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## **The Challenge Identification of Government Accountant in Virtual Era**

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### **ABSTRACT**

*This research aim to identify the problems and challenges of their accountants working in virtual technology era. The author believes that identifying the challenges government accountants face in this technological era will make it easier for them to work to serve the public. This study depends on the results of scientific studies as evidence of the kingdom of the field and analyzed under a phenomenological approach then we can present a valid and convincing finding in answering the problems of this research. The review process conducted by researchers are data coding, evaluation, and in-depth interpretation to get valid findings. The data obtained from several literature sources through an electronic search system by installing keywords. From the study results and discussion, it conclude that the challenges faced by public accountants include the importance of them mastering technology and understanding how the public desires services. In other words, the challenge of the public accounting profession in globalization era is the liberalization of accounting services. These obstacles will result in the importance of education and qualifications that necessary for public accounting services. It is hoped that these findings will become an essential part of future policymaking.*

**Keywords:** Identification, Public Accountant, Technology Era Accountant Challenge.

## INTRODUCTION

Lately, various technological media are processing with data through calls and the work is more easily operate by machines. Because of that, the role of humans is getting smaller (Guthrie, J., & Parker 2014). The main explanation is increased data innovation, robotics, computerization, and other robotizations. The data is accounted and distributed. On the one hand, vocations and jobs such as clerks, bank workers, creation and assembly are decreasing. While vocations and jobs such as programmers, nutritionists, specialists, money and business, mathematics, and computer horticulture are increasing (Bonsón, E., & Bednárová 2019). Among existing distributions, Business Insider determined that robotic/PC jobs will take over those created by bookkeepers and examiners within the next 20 years. This indicates that the position and summons of bookkeepers and examiners will be taken over by robots/PCs with a 94% probability rate of certainty and is second only to telephone salespeople (Jeacle 2021). This poses future accounting challenges, such as the need for non-financial information, the use of information technology, business complexity, intangible assets having a more significant position, and ethics in preparing financial statements. Thus the accounting profession is increasingly being questioned. Following US News & World Report records, the accounting profession will not disappear and is still needed. Accountants are in 13th place in the list of the best business fields in 2021. This is when application technology can assist humans in bookkeeping tasks, both in the private and public sectors (Afrianto 2018).

Many meetings legitimize distribution because innovation (data) jobs have replaced bookkeeper jobs. For others, it has not guaranteed to legitimize distribution. For example, Barclays determined that Jobs change, not disappear (Gulin, D., Hladika, M., & Valenta 2019). This statement can have two implications. The first is the development in calls from various administrative positions to more optional and more essential/choice jobs in the bookkeeping vocation itself. Second, the progress that occurs reduces the work and needs of bookkeepers in their work; thus, they need to move into different fields of work or industry. This article discusses the changes and obstacles of the long-term job of bookkeepers in the technology era, as there is a shift from what used to be many administrative bookkeeping positions to jobs that require assessment, caution, better development/creation, and are more critical (Fettry, S., Anindita, T., Wikansari, R., & Sunaryo 2019). The discussion started by clarifying changing workforce needs based on reports distributed by the World Economic Forum (WEF), MGI, Barclays, and Money. This report provides examples of changing job requirements across companies. Then, examine the reasons for the changing needs of the workforce in the future: from a mechanical point of view and economic demographics. Given the changing labor requirements in different companies and

the reasons for the changes, bookkeeping calls are discussed in anticipation of changing requirements (Damayanti 2019).

In different modern areas, the advancement of data innovation, robots, PCs, and online media plays supplanted the part of human work. As covered by different sites like Forbes, USA Today, Money, the Guardian, Business Insider, and World Economic Forum (WEF), there have been significant changes in different enterprises about by innovative advances, like print media (papers), video deals and rental and cd, book shops, banking, realtors and so on (Tiron-Tudor, A., & Deliu 2021). Organizations that participate in these enterprises have greatly diminished the number of their laborers/workers. They likewise complete further developments by applying the most recent innovation to win the opposition in business. Next is a synopsis of different sources that report and anticipate current and future labor force needs (Rîndaşu 2017).

