

## DAFTAR PUSTAKA

- Adeoye, I. O., Akintoye, R. I., Theophilus, A. A., & Olagunju, O. A. (2023). Artificial intelligence and audit quality: Implications for practicing accountants. *Asian Economic and Financial Review*, 13(11), 756–772. <https://doi.org/10.55493/5002.v13i11.4861>
- AICPA. (2019). *2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits*. <https://us.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newandpublications/downloadabledocuments/2019-trends-report.pdf>
- Akter, M., Kummer, T. F., & Yigitbasioglu, O. (2024). Looking beyond the hype: The challenges of blockchain adoption in accounting. *International Journal of Accounting Information Systems*, 53. <https://doi.org/10.1016/j.accinf.2024.100681>
- Anh, N. T. M., Hoa, L. T. K., Thao, L. P., Nhi, D. A., Long, N. T., Truc, N. T., & Ngoc Xuan, V. (2024). The Effect of Technology Readiness on Adopting Artificial Intelligence in Accounting and Auditing in Vietnam. *Journal of Risk and Financial Management*, 17(1). <https://doi.org/10.3390/jrfm17010027>
- Ardiansyah, L. Y., Imtiyaz Farras Mufidah, & Anisaul Hasanah. (2023). Implications of Digitalization of Accounting for the Development of the Accounting Curriculum. *International Journal of Islamic Business and Management Review*, 3(2), 130–138. <https://doi.org/10.54099/ijbmr.v3i2.804>
- Ariyani, M., & Jaeni, J. (2022). Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Minat Pemilihan Karir Menjadi Akuntan Publik. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), 234–246. <https://doi.org/10.33395/owner.v6i1.624>
- Azzahra, B. (2021). Akuntan 4.0: Roda Penggerak Nilai Keberlanjutan Perusahaan melalui Artificial Intelligence & Tech Analytics pada Era Disruptif. *Jurnal Riset Akuntansi Dan Keuangan*. <https://scholar.archive.org/work/ahr2amqapzagjjaxddsswr35ky/access/wayback/http://e-journalfb.ukdw.ac.id/index.php/jrak/article/download/376/358>
- Ballantine, J., Boyce, G., & Stoner, G. (2024). A critical review of AI in accounting education: Threat and opportunity. *Critical Perspectives on Accounting*, 99. <https://doi.org/10.1016/j.cpa.2024.102711>
- Bappebti, B. (2023). *Welcome Bursa Kripto Indonesia*. [https://bappebti.go.id/Bulletin\\_perdagangan\\_berjangka/download/bulletin\\_perdagangan\\_berjangka\\_1970\\_01\\_01\\_xgumsdsq\\_id.pdf](https://bappebti.go.id/Bulletin_perdagangan_berjangka/download/bulletin_perdagangan_berjangka_1970_01_01_xgumsdsq_id.pdf)

