

ACCOUNTANTS' PROGRESSIVITY DEMANDS IN THE AGE OF DIGITAL ACCOUNTING**Wa Asrida¹, Rasni Hanipa Usemahu²**^{1,2}Accounting Department , Politeknik Negeri Ambon

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ABSTRACT

The world is indeed moving fast and agile, especially in the perspective of technology and information. This agile movement of technology has the consequence of how various fields of life are required to be in line with the behavior of the technology. The purpose of this research is to find out how the accounting profession is facing the existence of digital accounting in this era of pampering by technology. This research method is qualitative with data collection methods, literature studies and literature studies. The results of this study indicate that the role of the accounting profession has moved on from the era before society 5.0. But this will not lead to the disappearance of the accounting profession in the future, because there are roles that are irreplaceable, namely roles based on feelings and feelings. All that is needed is a transformation towards technological literacy, analytical and critical thinking skills, communication fluency, and emotional management.

Keywords: Accountant, Progressivity, Accounting, Digital**INTRODUCTION**

The first ASIAN country to see the threat of the loss of human resource needs being replaced by technology is Japan. Japan has implemented the Society 5.0 program or in Indonesian means society 5.0. Society 5.0 is a human-centered society technology concept that collaborates with technology (IoT and AI) to solve social problems integrated in virtual and real world spaces (Rosmida, 2019).

In that discourse, humans and machines/technology have an increasingly close cooperation with each other. This cooperation allows humans and robots to complement each other's unique advantages through collaboration between the unique cognitive abilities of workers and the accurate technical expertise of robots, thus creating an innovative culture in the world of work (Firmansyah & Kharismawan Prakosa, 2021). In this case, the increasingly intimate interaction between humans and machines is spreading to multiple sectors, including accounting.

In fact, there is a change in the definition of Accounting which states that it is a system that uses technology to measure business activities, process this information into reports and communicate it to decision makers. Or another definition says that Accounting is a process of developing information systems that process economic data through standards that have been set into financial reports for planning, controlling and making management decisions (Isnawati et al., 2021). This study aims to investigate the condition of the accounting profession in the industrial era 5.0. In contrast to previous studies that have reviewed the role of accountants in the industrial revolution 4.0, this study is one of the studies that discuss the transformation of the role of the accounting profession in the era of society 5.0 in Indonesia (Prakosa & Firmansyah, 2022).

METHOD

This type of research is qualitative to research on objective conditions. The instrument is the researcher himself. This research is oriented towards efforts to understand a context of professional practice that is complex. In this research, the method of data collection methods used are literature and literature study. The data analysis method used is linking theories, namely ethnomethodology, structuration and spiritual intelligence. Ethnomethodology is an attempt to explain how doing describing, critiquing and idealizing a particular situation. Structuration theory is used to provide a framework that is more descriptive and inclusive framework. In addition, descriptive analysis with study through scientific articles on related topics to provide a scientific view about accountant profession in this study (Gede et al., 2020). In addition, with the introduction of a dynamic relationship between both, a relationship that reaching out and strengthen radically reformulates the elements of elements of the system and social integration (Yosefin, 2021).

DISCUSSION

In the era of Society 5.0, the understanding of the meaning of the word accounting in a society where an accountant is only a job related to counting, and counting continuously every day, is a fallacy, because the accounting profession is more than that in the business and business world, an accountant has a very important role. The accountant profession in the company holds role related to the activities carried out by the company, an accountant can compile financial data into information that can be useful for various parties in need. because this information is very important, because this information is very accurate and specific, so that the information created by accountants can affect the value of the company. Because of the rapid advancement of technology, an accountant not only has the ability to present data, but must have performance that continues to be improved according to what is needed by the company and other skills in completing accounting technology that is widely used in this Society 5.0 era. The accountant profession is required to be able to adapt to technology and be able to manage the latest technology systems, so that its role and function cannot be replaced by technology (Budiawan, 2022).

Good cognitive abilities are also needed by accountants to be able to understand the strategic marketing function, and predict future world competition, so that accountants can combine their knowledge with financial information and carry out their role as financial advisors. Accountants must also adapt to a multicultural living environment, considering that the Human Resources (HR) used by companies in the era of Society 5.0 come from the surrounding area only, and communities far from the company even from abroad.

Future accountants must have broad insight, keep up to date, and continuously innovate along with technological developments in the accounting world. If accountants do not have the ideal skills in information technology, then the role of accountants will be replaced, so it can be mentioned that information technology is a core requirement that accountants need to learn and understand. Therefore, there is a need for support from accounting organizations, such as the Indonesian Accountants Association (IAI) and universities to ensure that a young

accountant is equipped with the right technological insights and capabilities as early as possible (Malva Cakra Dewa et al., 2022).

In order for the presentation of information to be accurate, the accounting profession can survive in the era of Society 5.0, accountants must prepare several things, including (Malva Cakra Dewa et al., 2022) (Pratiwi, 2021): (1). High Standards, accountants are required to have high control over the data created. Data is generally obtained from several departments. Therefore, a good relationship between management and accountants must be good so that accounting data and information can be properly maintained (2). Knowledge, Increase sensitivity that the rapid development of technology provides good opportunities, and good opportunities. Accountants are expected to have the ability to read new good opportunities that arise around them. (3). Career development, increasing the career development of accountants in programs that help develop knowledge related to the accounting profession in the future. (4). Education, increasing education whose curriculum is in accordance with Society 5.0. The accounting education curriculum must meet the needs of the skills required by accountants in the future, for example, programming training, accounting computers, and real-time accounting systems.

CONCLUSSION

The world is indeed moving fast and agile, especially in the perspective of technology and information. This agile movement of technology has the consequence of how various fields of life are required to be in line with the behavior of the technology. The purpose of this research is to find out how the accounting profession is facing the existence of digital accounting in this era of pampering by technology. This research method is qualitative with data collection methods, literature studies and literature studies. The results of this study indicate that the role of the accounting profession has moved on from the era before society 5.0. But this will not lead to the disappearance of the accounting profession in the future, because there are roles that are irreplaceable, namely roles based on feelings and feelings. All that is needed is a transformation towards technological literacy, analytical and critical thinking skills, communication fluency, and emotional management

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