

# DIGITAL REVOLUTION IN ACCOUNTING EDUCATION: BRIDGING THE ACADEMIA-INDUSTRY GAP IN THE ERA OF TECHNOLOGICAL DISRUPTION

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## Abstract

The digital revolution has dramatically transformed the landscape of the accounting profession, necessitating a fundamental transformation in accounting education. This study aims to analyze the impact of digitalization on accounting education and propose a framework for developing a digitally-oriented curriculum. Through a systematic literature review using the PRISMA method, this research analyzes 22 peer-reviewed articles published between 2019 and 2024. Key findings reveal a significant shift towards automation of routine tasks and an increasing importance of non-routine skills in accounting. The study identifies emerging skill gaps, particularly in data analytics, digital competencies, and critical thinking. Major challenges in implementing digital accounting education include technological infrastructure issues, skill gaps among educators and students, and the need for rapid curriculum adaptation. Based on the synthesis of findings, this research proposes a framework for a digitally-oriented accounting curriculum, encompassing core accounting knowledge, digital technology integration, soft skills development, and experiential learning. Important implications include the need for more flexible curriculum design, innovative pedagogical approaches, and closer collaboration between educational institutions and industry partners. This study contributes to the ongoing discussion on the future of accounting education and offers practical guidance for educators and policymakers in preparing accounting graduates for the digital era.

**Keyword :** Digitalization, Accounting, Curriculum, Education, STEM

## 1. Introduction

The accounting profession is undergoing a significant transformation driven by the rapid advancement of digital technologies. This digital revolution, often referred to as the Fourth Industrial Revolution or Industry 4.0, is reshaping the landscape of accounting practice and, by extension, accounting education (Ionescu-Feleagă et al., 2022). As businesses increasingly adopt technologies such as artificial intelligence, blockchain, big data analytics, and cloud computing, the skillset required of accountants is evolving beyond traditional number-crunching and financial reporting (Marioara et al., 2022).

The COVID-19 pandemic has further accelerated this digital transformation, forcing educational institutions to rapidly adapt to online and hybrid learning models (Husain et al., 2023). This sudden shift has not only highlighted the importance of digital skills in accounting

education but also exposed gaps in current curricula and teaching methodologies (Arfaoui & Kammoun, 2023).

Despite the growing recognition of the need for digitalization in accounting education, there remains a significant gap between the skills taught in universities and the competencies demanded by the industry (Tettamanzi et al., 2023). Many accounting curricula still focus heavily on traditional accounting principles and practices, with limited integration of digital technologies and data analytics (Guş & Mangiuc, 2022). This disconnect poses a critical challenge for the accounting profession. As noted by Ozili (2023), the development of forensic accounting research and practice around the world is closely tied to the advancement of digital technologies. Similarly, the increasing importance of sustainability reporting and integrated thinking in business necessitates a more holistic and technologically adept approach to accounting education (Zenkina & Zvyagintseva, 2022).

Given these challenges and the rapidly evolving nature of the accounting profession, there is an urgent need to reassess and redesign accounting education to prepare students for the digital future. However, a comprehensive understanding of how digitalization is impacting accounting education and how curricula should be adapted to address these changes is still lacking.

This study aims to address this gap by conducting a systematic literature review of recent research on the impact of digitalization on accounting education. Specifically, the objectives of this study are: To identify key trends and challenges in integrating digital technologies into accounting education. To analyze the impact of digitalization on required skills and competencies for future accountants. To examine current approaches and best practices in adapting accounting curricula to the digital era. To propose a framework for developing a digitally-oriented accounting curriculum.

By synthesizing current knowledge and proposing a framework for curriculum development, this study contributes to the ongoing discussion on the future of accounting education. It provides valuable insights for educators, institutions, and policymakers seeking to bridge the gap between academic training and industry needs in the digital age.

The remainder of this paper is structured as follows: Section 2 describes the methodology used for the systematic literature review. Section 3 presents the findings of the review, organized by key themes. Section 4 discusses the implications of these findings and proposes a framework for curriculum development. Finally, Section 5 concludes the paper, discusses limitations, and suggests directions for future research.