Of these different businesses, the level of center abilities that will be generally different/upset (abilities interruption) happens in Financial Services, Basic Industry, and Mobility (Law, R., Buhalis, D., & Cobanoglu 2014). In the monetary administration industry, the interest for occupations is expanding for abilities connected with PCs and math, for example, monetary examination, data frameworks security, server farm, and systems administration. As a result, organizations in the business need to work on the abilities of their representatives through different phases of preparation (Aceto, G., Persico, V., & Pescapé 2018).

The WEF additionally reports on the long-run patterns in the work market by occupation (Architecture and Engineering, Management, Business Operations and Finance, Sales and related matters, Installation, and Maintenance, Construction and Extraction, Art, Design, Entertainment, Sports and Media, Production). Also, Manufacturing, and Office and Administration). The occupations that can ascertain of perplexing issues, decisive reasoning, and high imagination have a rising pattern. In contrast, traditional and office occupations have a declining pattern—a business connected with regulations diminished radically in many enterprises. For instance, EU banks shut 9,200 branches and cut around 50,000 staff as clients progressively decided on internet banking in 2016 (Ghobakhloo, M., & Fathi 2019).

MGI from previous history/patterns, predicts different potential positions that will vanish and increment sought after from here on out. Robots, PCs, and the utilization of innovation have changed or supplanted human positions and created new positions. By 2030, 75-375 million individuals on the planet should change occupations or update their abilities (Manyika, J., Chui, M., Miremadi, M., Bughin, J., George, K., Willmott, P., & Dewhurst 2017). MGI reports that in practically all nations, the class with the most elevated level of occupation development (considering mechanization) is medical services suppliers, experts like specialists, researchers, bookkeepers, and investigators. As opposed to the Business Insider report, this MGI report shows the job of bookkeepers expanding over the long haul, not diminishing. Data innovation experts and other innovation-trained

professionals, supervisors, and chefs whose work will not be quickly supplanted by machines are additionally expanding requests. There is little development in the interest for work like artisans and other amusement players in emerging nations following the expansion in individuals' earnings and interest for diversion. Different callings are additionally developing following expanded interest in framework and structures. Work connected with administrations in variable conditions, such as medical services and home consideration, expanded over the long haul (Cichosz, M., Wallenburg, C. M., & Knemeyer 2020).

Following what was accounted for by MGI likewise reports and stresses that the fast headway of innovation is meaningfully impacting how individuals work. It is the case that machines are currently fit for doing complex positions that appear inconceivable. Through computerized reasoning, machines are ready to learn like people who experience and gain educational experience (Sánchez-Matamoros 2013). Nonetheless, people enjoy upper hands over machines. Human natural abilities and capacities give people benefits over machines. People utilize their faculties to deal with what they see, hear, contact, and afterward act likewise, frequently suddenly. Many things people do consistently rely upon gains, and settling on choices in light of insufficient data requires judgment. Machines have not done it yet. Later on, positions performed by people will be overwhelmed by kinds of work that have: 1) exceptionally abnormal conditions, 2) complex individual connections, like specialists, medical attendants, trust, and solace. The relationship is necessary, and 3) requires imagination (genuine innovativeness). Machines have not had the option to imitate self-articulation, feelings, assessments, creative minds, and specialists (Aeshah, A., Al-Obaidi, K. A., & Mirdan 2021).