- Benedikt Frey, C., Osborne, M. A., Dewey, D., Dorn, D., Flint, A., Goldin, C., Muellbauer, J., Mueller, V., Newman, P., Ó hÉigearthaigh, S., Sandberg, A., Shanahan, M., & Woolcock for their excellent suggestions, K. (2013). *The Future of Employment: How Susceptible Are Jobs to Computerisation?\**.
- Birt, J., Safari, M., & de Castro, V. B. (2023). Critical analysis of integration of ICT and data analytics into the accounting curriculum: A multidimensional perspective. *Accounting and Finance*, 63(4), 4037–4063. <https://doi.org/10.1111/acfi.13084>
- Bonsón, E., & Bednárová, M. (2019). Blockchain and its implications for accounting and auditing. In *Meditari Accountancy Research* (Vol. 27, Issue 5, pp. 725–740). Emerald Group Holdings Ltd. <https://doi.org/10.1108/MEDAR-11-2018-0406>
- Dai, J., & Vasarhelyi, M. A. (2017). Toward blockchain-based accounting and assurance. *Journal of Information Systems*, 31(3), 5–21. <https://doi.org/10.2308/isys-51804>
- Daud Mahande, R. (2018). *UTAUT Model: Suatu Pendekatan Evaluasi Penerimaan E-Learning pada Program Pascasarjana*. <https://doi.org/10.31227/osf.io/254j7>
- Deloitte. (2017). *AI and you Perceptions of Artificial Intelligence from the EMEA financial services industry*. <https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/technology/deloitte-cn-tech-ai-and-you-en-170801.pdf>
- Deloitte. (2018). *Blockchain a Technical Primer*. <https://www2.deloitte.com/us/en/insights/topics/emerging-technologies/blockchain-technical-primer.html>
- Desai, H. (2023). Infusing Blockchain in accounting curricula and practice: expectations, challenges, and strategies. *International Journal of Digital Accounting Research*, 23, 97–135. [https://doi.org/10.4192/1577-8517-v23\\_5](https://doi.org/10.4192/1577-8517-v23_5)
- Divyashree, M. S., N Abhishek, D., Kulal, Dr. A., & Kanchan, Mr. S. G. (2023). *Time to Bridge the Gap between Accounting and Technology through Improving the Accounting Curriculum: A Perceptual View*. <https://doi.org/https://doi.org/10.21203/rs.3.rs-2454784/v1>
- Downe, A. G., & Taiwo, A. A. (2013). The theory of user acceptance and use of technology (UTAUT): A meta-analytic review of empirical findings. *Article in Journal of Theoretical and Applied Information Technology*, 10(1). [www.jatit.org](http://www.jatit.org)

- Eriksen, M. B., & Frandsen, T. F. (2018). The impact of patient, intervention, comparison, outcome (Pico) as a search strategy tool on literature search quality: A systematic review. *Journal of the Medical Library Association*, 106(4), 420–431. <https://doi.org/10.5195/jmla.2018.345>
- EY. (2023). *EY Announces First Enterprise User to Leverage EY Blockchain's SaaS Platform Using Fourth Generation EY Blockchain*. [https://www.ey.com/en\\_gl/newsroom/2023/10/ey-announces-first-enterprise-user-to-leverage-ey-blockchains-saas-platform-using-fourth-generation-ey-blockchain-analyzer-reconciler](https://www.ey.com/en_gl/newsroom/2023/10/ey-announces-first-enterprise-user-to-leverage-ey-blockchains-saas-platform-using-fourth-generation-ey-blockchain-analyzer-reconciler)
- Finance, Y. (2024). *BlackRock leads Bitcoin ETFs with record inflows*. <https://finance.yahoo.com/news/blackrock-leads-bitcoin-etfs-record-181932675.html>
- Gede, L., Dewi, K., Wulan, N. A., Dewi, T., & Herawati, N. T. (2020). *Young Accountant's Skills on 4.0: Ready or Not?* [www.jurnal.id](http://www.jurnal.id)
- Geeks, F. G. (2023). *Features of Blockchain*. <https://www.geeksforgeeks.org/features-of-blockchain/?ref=lbp>
- Grigg, I. (2005). *Triple Entry Accounting Work-in-Progress Triple Entry Accounting*. <https://doi.org/10.13140/RG.2.2.12032.43524>
- Grosu, V., Cosmulese, C. G., Socoliuc, M., Ciubotariu, M. S., & Mihaila, S. (2023). Testing accountants' perceptions of the digitization of the profession and profiling the future professional. *Technological Forecasting and Social Change*, 193. <https://doi.org/10.1016/j.techfore.2023.122630>
- Hamzah, N. A. H., & Hidayat, R. (2022). Peranan Perisian Geogebra dalam Pendidikan Matematik: Sorotan Literatur Bersistematik The Role of Geogebra Software in Mathematics Education: A Systematic Literature Review. *Jurnal Pendidikan Sains Dan Matematik Malaysia*, 12(1), 24. <https://doi.org/10.37134/jpsmm.vol12.1.3.2022>
- Han, H., Shiwakoti, R. K., Jarvis, R., Mordi, C., & Botchie, D. (2023). Accounting and auditing with blockchain technology and artificial Intelligence: A literature review. *International Journal of Accounting Information Systems*, 48. <https://doi.org/10.1016/j.accinf.2022.100598>
- Hussin, S. N. A., Nik Wan, N. Z., Abdullah, A., Razak, S., San, S., Saidi, N., & Tumiran, S. D. (2023). Accounting Students' Knowledge and Skills: Expectations of Employers. *International Journal of Modern Education*, 5(17), 210–219. <https://doi.org/10.35631/ijmoe.517017>