## **2. Literature Review**

### **2.1 The Digital Transformation of Accounting**

The accounting profession is experiencing a significant shift due to rapid technological advancements. Suraj et al. (2024) highlight that digitalization is enhancing the overall effectiveness of accounting functions, including auditing, reporting, and regulatory compliance. This digital transformation is not only improving efficiency and accuracy but also transforming workflows and empowering management to make timely, informed decisions.

Pargmann et al. (2023) note that while routine activities in accounting are increasingly being automated or digitalized, non-routine activities and the corresponding skills are gaining importance. This shift underscores the need for accounting professionals to develop expertise in managing digitalization processes in the workplace.

## **2.2 Impact on Accounting Education**

The digital transformation of the accounting profession has significant implications for accounting education. Asonitou (2024) argues that technological advancements are radically impacting the accounting profession, necessitating transformation policies in the accounting educational sector. Arfaoui & Kammoun (2023) explored the digitalization of accounting education during the COVID-19 pandemic in Tunisia. Their study revealed major concerns related to technological issues, lack of skills among teachers and students, and absence of interaction in online education. This highlights the need for a comprehensive approach to integrating digital technologies in accounting education.

## **2.3 Curriculum Development in the Digital Era**

The need to adapt accounting curricula to the digital era is a recurring theme in recent literature. Guşe & Mangiuc (2022) analyzed the degree of adequacy of the Romanian higher education system to the educational needs associated with digital skills required of professional accountants. Their study illustrates the universities' potential for training specialists to assimilate and steer the digital transformation of the accounting profession. Tettamanzi et al. (2023) emphasize the need to shift towards active learning approaches in higher education, even within a blended-learning or distance-learning environment. They argue for a student-centered teaching method that emphasizes experientialism.

## **2.4 Emerging Technologies in Accounting Education**

Several studies focus on specific technologies being integrated into accounting education. Koh et al. (2023) describe the development of a data analytics roadmap for undergraduate accountancy education, emphasizing the need for students to progressively develop data analytics competencies. Wilkin (2022) highlights the importance of developing critical reflection skills in accounting students, arguing that these skills are crucial in evaluating the relativity of knowledge and acknowledging learning needs in a rapidly changing digital environment.

## **3. Methodology**

This study employs a systematic literature review (SLR) approach following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines. This method was chosen to ensure a comprehensive, transparent, and reproducible review of the current literature on digitalization in accounting education. The search strategy was designed to identify peer-reviewed articles published between January 2019 and October 2024, focusing on the impact of digitalization on accounting education. The Scopus database was used for the search, employing the following search string: (digitalization OR digitisation OR "digital transformation") AND ("accounting education" OR "accounting curriculum" OR "accounting pedagogy"). Inclusion criteria for the study were peer-reviewed articles published in English, focusing on higher education (university level), addressing the impact of digital technologies on accounting education, proposing or evaluating curriculum changes related to

digitalization, and published between January 2019 and October 2024. Exclusion criteria included non-peer-reviewed articles, conference proceedings, book chapters, articles not in English, studies focusing solely on professional training (post-university), and articles discussing digitalization in accounting practice without educational implications.

The study selection process involved initial screening of titles and abstracts, followed by a full-text review of potentially eligible articles, and final selection based on the inclusion and exclusion criteria. Two researchers independently conducted the screening and selection process, with any disagreements resolved through discussion with a third researcher. For each included study, data were extracted on authors and year of publication, country of study, research methodology, sample size and characteristics (if applicable), key findings related to digitalization in accounting education, proposed or evaluated curriculum changes, challenges and opportunities identified, and recommendations for future research or practice.

The quality of the included studies was assessed using the Critical Appraisal Skills Programme (CASP) checklist, which evaluates the validity, results, and relevance of the studies. While studies were not excluded based on quality assessment, the assessment results were considered in the synthesis and interpretation of findings. A narrative synthesis approach was used to analyze and synthesize the extracted data, focusing on identifying key themes, trends, and patterns across the studies. This involved organizing the extracted data into logical categories, identifying recurring themes and concepts, exploring relationships between themes, assessing the strength of evidence for each theme, and developing a conceptual framework based on the synthesized findings. Based on the synthesized findings, a framework for developing a digitally-oriented accounting curriculum was proposed. This framework was developed through an iterative process, incorporating key themes and best practices identified in the literature review. The limitations of this methodology include potential language bias due to the inclusion of only English-language articles, possible publication bias as the review only includes peer-reviewed articles, and the rapid pace of technological change which may outpace academic publishing. These limitations were considered in the interpretation and discussion of the findings.