There will be six positions that will overwhelm work interest in 2040. The six positions are 1) Virtual Store Manager, 2) Robot Mediator, 3) Robot Trainer, 4) Drone Traffic Controller, 5) Augmented Reality Designer, and 6) Micro Gig Agents. The six figures of future work show that innovation requires human control (Shuen, A., Feiler, P. F., & Teece 2014). Mechanization, computerization, online use, and different advancements fundamentally achieve significant changes that increment the viability and productivity of organizations. Nonetheless, without the help of laborers who have the mastery of controlling it, interest in data innovation by organizations can adversely affect the exhibition of an organization. (Powell 2018) states that around 24 enterprises are beginning to bite the dust. The most significant change in labor requests from 2007-to 2016 was in the video and plate rental industry, which diminished by 89.8%. In the meantime, the littlest change from 24 enterprises was in the fixed and office hardware supply industry. The business encountered a diminishing requirement for work by 42.1%. Book shops, distributors, the material industry, banking, printing, and paper wholesalers are a few ventures that decreased the labor force by 42.1 - 89.8%. (Sondka, Z., Bamford, S., Cole, C. G., Ward, S. A., Dunham, I., & Forbes 2018) report ventures that accomplished a decline in the requirement for work/work during the 2010-2020

period. The decrease in the labor force, among others, happened in horticulture, postal and mail handling, tailors, mail transporters, information passage, and relative positions that have robotic attributes, are tedious, brimming with conviction. These positions have been supplanted by some innovation, computerization, and mechanization. From different distributions, it very well may be perceived that the positions supplanted by robots, PCs, robotization, online use, and other mechanical improvements happen in positions with unthinking qualities, are dreary, and loaded with assurance. In the meantime, occupations that have a capricious degree, underscore individual connections in light of trust and solace, and require innovativeness will have a rising pattern after some time (Pfeiffer 2016).

Bookkeepers are expected to work in a consistent progress climate since their job is giving critical monetary data to chiefs, simultaneously, the past review above affirms that some bookkeeping graduates get quite the inclusion of Public Sector Accounting issues in their conventional advanced degree (Shodiq 2021). This brings up the issue of whether colleges produce bookkeeping graduates with the proper schooling who can serve the public sector. Many examinations have been done to explore government bookkeeping training in different countries. Indonesia, as of now, explored public area bookkeeping training in that country, which saw that the vast majority of state-funded colleges in Indonesia offer public area bookkeeping courses just three credit hours in their bookkeeping degree educational program; it additionally tracked down the limitedness of the substance of this subject. This examination also makes sense that most speakers are not interested in showing public area bookkeeping due to the absence of instructors with a public area bookkeeping foundation. Despite monetary administration change, it does not cause changes in the open area bookkeeping educational programs. Australia likewise investigated open area bookkeeping instruction in Australia to distinguish hindrances and difficulties to disclose area schooling more comprehensively in Australia.

This investigation discovered that public area schooling in Australia takes an exceptionally restricted part in their bookkeeping educational plan (De Bruyckere, S., & Everaert 2021). This study will focus on government bookkeeping training, one section on open area bookkeeping in Indonesia due to the critical expansion of graduates with government bookkeeping skills since monetary administration changes. This examination reviews government bookkeeping instruction in one of the state-funded colleges in Indonesia. No exploration has investigated how government bookkeeping in Indonesia, particularly government bookkeeping in Indonesia, after changes occurred. This study is intended to research the place of government bookkeeping subject in the bookkeeping educational plan; the degree of speakers and understudies revenue towards government bookkeeping; the accessibility of showing assets; and the connection between's administration bookkeeping instruction and local monetary administration changes to distinguish

the snags and difficulties of government bookkeeping training. The rest of this paper is coordinated as follows. The following area presents the examination techniques and is trailed by results and conversation. The last area closes the paper by suggesting a few limits and ideas for future study.