- Islam, M. A. (2017). *Future of Accounting Profession: Three Major Changes and Implications for Teaching and Research*. <https://doi.org/10.13140/RG.2.2.31024.66563>
- Jackson, D., & Allen, C. (2024). Enablers, barriers and strategies for adopting new technology in accounting. *International Journal of Accounting Information Systems*, 52. <https://doi.org/10.1016/j.accinf.2023.100666>
- Jaya, I. M. L. M., & Bhuana, K. W. (2024). Depth Interviews Of Accounting And Artificial Intelligence: Sustainability Of Accountant In Indonesia. *Quality - Access to Success*, 25(200), 1–9. <https://doi.org/10.47750/QAS/25.200.01>
- Jean Cross Sihombing, D., & Wirapraja, A. (2018). *Tren Penerapan Artificial Intelligence pada Bidang Akuntansi, Energi Terbarukan, dan Proses Industri Manufaktur* (Studi Literatur) (Vol. 15, Issue 2).
- Khasanah, N., & Rahmawati, D. (2019). *Technology Readiness of Accounting Teachers and Students: Kesiapan Teknologi Guru dan Siswa Jurusan Akuntansi*.
- KlikPajak, M. (2024). *Pajak Kripto (Cryptocurrency) Indonesia: Tarif, Contoh Hitung*. <https://klikpajak.id/blog/pajak-cryptocurrency/>
- Kolisnyk, O., Hurina, N., Druzhynska, N., Holovchak, H., & Fomina, T. (2023). Innovative Technologies in Accounting and Auditing: The Use of Blockchain Technology. *Financial and Credit Activity: Problems of Theory and Practice*, 3(50), 24–41. <https://doi.org/10.55643/fcaptop.3.50.2023.4082>
- Kwarteng, J. T., & Mensah, E. K. (2022). Employability of accounting graduates: analysis of skills sets. *Heliyon*, 8(7). <https://doi.org/10.1016/j.heliyon.2022.e09937>
- Lehner, O. M., Ittonen, K., Silvola, H., Ström, E., & Wührleitner, A. (2022). Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking. *Accounting, Auditing and Accountability Journal*, 35(9), 109–135. <https://doi.org/10.1108/AAAJ-09-2020-4934>
- Leitner-Hanetseder, S., Lehner, O. M., Eisl, C., & Forstenlechner, C. (2021). A profession in transition: actors, tasks and roles in AI-based accounting. *Journal of Applied Accounting Research*, 22(3), 539–556. <https://doi.org/10.1108/JAAR-10-2020-0201>
- Mahambo, C. (2020). Accounting Curriculum in the Digital Era: Suggestions for Preparing Botswana's Tertiary Accounting Graduates. *Research Journal of Finance and Accounting*. <https://doi.org/10.7176/rjfa/11-16-02>

