

## **Empirical Testing of The Effects of Information Technology Literacy, Motivation, and Professional Ethics on Auditing Learning Among Accounting Students in Pontianak**

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### **Keywords:**

Information Technology;  
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### **Abstract**

Information technology is developing at a rapid pace, affecting the practice of accounting and, by extension, auditing. This study aims to measure the correlation and implications of information technology mastery in the learning process of auditing financial statements. Data collection employs both primary and secondary data. Primary data were gathered through questionnaires, while secondary data were derived from academic records. Data processing was carried out using regression analysis with the aid of SPSS software. The quantitative findings indicate that, when examined simultaneously, information technology mastery, learning motivation, and perception of professional ethics do not all significantly influence auditing learning among accounting students. Specifically, information technology mastery does not have a significant effect on auditing learning, learning motivation similarly does not have a significant effect, while professional ethics has a positive and significant effect on auditing learning. The qualitative findings further reveal that auditing learning practices have not been widely integrated with information technology, as auditing courses tend to emphasize manual conceptual understanding, standards-based audit procedures, and case study reports. Combining the quantitative and qualitative findings, it can be concluded that the success of auditing learning is not solely determined by motivation or technology mastery but is more fundamentally shaped by the internalization of professional ethical values.

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## **INTRODUCTION**

The rapid development of information technology in the current digital era has brought significant changes in various fields, including the fields of accounting and auditing (Artene & Domil, 2024; Herdiana & Nugrahanti, 2025; Matchuk et al., 2024; Rabbani, 2024; Vitali & Giuliani, 2024). The auditing learning process no longer only focuses on theory and manual practice, but also demands adequate mastery of information technology. Accounting students are required to integrate their technological skills with an understanding of auditing concepts in order to adapt to the needs of the increasingly digital world of work (Carvalho & Almeida, 2022; Rawashdeh & Idris, 2025; Suarta et al., 2024; Tiron-Tudor et al., 2025).

In addition to mastery of technology, motivational factors also play an important role in the success of the auditing learning process (Almgrashi et al., 2023; Feliciano & Quick, 2022; Mansour et al., 2025). Students with high learning motivation tend to have a greater willingness to learn and master the material, both in theory and practice. Strong motivation can encourage students to adapt to the complex and dynamic challenges of auditing learning.

No less important, professional ethics are a crucial aspect in accounting and auditing education (Al Natour et al., 2025; F. I. Babalola et al., 2023; M. T. Babalola et al., 2022; Cunha et al., 2022; Lorentzon et al., 2024). The auditing profession demands integrity, objectivity, and high moral responsibility. Therefore, the cultivation of professional ethics during the lecture period is very necessary so that students are not only technically skilled, but also have strong morality in carrying out their profession in the future.

The urgency of this research lies in the rapid transformation of the accounting profession due to digitalisation and the Industrial Revolution 5.0, where artificial intelligence and automation are changing audit practices. Without empirical evidence on which factors truly affect auditing learning, curriculum development may misallocate resources. Understanding that professional ethics perception may be more dominant than technology mastery has profound implications for educational priorities.

The novelty of this research consists of several aspects. First, the research location in Pontianak, West Kalimantan, represents an underrepresented region in Indonesian accounting education research. Second, the study employs a mixed-method approach — quantitative with regression analysis and qualitative with interviews — to explain statistical findings. Third, the research focuses on students who have specifically utilised accounting and auditing software as a sampling criterion. Fourth, the study identifies that professional ethics perception, not technology mastery or motivation, dominantly affects auditing learning partially — a finding that challenges conventional assumptions.

Based on this, this study aims to empirically examine the influence of information technology mastery, motivation, and professional ethics on auditing learning in accounting students. The results of the research are expected to contribute to the development of learning strategies that are more effective and relevant to the demands of the modern accounting profession.

Based on data from the Central Statistics Agency on the level of information and communication technology knowledge in Indonesia, Badan Pusat Statistik (BPS) noted that the Indonesian population who had mastered information technology in 2021 was recorded at 70.71%. In detail, only 56.98% of the population in rural areas had mastered ICT, while residents in urban areas recorded a higher percentage of 79.78%. However, the proportion of the population who mastered ICT in both regions increased compared to 2020, when 75.17% of the urban population had mastered ICT, while the rural population stood at only 49.77% (Central Statistics Agency, 2022).

Auditing is a systematic process to obtain and evaluate evidence objectively regarding assertions about economic activities, with the aim of determining the level of conformity between these assertions and established criteria, and to convey the results to interested parties (Arens, Elder, & Beasley, 2017).

According to Mulyadi (2016), an audit is the process of collecting and evaluating evidence about measurable information on economic entities, carried out by competent and independent parties to determine and report the level of conformity of the information with the criteria that have been set.

The principle of auditing is based on the professional standards of auditors, such as the Standar Profesional Akuntan Publik (SPAP) in Indonesia, which regulates auditor responsibilities, audit implementation, and the preparation of audit reports. The main principles

that must be maintained are independence, objectivity, integrity, professional competence, and confidentiality (IAI, 2021).