## **RESEARCH METHODOLOGY**

Next, researchers report the methodology of reviewing scientific publications and the purpose of getting scientific, which states that public accounting is experiencing challenges in an all-technology area (Ferri, L., Spanò, R., Ginesti, G., & Theodosopoulos 2020). Through this study, researchers obtain the scientific evidence about accounting obstacles in this technological era. Researchers get a variety of literature that present electronically in several data such as websites, books, publications of scientific articles, and other sources of information that discuss issues and challenges of the public accounting profession in the era of technological reform. To gain an understanding that supports this study, researchers conducted a series of analyzes and data based on a phenomenological approach, called an effort to understand a problem from several existing data. If yes, if entered, it involves coding the data, a thorough evaluation of the data, and drawing conclusions through in-depth interpretation to get valid data that answers the problem quickly. Researchers thoroughly guide this research on secondary data in the form of publications that can answer the problem. Since this data is secondary, researchers examining it electronically with a keyboard installation system according to research problem. Explain in reporting that we chose the descriptive qualitative method of study. We also followed the reporting model of scientific studies that reported on the challenges faced by the accounting profession in the technology era (Dabkienė, V., Baležentis, T., & Štreimikienė 2020). Thus the process and stages of the study identify the problems and challenges faced by the public accounting profession in the technology era.

## **RESULT AND DISCUSSION**

### **Challenge of a public accountant**

An important thing, maybe we can study the accounting profession, which comes from the Greek, especially Professor implies an action or work carried out with a firm oath or guarantee so that there is a heart for someone who has a calling not to ignore and keep the sanctity of his calling. His exploration revealed that the call for bookkeeping is the extent to which bookkeeping work or practice is carried out by bookkeepers (Biesta 2015). The act of bookkeeping is a cycle consisting of recognizing, estimating, and disclosing financial data. Then there is another question, what is the digital era. The Digital Era is a period or period that shows



that things are different, progress is progressing, and more precisely, the use of versatile innovation (Snodgrass 2017).

In a continuous period, 2022, we are not isolated from the Covid-19 pandemic; this allows us to adapt more quickly and take advantage of advanced innovations (Digital Age). During the Covid-19 pandemic, individuals were asked by public authorities to complete exercises such as not crowding and as much as possible could be expected to do exercises, for example, telecommuting, which we commonly know as Work From Home, while at school or implementing robust or web-based learning. Furthermore, it will positively impact us without being called upon to compose with innovations that have become our main stages in completing daily exercises. Even though in this computerized era, there are already cutting-edge innovations that can help or even replace the work of the person himself, as is the case in the world of bookkeeping where there are now cutting-edge innovations such as the Internet of Things (IoT), Big Information, Cloud Computing, Artificial Intelligence. Artificial, online protection, and more. This trendsetter innovation in bookkeeping calls will open doors and other tests in undergoing a calling as a bookkeeper (Samsuri, A. S. B., Arifin, T., & Hussin 2016).

Potential open doors, for example, on the off chance that bookkeepers can dominate and expand the innovation which has added esteem contrasted with bookkeepers who cannot work the innovation, bookkeepers do not just depend on the capacity to ascertain and arrange reports, yet can work advancements like AI while coordinating them into proficient monetary cycles and produce more essential data and what is sure is that the job of bookkeepers will be better with the skill they have in running such a framework (Apostolou, B., Dorminey, J. W., Hassell, J. M., & Hickey 2019). However, there will likewise be a test that cannot be stayed away from, particularly with the presence of modern innovation to such an extent that people are compromised and, surprisingly, lost. The principal challenge for the bookkeeping calling in confronting this computerized period is the dominance of innovation. This challenge is a real test that should be confronted because it is a dear companion in the period of advanced innovation.

There is a heart for someone who has the calling, not to dismiss and stay aware of the heavenliness of his calling, in their investigation, revealed that the accounting calling is the degree of work or accounting practices done by clerks (Gonczi 2020). Accounting activity is a cycle that involves perceiving, assessing, and uncovering financial information. The Digital Era is a period or period that has shown that the conditions are unique, the headway of progress, to be explicit, the use of all over development.