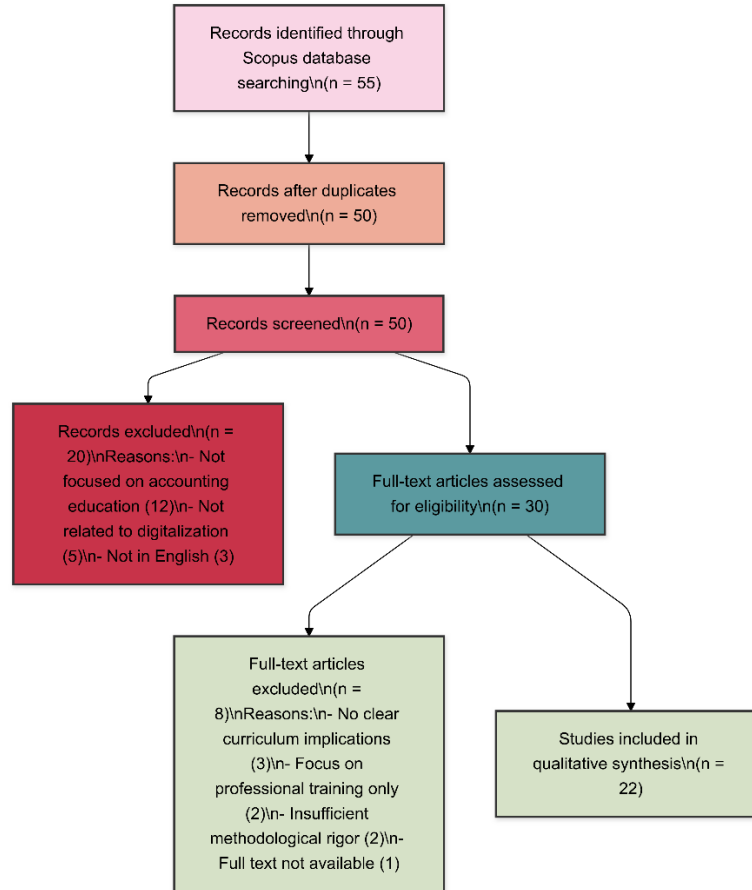


Figure. 1 PRISMA

## 4. Result

### 4.1 Overview of Included Studies

The 22 studies span from 2019 to 2024, with a majority published in 2022-2023. They represent a diverse geographical distribution, including studies from Europe, North America, Asia, and Africa. The methodologies employed in these studies include quantitative approaches, qualitative analyses, literature reviews, and mixed methods.