- Matskiv, H., Smirnova, I., Malikova, A., Puhachenko, O., & Dubinina, M. (2023). The Application of Blockchain Technology in Accounting and Auditing: Experience of Ukraine and Kazakhstan. *Financial and Credit Activity: Problems of Theory and Practice*, 1(48), 180–192. <https://doi.org/10.55643/fcaptop.1.48.2023.3955>
- Milner, A. E., Thomas, M., Kobbe, E., Fowler, B., Cardon, P., & Marshall, B. (2023). Fintech curricula: a survey of IS, accounting, and finance department chairs. *Issues in Information Systems*, 24(2), 220–231. [https://doi.org/10.48009/2\\_iis\\_2023\\_119](https://doi.org/10.48009/2_iis_2023_119)
- Mohammad, S. J., Hamad, A. K., Borgi, H., Thu, P. A., Sial, M. S., & Alhadidi, A. A. (2020). How artificial intelligence changes the future of accounting industry. *International Journal of Economics and Business Administration*, 8(3), 478–488. <https://doi.org/10.35808/ijeba/538>
- Nakamoto, S. (2008). *Bitcoin: A Peer-to-Peer Electronic Cash System*. <https://bitcoin.org/bitcoin.pdf>
- Nasdaq. (2018). *7 Major Companies That Accept Cryptocurrency*. <https://www.nasdaq.com/articles/7-major-companies-that-accept-cryptocurrency-2018-01-31>
- Naufal Hasani, M. (2022). Jurnal Ilmiah Ekonomi Bisnis Analisis Cryptocurrency Sebagai Alat Alternatif dalam Berinvestasi di Indonesia pada Mata Uang Digital Bitcoin. <http://ejournal.stiepancasetia.ac.id/index.php/jiebJilid>
- Navadkar, V. H., Nighot, A., & Wantmure, R. (2018). Overview of Blockchain Technology in Government/Public Sectors. *International Research Journal of Engineering and Technology*. <https://discuss.tp4.ir/uploads/default/original/2X/8/8ce59f1d585f7e20fe7f5bf79c4ce2d0e79e6f22.pdf>
- Nurdiansyah, L., Alfian Maulana, M., Fauzan, S., & Malang, U. N. (2022). *Hubungan Kebijakan Perubahan Kurikulum Merdeka Terhadap Pemahaman Mahasiswa Akuntansi Dalam Mata Kuliah Komputer Akuntansi*.
- Paul, W. (2022). Pengembangan Uang Rupiah Digital Melalui Teknologi Blockchain. In *Jurnal Al-Amar (JAA)* (Vol. 3, Issue 1).
- Pratiwi, L. L. (2022). Implementasi Blockchain pada Akuntansi dan Audit di Indonesia. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(6). <https://journal.ikopin.ac.id/index.php/fairvalue/article/view/873/1072>

- Pugna, I. B., & Duțescu, A. (2020). Blockchain – the accounting perspective. *Proceedings of the International Conference on Business Excellence*, 14(1), 214–224. <https://doi.org/10.2478/picbe-2020-0020>
- Pusparini, H., Nurabiah, N., & Mariadi, Y. (2022). Analisis Content Iklan Bidang Akuntansi dengan Persyaratan Keterampilan Akuntan. *Jurnal Aplikasi Akuntansi*, 7(1), 81–94. <https://doi.org/10.29303/jaa.v7i1.163>
- PwC. (2017). *Harnessing the power of AI to transform the detection of fraud and error*. <https://www.pwc.com/gx/en/about/stories-from-across-the-world/harnessing-the-power-of-ai-to-transform-the-detection-of-fraud-and-error.html>
- Qasim, A., & Kharbat, F. F. (2020). Blockchain technology, business data analytics, and artificial intelligence: Use in the accounting profession and ideas for inclusion into the accounting curriculum. *Journal of Emerging Technologies in Accounting*, 17(1), 107–117. <https://doi.org/10.2308/jeta-52649>
- Quinto II, E. J. (2022). How Technology Has Changed the Field of Accounting. In *Emmanuel J.* [https://vc.bridgew.edu/honors\\_proj/558](https://vc.bridgew.edu/honors_proj/558)
- Ratily Pakpahan, S., & Nikmah. (2024). Kesiapan Kerja Mahasiswa Akuntansi di Era Disrupsi Teknologi Digital: Peran Keahlian Akuntansi, Literasi Digital, Literasi Manusia, dan Adaptabilitas Karir. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(4), 4797–4812. <https://doi.org/10.47467/alkharaj.v6i4.1037>
- Roro, R., & Soeprajitno, W. N. (2019). Potensi Artificial Intelligence (AI) dalam Menerbitkan Opini Auditor? In *Jurnal Riset Akuntansi dan Bisnis Airlangga* (Vol. 4, Issue 1). Online. [www.jraba.org](http://www.jraba.org)
- Sedana, I. G. N., & Wijaya, St. W. (2019). Penerapan Model UTAUT untuk Memahami Penerimaan dan Penggunaan Learning Management System: Studi Kasus: Experiential E-Learning di Sanata Dharma University. <https://doi.org/10.21609/jsi.v5i2.271>
- Shapovalova, A., Kuzmenko, O., Polishchuk, O., Larikova, T., & Myronchuk, Z. (2023). Modernization of the National Accounting and Auditing System Using Digital Transformation Tools. *Financial and Credit Activity: Problems of Theory and Practice*, 4(51), 33–52. <https://doi.org/10.55643/fcaptop.4.51.2023.4102>
- Sharma, A., Bhanawat, S. S., & Sharma, R. B. (2022). Adoption of Blockchain Technology Based Accounting Platform. *Academic Journal of Interdisciplinary Studies*, 11(2), 155–162. <https://doi.org/10.36941/ajis-2022-0042>