In the continuous period, precisely in 2022, we are not secluded from the Covid-19 pandemic; this makes us speedier to change and use advancement. During the Covid-19 pandemic, people were mentioned by the public to finish practices like not amassing. Whatever amount could sensibly be anticipated doing works out, for instance, working from home, commonly known as Work From Home, while at

school or applying hearty or online learning. Consequently, it will emphatically impact all themselves without the calling expected to create with the development that has turned into our chief stage in finishing day to day works out. Indeed, in this mechanized period, there is at this point the presence of state of the art advancement that can help or even displace the occupation of individuals themselves, correspondingly as in the accounting calling, there is currently state of the art development as the Internet of Things (IoT), Big data, Cloud Computing, Artificial Intelligence, online insurance, and others. Such in-vogue development in the accounting calling will make an entryway and one more test in living the calling as a clerk.

Possible entryways, for instance, if clerks can rule and extend the development which has added regard appeared differently about accountants who cannot work the advancement, accountants do not simply rely upon the ability to discover and orchestrate reports, yet can work progressions like AI while planning them into capable financial cycles and produce essential information and what is certain is that the occupation of clerks will be better with the expertise they have in running such a structure. Nonetheless, there will similarly be a test that cannot be avoided, especially with current development so much that individuals are compromised and, shockingly, lost. The chief test for the accounting facing this electronic period is development strength. This challenge is a genuine test that ought to be stood up to because it is a dear friend in a time of cutting-edge development (Gulin, D., Hladika, M., & Valenta 2019).

### **Accounting and the Industrial Revolution**

The presence of the Industrial Revolution 4.0 carried changes to the change of work for people, machines, innovation, and cycles in different expert fields, including the bookkeeping calling (Broadberry 2021). The Industrial Revolution requires the bookkeeping calling to adjust to data innovation and huge information improvement. Confronting the present most recent modern time, the advancement of the computerized economy has opened up additional opportunities while expanding risk. These progressions fundamentally affect the improvement of bookkeeping. In this period, mechanical turns of events and advancements appear to be finding opportunities. New advancements energize the making of new business sectors and shift the presence of old business sectors. Intelligent machines and robots are currently taking on numerous jobs and appear to control the world. In the Industrial Revolution 4.0, there was an uncommon change in different areas of science and calling; in this way, how bookkeepers work and practice should be changed to further develop administration quality and worldwide extension through internet-based correspondence and the utilization of distributed computing (Slyozko, T., & Zahorodnya 2016). In the advanced period and innovative improvements like now, data progression goes so quickly; web innovation has



transformed one's perspective on getting data, remembering for the universe of business bookkeeping. Mechanical advancements change business, making less and less HR required in business, including bookkeeping staff. This has brought about the misjudgment of the bookkeeping calling concerning the effect of innovation on bookkeepers' work. This is an impressive test that should be replied to (Fleischman and Parker 2017).

The quick advancement of innovation is a sign of the time of robotization/digitalization. The innovation job started to move control of the work that people typically finish. The capability of innovation to supplant the job of the bookkeeping calling is just a short time that is a job of bookkeepers will be crucial and consultative (Surianti 2020). Accordingly, bookkeepers need to have confirmations, for example, innovatively familiar, to have the option to get by in the opposition. A bookkeeper should likewise have a procedure, including the authority of delicate abilities, both relational abilities and intra-individual abilities, business understanding abilities, and specialized abilities to have the option to answer the difficulties of this computerized time. A bookkeeper should know about the advancement of modern insurgency 4.0 by checking out the open doors that exist. Changes in the period are inescapable. In this manner, we should generally have the option to control responses and mentalities towards these progressions to have the option to push ahead with the times. The different difficulties accompanying the computerized time approach cannot be left in the bookkeeping area. They should be concentrated on appropriately to decide the mentality to beat them. Familiarity with innovation is one of the keys to confronting difficulties in this period (Funnell, W., & Williams 2014).

