) with the development of Islamic entities on sharia principles and rules in the digital era (Hakiki, 2020).

Indonesia has a target as a pioneer and center of Islamic economics in the world through the National Committee for Sharia Finance which will automatically require the existence of Islamic accountants as pioneers and supervisors for the drivers of Islamic economics and Islamic finance. There is no need to worry about the upcoming threats to the 5.0 industrial revolution in the Islamic accounting profession because technological developments cannot be prevented. However, what must be done is to adapt and learn and improve the quality of accounting education by providing services both virtual and

conventional in order to create quality students who are competent in accounting (Putri, 2019).

It is necessary to prepare educators who can really provide knowledge both technological, spiritual and management of mind over the development of the industrial revolution 5.0 which cannot be stopped, but can be anticipated with effort and encouragement to learn and master existing technology. The existence of technology will forever be unable to replace the role of humans as sharia accountants who carry out their duties in assessing ethics based on the principles and values of existing Islamic sharia. Because in carrying out this task it is necessary to study religious science at a level that is not basic but must understand the laws and provisions that have been determined by sharia in various sources of religious science which are of course based on the guidelines for human life, namely the Qur'an and Al-Hadith and other sources of law Ijma', Qiyas and others.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the data obtained above, the conclusion in this study is that the existence of the sharia accountant profession in the era of the industrial revolution 5.0 in Indonesia will still be maintained in various ways, namely: (1) Designing assignments that are not routine and not structured, where the performance of judgment and wisdom really requires human mindset and special skills that can only be done by humans and cannot be done by technology such as robots or other technological tools; (2) Using Technical Skill and Ethics (TEQ) by understanding relevant technology and playing a role with ethics and a sense of responsibility not only to stakeholders in the world but to Allah SWT in the afterlife; (3) The task of Islamic accountants as supervisors of sharia-based industries provides a great opportunity for Islamic accountants to maintain their existence with the role of the development of Islamic entities on sharia principles and rules in the digital era; (4). There is no need to worry about the upcoming threats to the 5.0 industrial revolution in the Islamic accounting profession because technological developments cannot be prevented. However, what must be done is to adapt and learn and improve the quality of accounting education by providing services both virtual and conventional in order to create the quality of students who are competent in the field of accounting; and (5) Technology will forever be unable to replace the role of ethics and Islamic religious values and principles in the concept of business or transactions based on Islamic sharia.

## **FURTHER STUDY**

With research limited to variables, researchers recommends that similar research be conducted targeting different variables different groups or contexts. As a result, adding mediating variables can. It can also be studied by future researchers to gain new insight into this matter relationship between variables. The results of this research can help future researchers identify what

improvements the company can make in order to improve their operations to be more sustainable and able to face change. The recommendations above will help researchers to identify what factors have a significant influence.

### **ADVANCED RESEARCH**

A study must have aspects that are lacking, especially in depth analysis and focus of existing problems. Researchers hope for the future there is another similar research but it was developed further in this study much more complex. With the hope that existing research can be used a reference for people in the world, especially regarding the role of sharia accountants in the era of the industrial revolution 5.0

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