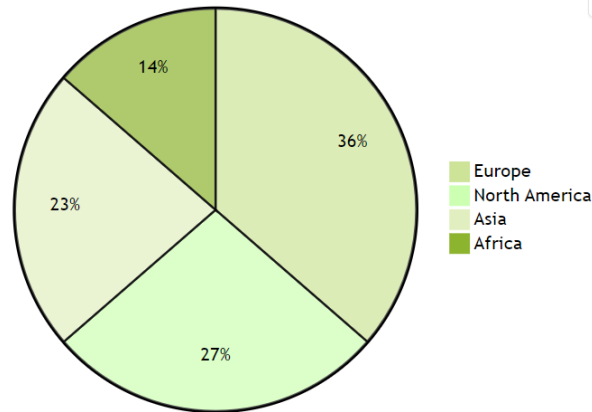


Figure. 2 Distribution of Studies by Region

#### 4.2 Impact of Digitalization on Accounting Practice

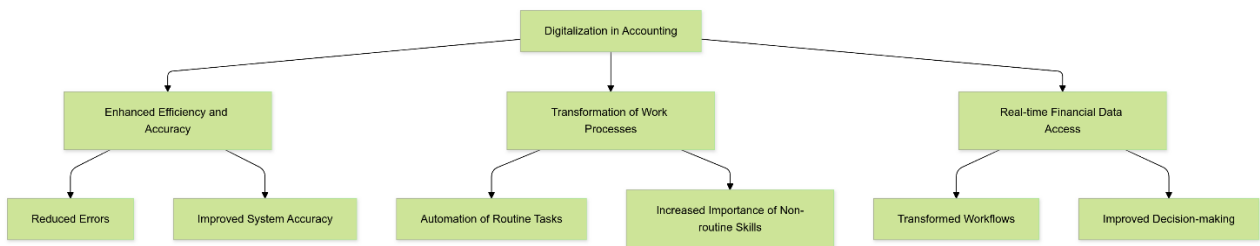


Figure. 3 Digitalization

The impact of digitalization on accounting practice is multifaceted and profound. Suraj et al. (2024) highlight that digitalization has significantly transformed accounting, auditing, reporting, and regulatory compliance processes. This digital revolution has led to enhanced efficiency and accuracy in accounting practices, resulting in a notable reduction of errors and a substantial improvement in system accuracy and transparency. The benefits of digitalization extend beyond mere error reduction; it has fundamentally altered the nature of work processes in the accounting field. As Pargmann et al. (2023) observe, there is an increasing trend towards automation of routine activities. This shift has elevated the importance of non-routine activities and the corresponding skills required to perform them, reshaping the role of accounting professionals in the digital age. Furthermore, digitalization has ushered in an era of real-time financial data access, as noted by (Esmeray & Esmeray, 2019). This capability has transformed workflows and decision-making processes within organizations. The ability to access and analyze financial data in real-time empowers businesses to make more informed, timely decisions, enhancing their agility and responsiveness to market changes. Collectively, these impacts of digitalization are revolutionizing the accounting profession, demanding new skills and approaches while offering unprecedented opportunities for efficiency and strategic insight.