### **Challenges of the Accountant Profession**

In the following five years, where 5G innovation in telecom gadgets has been wholly taken on, web access at Gigabit each subsequent pace and equipment and people have been associated with one another either by IoT or IoP, will change the job of bookkeepers which will be supplanted by AI innovation (Groşanu, A., Fülöp, M., Cordoş, G., & Raita 2021). Knowledge and mechanical technology in completing the actual work of bookkeepers, specifically recording exchanges, handling exchanges, arranging exchanges, robotizing monetary detailing, and dissecting budget reports freely without human intercession. This example of self-administration of the essential elements of bookkeepers positively expands the productivity and adequacy of work, and the outcomes are known right away. Many organizations have fostered this since it has been upheld by the normalization of monetary administration processes and suitable normalization of data framework engineering and as per the requests of the fourth era industry with the goal that the significant abilities required for additional bookkeepers are information investigation abilities, following advancements in data innovation and refreshing authority styles (Ahinful, G. S., Addo, S., Boateng, F. O., & Boakye 2017).

Moreover, the effect is that bookkeepers and bookkeeping firms will be "constrained" to foster versatile applications to have the option to get information straightforwardly from cell phones, tablets, and computer-generated reality (VR) gadgets. The review of fiscal summaries is done consistently where controllers and inspectors pull the necessary information straightforwardly from the frameworks and sensors appended to functional exercises so the straightforwardness and precision of the following information can be represented. On the off chance that the bookkeeper does not have sufficient mastery in data innovation, different callings can assume control over the capacity of the bookkeeper, so one might say that data innovation is a fundamental need that should be met to be considered perceived by the bookkeeper himself (Candra, R., Wahyuni, E., & Shobirin 2021).

Mindfulness that the current unrest brought forth new or unique open doors. This arising opportunity develops new organizations that have never existed; for instance, Germany, as the originator country, has 80% of organizations that are prepared to execute the modern insurgency 4.0 or China which understands that advancement is required in the information viewpoint and targets 60% interest in this area (Khomsiyah 2017). These two nations, yet numerous nations, are now in the beginning phases of dispersing data, which will create further to complete the 4.0 transformation altogether. Controllers or states and schooling specialists are expected to have the option to make effective educational plans adjusted to the improvement of computerized availability, for example, coding preparing, data the executives between a few unique projects and stages or the execution of constant bookkeeping focused on all offices and company associations including investors (Khomsiyah 2017).

Proficient turn of events Professional Development in working on the exhibition of the bookkeeping calling and projects that help its advancement by leading on the web and up close and personal conversations and assessing the effect on the ability of the bookkeeping calling from here on out. Execution of only requirements (Spilnyk, I., & Paluh 2019). As a bookkeeper, we are expected to have the most excellent command over the following information, where factual information or data is typically gotten under the obligation of specialists, so the functioning connection among bookkeepers and architects should run together as one so that bookkeeping information and data are appropriately kept up with. Bookkeepers in the modern transformation point of view are no more "clerks" but have ventured into something new that may not touch the monetary angle. The investigation of new things likewise brings about specializations that do not exist right now. While taking a gander at the clarification above, specialization will increment into another field of work that requests various abilities and limits since it is required to have been ready to see expected changes temporarily and in the long haul (Spilnyk, I., & Paluh 2019).

The gap between this present reality of work and the scholarly world ought to be connected for additional endless examination to be done where the exploration

results can be utilized to give helpful and useful arrangements that can then be applied in the instructing and educational experience in colleges, universities and the bookkeeping calling. Brilliant People, these days innovation is developing quickly. This advancement, from one viewpoint, enormously works with the universe of industry and human work. For instance, many items are arising because of innovation advancements and beginning with the presence of super PCs, intelligent robots, driverless vehicles, and others. However, then again, a view expresses that the period of computerized industrialization kills 1-1.5 billion positions from 2015-to 2025 because machines have generally supplanted the job of people. The job of innovation started to move command over the work that people typically finish (Gulin, D., Hladika, M., & Valenta 2019).