- Shchyrb, I., Savitskaya, M., Fursa, T., Yeremian, O., & Ostropolska, Y. (2024). Management Accounting: The Latest Technologies, ChatGPT Capabilities. *Financial and Credit Activity: Problems of Theory and Practice*, 1(54), 160–172. <https://doi.org/10.55643/fcaptop.1.54.2024.4307>
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Surianti, M. (2020). Development of Accounting Curriculum Model Based on Industrial Revolution Approach. *Research Journal of Finance and Accounting*. <https://doi.org/10.7176/rjfa/11-2-12>
- Taib, A., Awang, Y., Shuhidan, S. M., Rashid, N., & Hasan, M. S. (2022). Digitalization in Accounting: Technology Knowledge and Readiness of Future Accountants. *Universal Journal of Accounting and Finance*, 10(1), 348–357. <https://doi.org/10.13189/ujaf.2022.100135>
- Theuri, P., Campbell, R., & Owens-Jackson, L. (2024). A Literature Review of Technology-Related Research in Accounting Education: 2010–2020\*. *Accounting Perspectives*, 23(1), 79–114. <https://doi.org/10.1111/1911-3838.12352>
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly: Management Information Systems*, 27(3), 425–478. <https://doi.org/10.2307/30036540>
- Wang, T. (2022). The impact of emerging technologies on accounting curriculum and the accounting profession. *Pacific Accounting Review*, 34(4), 526–535. <https://doi.org/10.1108/PAR-05-2021-0074>
- Waruwu, M. (2023). *Pendekatan Penelitian Pendidikan: Metode Penelitian Kualitatif, Metode Penelitian Kuantitatif dan Metode Penelitian Kombinasi (Mixed Method)*. <https://jptam.org/index.php/jptam/article/view/6187/5167>
- Wyborn, C., Louder, E., Harrison, J., Montambault, J., Montana, J., Ryan, M., Bednarek, A., Nesshöver, C., Pullin, A., Reed, M., Dellecker, E., Kramer, J., Boyd, J., Dellecker, A., & Hutton, J. (2018). Understanding the Impacts of Research Synthesis. *Environmental Science and Policy*, 86, 72–84. <https://doi.org/10.1016/j.envsci.2018.04.013>

- Xiao, Y., & Watson, M. (2019). Guidance on Conducting a Systematic Literature Review. In *Journal of Planning Education and Research* (Vol. 39, Issue 1, pp. 93–112). SAGE Publications Inc. <https://doi.org/10.1177/0739456X17723971>
- Yulianti, M., Asniati, A., & Juita, V. (2021). Pengaruh Keahlian Akuntansi, Literasi Digital dan Literasi Manusia Terhadap Kesiapan Kerja Calon Akuntan di Era Disrupsi Teknologi Digital. *Ekonomis: Journal of Economics and Business*, 5(2), 449. <https://doi.org/10.33087/ekonomis.v5i2.389>
- Zayed, L. M. M., & Othman, O. H. (2023). Effect of blockchain technology in innovating accountants' skills: a multimethodology study in the industrial companies listed on the Amman Stock Exchange. *Journal of Innovation and Entrepreneurship*, 12(1). <https://doi.org/10.1186/s13731-023-00312-0>