### 4.3 Changes in Accounting Education

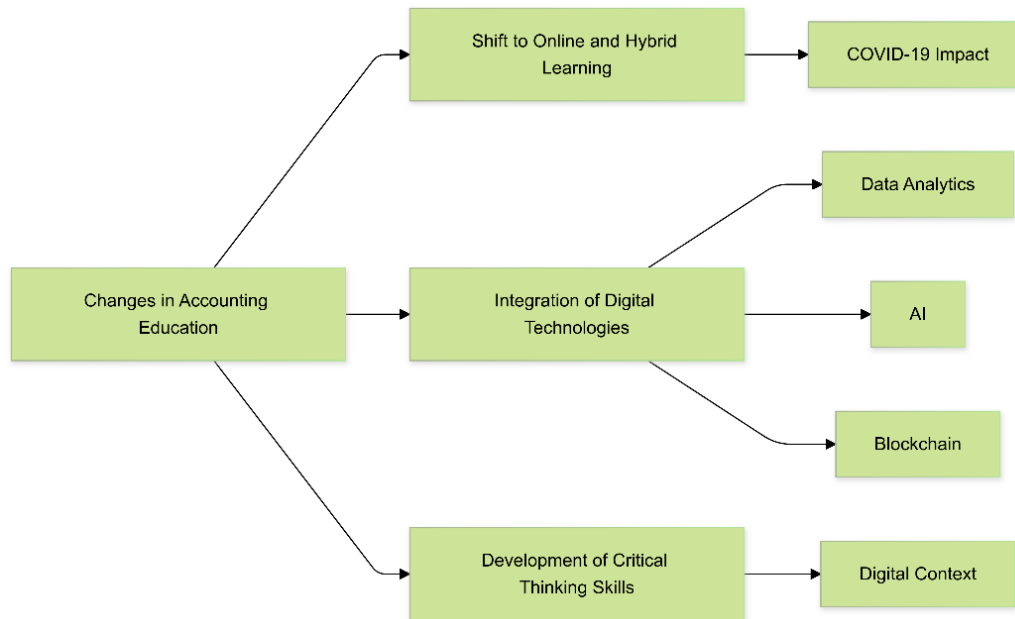


Figure. 4 Change

The landscape of accounting education has undergone significant transformations in recent years, driven by both external circumstances and technological advancements. The COVID-19 pandemic served as a catalyst for change, accelerating the adoption of online and hybrid learning models in accounting education Ahmed et al. (2023); Husain et al. (2023). As observed by Arfaoui & Kammoun (2023) and Bastos et al. (2021), this shift has reshaped the traditional classroom experience, offering new opportunities and challenges for both educators and students. Concurrent with this transition in learning modalities, there has been a growing emphasis on integrating cutting-edge digital technologies into accounting curricula. Koh et al. (2023) highlight the increasing incorporation of data analytics, artificial intelligence, and blockchain technologies into accounting programs, reflecting the evolving demands of the profession in the digital age. These technological integrations are not merely additive; they are transforming the very nature of accounting education. In this context of rapid technological change, Wilkin (2022) underscores the critical importance of developing students' critical reflection skills. The ability to think critically and reflectively in the context of digital accounting is becoming increasingly vital, as future accountants must navigate complex, technology-driven environments. This focus on critical thinking represents a shift from traditional rote learning to a more analytical and adaptive approach, preparing students to tackle the challenges of a rapidly evolving field. Together, these changes - the shift to online and hybrid learning, the integration of advanced digital technologies, and the emphasis on critical thinking skills - are reshaping accounting education to meet the demands of a digitalized professional landscape (Reshetnikova, 2020).

#### 4.4 Challenges in Implementing Digital Accounting Education

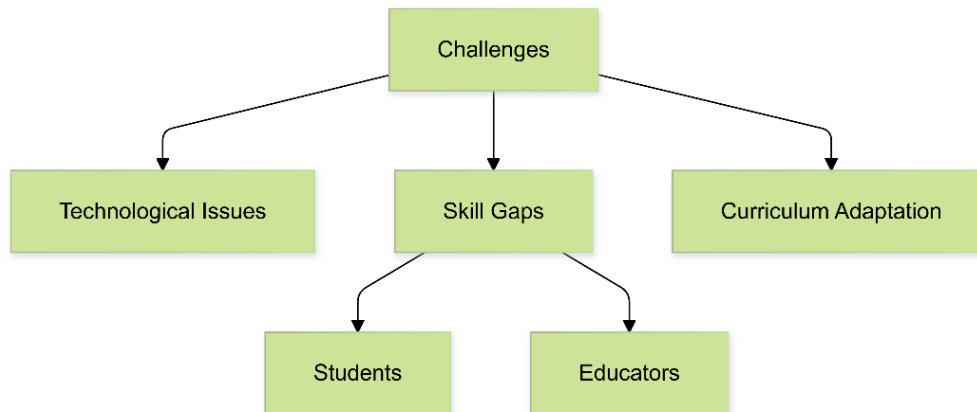


Figure. 5 Challenge

The implementation of digital accounting education faces several significant challenges, as highlighted by recent research. A primary concern in the transition to online education is the technological hurdles that institutions, educators, and students must overcome. Berikol & Killi (2021) identified these technological issues as a major obstacle in the shift towards digital learning environments. These challenges range from inadequate infrastructure to difficulties in accessing and utilizing digital platforms effectively. Closely related to these technological issues is the prevalent skill gap observed in the field. Both Arfaoui & Kammoun (2023) and Pargmann et al. (2023) emphasize that students and educators alike struggle to acquire and maintain the necessary digital competencies. This skill disparity creates a significant barrier to the effective implementation of digital tools and methodologies in accounting education

#### 4.5 Emerging Skills and Competencies

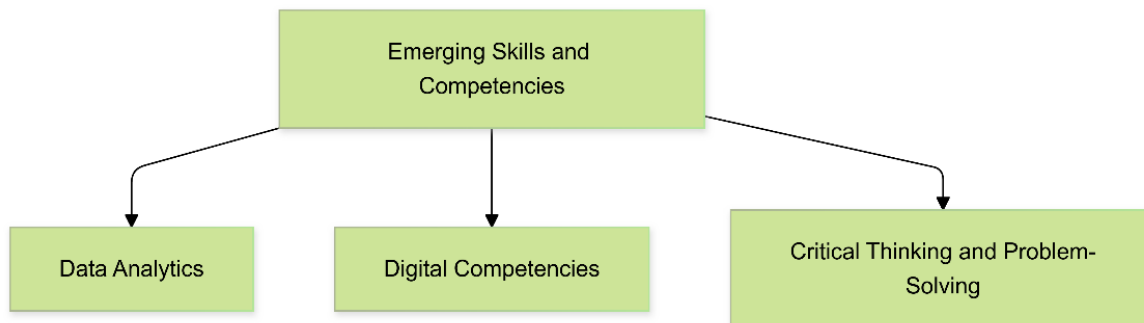


Figure. 6 Emergence

The rapid digitalization of the accounting profession has led to the emergence of new essential skills and competencies that must be addressed in accounting education. At the forefront of these emerging skills is data analytics, which Koh et al. (2023) emphasize as crucial for integration into accounting curricula. The ability to analyze and interpret large volumes of data has become indispensable in the modern accounting landscape, enabling professionals to derive meaningful insights and support strategic decision-making. Alongside data analytics, a