The presence of the Industrial Revolution 4.0 will, at last, energize the change of human work. Like it or not, all callings should adjust to the innovation created in their separate fields, including the bookkeeping calling. Broadcast communications gear, web innovation, equipment, and people will be associated in the following five years. Around then, the job of bookkeepers will be supplanted by AI (Artificial Intelligence) innovation and mechanical technology in doing the actual work of bookkeepers. They begin by recording exchanges, handling exchanges, arranging exchanges, mechanizing the planning of financial reports, and examining budget summaries. Everything should be possible freely by machines without human mediation. With the assistance of machines, dealing with the essential elements will positively increment work proficiency and viability, and the outcomes can be promptly known progressively (Khanh 2018).

To keep on running our calling amidst mechanical advances, those who function as bookkeepers cannot depend on the capacity to ascertain and report bookkeeping. More than that, a bookkeeper should be familiar with innovation to make due in the opposition. Because of the advancement of the computerized period, bookkeepers and bookkeeping firms will be "constrained" to foster versatile applications to have the option to get information straightforwardly from cell phones, tablets, and other mechanical gadgets. Bookkeepers are responsible for planning portable applications for their clients to have the option to get business information through their gadgets (Leitner-Hanetseder, S., Lehner, O. M., Eisl, C., & Forstenlechner 2021). It is not just about dominating innovation. As bookkeepers, we should also have the option to think fundamentally and deliberately and have excellent information education abilities. With extraordinary scientific abilities, a bookkeeper can examine and involve data in huge information designs and mechanical proficiency by understanding how AI functions. Furthermore, a bookkeeper should likewise dominate delicate abilities, both relational and intrapersonal, and the capacity to figure out the business. As such, to have the option to keep on getting by as a bookkeeper in the time of the modern upheaval 4.0, we should have different capacities that must be finished by people

and cannot be supplanted by machines (Wadan, R., Teuteberg, F., Bensberg, F., & Buscher 2019).

### **Applicable Curriculum Development**

To get ready for HR in the bookkeeping field in the current unrest 4.0, training professionals are supposed to have the option to foster an educational plan that is pertinent to the improvement of computerized needs (Nguyen, N., Thai, T., Pham, H., & Nguyen 2020). The educational plan changes incorporate coding, preparing, overseeing data between a few distinct projects and stages, or constantly representing all offices and organizations, including investors. Human Resource Development in Accounting is the job of bookkeepers should be given data and schooling to be prepared to confront the progressions that will happen. Directing everyday conversations can be a decent advance. From that point onward, assess the effect fair and square of the bookkeeping capacity. Executing High Standards is a job of a bookkeeper; we should have the option to have the most extreme command over the information created. Such actual information or data is usually acquired under the designer's obligation. This implies that the functioning connection between bookkeepers and specialists should run as one so that bookkeeping information and data are kept up with (Catal, C., & Tekinerdogan 2019).

### **CONCLUSION**

The challenges of public services, especially accounting, where public services have a commitment that requires accounting profession holders to adapt to technology. This happens because of the various challenges in building bureaucrats, especially in the accounting department, where the complexity of public problems in Indonesia since the digital transformation occurred, all data-based policies are supported by government openness, so information orientation becomes a very essential thing to be understood and applied by public services in the sector.

The challenges of the accounting profession are felt because they have to work to resolve themselves with the demands of the era in which the era and information are all part of innovation that demands artificial intelligence that must be approached in the form of knowledge, skills, and attitude, then accountants who work in the field of public services. Thus, among others, the results that we can describe here to get meaningful income are what the experts say about the challenges faced by the accounting profession in the era of technology that requires all to be ready to serve the public, especially those on the right side of the government. We believe that this study has answered the problem, but there are still weaknesses here and there. We hope for constructive input and suggestions so that

future improvements will be better. It is hoped that all of this will become input for activists about technology and public accounting, especially in the government and private sectors.

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