broader set of digital competencies has gained prominence in the accounting profession. Ionescu-Feleagă et al. (2022) identify digitalization as a key service offering in accounting, highlighting the need for professionals to be well-versed in various digital tools and platforms. This digital proficiency extends beyond

#### 4.6 Future Directions in Accounting Education

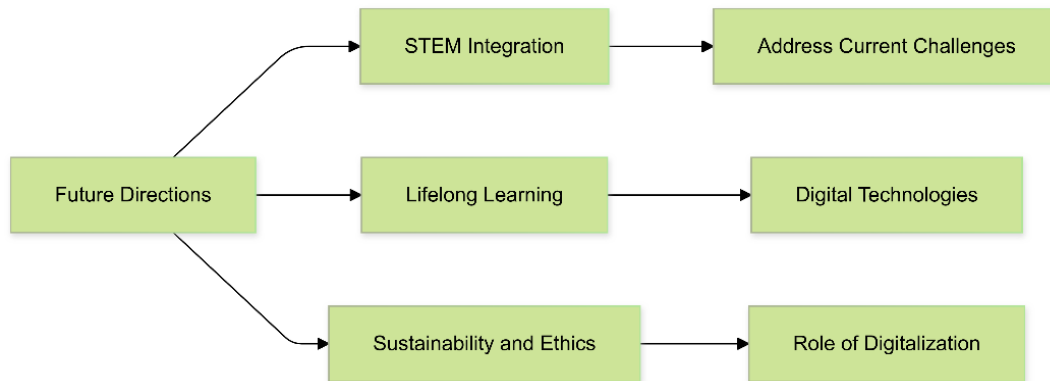


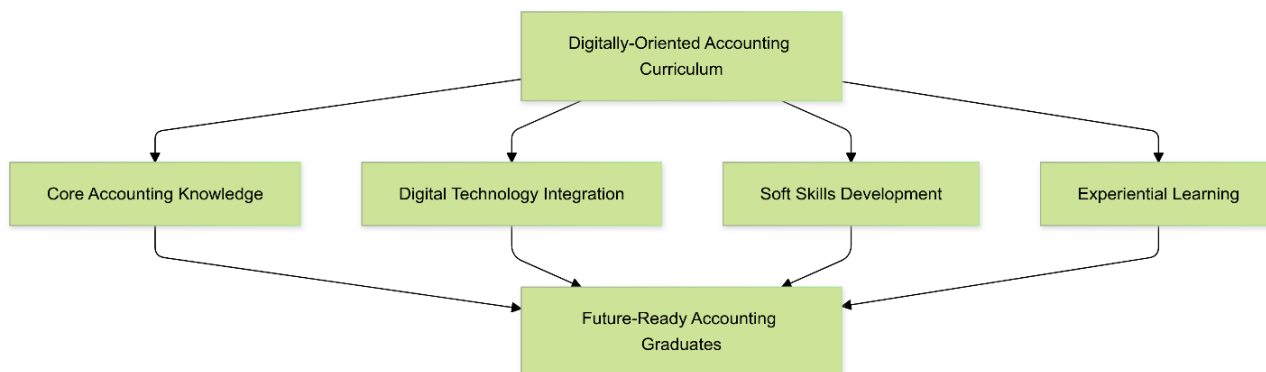
Figure. 7 Future

The future of accounting education is being shaped by several emerging trends that aim to address current challenges and prepare professionals for an increasingly complex and digitalized business environment. A notable direction in this evolution is the integration of STEM (Science, Technology, Engineering, and Mathematics) concepts into accounting curricula. Kutsyk et al. (2022) advocate for this approach as a means to equip accounting students with the analytical and problem-solving skills necessary to navigate the technologically driven landscape of modern accounting. This integration represents a shift towards a more interdisciplinary approach to accounting education, recognizing the growing intersection between accounting and other technical fields. Complementing this trend is the emphasis on lifelong learning, a concept that has gained significant traction in the face of rapid technological change. Thomas (2021) underscores the critical importance of fostering a culture of continuous learning within accounting education, particularly through the leveraging of digital technologies. This focus on lifelong learning acknowledges that the skills and knowledge required in the accounting profession are constantly evolving, necessitating an ongoing commitment to professional development and adaptation.

Looking further into the future, Ozili (2023) points to an emerging area of focus that intertwines digitalization with sustainability and ethical considerations in accounting. This perspective suggests that future research and educational practices should explore how digital technologies can be harnessed to promote sustainable business practices and address ethical challenges in the accounting profession. It represents a holistic view of accounting's role in society, where technological advancements are not just tools for efficiency but also vehicles for promoting corporate responsibility and ethical decision-making. These future directions - the integration of STEM concepts, the promotion of lifelong learning, and the focus on sustainability and ethics in the context of digitalization - collectively paint a picture of an

accounting education landscape that is becoming more diverse, adaptable, and socially conscious. As accounting educators and institutions look to the future, they face the challenge of weaving these elements into cohesive curricula that prepare students not just for the technical aspects of their profession, but also for their roles as critical thinkers and ethical leaders in a digitally transformed business world.

#### 4.7 Framework for Digitally-Oriented Accounting Curriculum



**Figure 8. Framework**

The synthesis of findings from this comprehensive review has led to the development of a proposed framework for a digitally-oriented accounting curriculum. This framework is designed to address the evolving needs of the accounting profession in the digital age while maintaining a strong foundation in core accounting principles. At the heart of this framework are four key components that work in synergy to create a well-rounded educational experience. The first component, Core Accounting Knowledge, ensures that students maintain a solid grounding in fundamental accounting principles and practices. This foundational knowledge remains crucial even as the field becomes increasingly digitalized. The second component, Digital Technology Integration, focuses on incorporating relevant digital tools and technologies into the curriculum, enabling students to apply modern technological solutions to accounting challenges. The third component, Soft Skills Development, recognizes the growing importance of non-technical skills such as critical thinking, communication, and adaptability in the digital accounting landscape. Finally, the Experiential Learning component emphasizes the need for practical, hands-on experience that allows students to apply their knowledge and skills in real-world scenarios.

This framework emphasizes the need for a balanced approach that seamlessly combines traditional accounting knowledge with digital skills, critical thinking abilities, and practical experience. By integrating these four components, the proposed curriculum aims to produce graduates who are not only technically proficient but also adaptable, analytical, and prepared for the complexities of modern accounting practice. The results of this study, culminating in this proposed framework, provide a comprehensive overview of the current state of digitalization in accounting education. They offer valuable insights for educators, institutions, and policymakers seeking to develop future-oriented accounting curricula. This framework serves as a flexible guide that can be adapted to various educational contexts, ensuring that

accounting education remains relevant, rigorous, and responsive to the rapidly evolving needs of the profession in the digital era.

## 5. Discussion

This systematic literature review has provided valuable insights into the impact of digitalization on accounting education and practice. The findings reveal a complex landscape of challenges and opportunities that are reshaping the field of accounting and, consequently, accounting education.

Key Element	Attributes
Impact of Digitalization	Enhanced efficiency and accuracy, Automation of routine tasks, Shift towards non-routine activities, Real-time data access
Changes in Accounting Education	Adoption of online and hybrid learning, Integration of digital technologies, Focus on data analytics, AI, blockchain, Balancing tech skills with critical thinking
Emerging Skills and Competencies	Data analytics, Digital competencies, Critical thinking, T-shaped professionals
Challenges	Technological infrastructure gaps, Digital skill gaps (educators and students), Curriculum adaptation
Future Directions	Integration of STEM concepts, Emphasis on lifelong learning, Focus on sustainability and ethics
Implications for Education	Flexible curriculum design, Reimagining pedagogical approaches, Continuous professional development, Industry-academia collaboration, Ethical decision-making focus
Proposed Framework	Core accounting knowledge, Digital technology integration, Soft skills development, Experiential learning

**Table 1. Summary Of Finding**

Digitalization has fundamentally changed accounting practices, increasing efficiency and shifting the focus to non-routine tasks Suraj et al. (2024); Pargmann et al. (2023). These changes are reflected in accounting education, accelerated by the COVID-19 pandemic which has driven the adoption of online and hybrid learning (Ahmed et al., 2023; Husain et al., 2023). The integration of digital technology in accounting curricula is now a necessity, with an emphasis on data analysis, artificial intelligence, and blockchain (Koh et al., 2023). However, Wilkin (2022) emphasizes that developing critical thinking skills remains important.

Future accounting professionals are required to have data analysis skills Koh et al. (2023), digital competencies Ionescu-Feleagă et al. (2022), and critical thinking abilities Wilkin (2022). Challenges in implementing digital accounting education include technology issues, skills gaps, and curriculum adaptation. To overcome this, educational innovations such as the

integration of STEM concepts Kutsyk et al. (2022) and lifelong learning Thomas (2021) are crucial.

A modern accounting curriculum should include core knowledge, technology integration, soft skills development, and experiential learning. Ozili (2023) emphasizes the importance of ethical and sustainability considerations in the context of digitalization. Casalino et al. (2022) advise educational institutions to adopt a more flexible approach, increase collaboration with industry, and focus on ongoing professional development for educators.

Future research needs to examine the long-term effectiveness of new curricula, the role of emergent technology, and sustainable curriculum adaptation strategies. In this way, accounting education can continue to evolve following the demands of the digital era, preparing professionals who are able to face complex challenges in an ever-changing accounting landscape.

## **6. Conclusion**

A significant finding of our review is the emergence of a skills gap in the accounting profession. Competencies such as data analytics, digital literacy, and adaptability are becoming increasingly crucial, necessitating a reevaluation of traditional accounting curricula. However, the implementation of digital accounting education is not without its challenges. Educational institutions face hurdles in terms of technological infrastructure, faculty expertise, and the need for rapid curriculum adaptation to keep pace with industry changes.

Looking to the future, our review identifies several promising directions for accounting education. These include the integration of STEM concepts, a renewed emphasis on lifelong learning, and a growing focus on sustainability and ethical considerations in the context of digitalization. To address these evolving needs, we have proposed a framework for a digitally-oriented accounting curriculum. This framework emphasizes a balanced approach, combining core accounting knowledge with digital technology integration, soft skills development, and experiential learning.

The findings of this review have significant implications for various stakeholders in accounting education. Educational institutions are encouraged to redesign their curricula in line with the proposed framework, investing in technological infrastructure and faculty development to support digital learning environments. Educators should adopt innovative pedagogies that incorporate active learning strategies and interdisciplinary approaches, while continuously updating their own digital skills.

Professional bodies have a crucial role to play in updating competency frameworks to reflect the changing skill requirements of the digital age. This includes developing certification programs that recognize digital competencies and formulating guidelines for the ethical use of technology in accounting practice. Policymakers, too, can contribute by revising accreditation standards, providing funding support for research in digital accounting education, and investing in national digital infrastructure.

The transformation of accounting education presents an opportunity to redefine the role of accountants in the digital era. By implementing the recommendations outlined in this review, stakeholders can contribute to the development of a robust, future-oriented accounting education system. This system should aim to produce graduates who are not only technically proficient but also capable of serving as strategic advisors, ethical leaders, and drivers of sustainable business practices in an increasingly digital world.

Future research directions emerging from this review include the need for longitudinal studies to assess the long-term impact of digitally-oriented curricula on career outcomes. There is also a need to investigate the potential applications of emerging technologies such as AI and blockchain in accounting education. Cross-cultural studies examining the adoption and effectiveness of digital accounting education across different regions could provide valuable insights. Moreover, exploring the ethical implications of increased digitalization in accounting and how these can be effectively addressed in educational programs remains a critical area for future investigation.

The digitalization of accounting education is not merely a response to technological change, but a transformative opportunity. It challenges us to reimagine accounting education in a way that prepares professionals to navigate the complexities of the digital age while upholding the core principles and ethical standards of the profession. By embracing this digital transformation thoughtfully and strategically, we can ensure that accounting education remains relevant, rigorous, and capable of producing graduates who can thrive in the dynamic, technology-driven business landscape of the future.

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