According to Walgito (2010), perception is influenced by internal factors — such as motivation, experience, and personality — and external factors, including stimulus intensity, environment, and social relationships. Therefore, auditors' perceptions of the same audit conditions can differ from one auditor to another.

In the audit process, accurate perception is very important because it affects the auditor's professional judgement in identifying the risk of material misstatement and in making decisions regarding audit evidence (Messier, Glover, & Prawitt, 2017).

The main function of accounting information technology is to process financial data and financial transactions into accurate and efficient financial report outputs. The systems used in accounting information technology include MYOB, Zahir, ACL, IDEA, SAS, SESAM, Arbutus, Ms. Excel, Lotus-123, Quattro Pro, Open Office, Ms. Query, Crystal Report, Accurate, DEA, Ms. Access, Visual FoxPro, Lotus Approach, SQL, and Oracle. It is noted that MYOB has become a teaching material for several educational institutions in Pontianak (Hartanti & Lubis, 2021).

Professional ethics is a set of moral principles and standards of behaviour that auditors must adhere to in carrying out their duties. This ethics aims to maintain public trust in the public accounting profession and to ensure the independence and objectivity of auditors (IAI, 2021).

Based on the Kode Etik Akuntan Profesional (IAI, 2021), there are five basic principles of auditor ethics: 1) Integrity — being honest and forthright in all professional relationships; 2) Objectivity — not allowing bias, conflicts of interest, or undue pressure from others to affect professional judgement; 3) Professional competence and due care — maintaining knowledge and skills in line with professional development; 4) Confidentiality — not disclosing client information without legitimate authorisation; and 5) Professional behaviour — complying with applicable laws and regulations and avoiding actions that could discredit the profession.

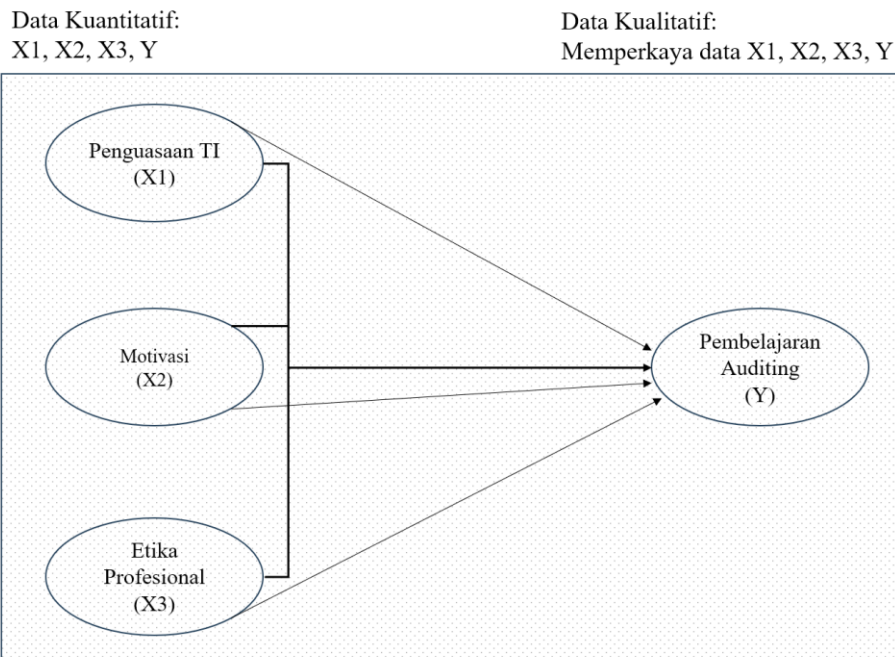
In addition, perceptions of managerial pressure, conflicts of interest, and economic incentives can also test an auditor's commitment to professional ethics. Therefore, ethics education and training are essential in raising auditors' awareness and reinforcing a positive perception of their professional responsibilities (Ponemon, 1992).

An auditor's perception of professional ethics will affect how the auditor behaves in situations involving ethical dilemmas. Auditors with a high ethical perception tend to make decisions that are more consistent with the principles of professionalism (Jones, 1991).

## **METHOD**

This study employed a mixed-method research design, combining quantitative and qualitative approaches. The quantitative component used an explanatory causal design with a cross-sectional time horizon, while the qualitative component used semi-structured interviews to explain and complement quantitative findings. The population consisted of 4th-semester and above accounting students at universities in Pontianak who had completed Intermediate Financial Accounting, Advanced Financial Accounting, Accounting Information Systems, Professional Ethics, Computer Accounting Practicum, and Auditing courses. The sample was selected using a purposive sampling technique with the specific criterion: students who had utilized accounting and auditing software (such as MYOB, Zahir, Accurate, or ACL) during

their studies. This criterion ensured that respondents had adequate exposure to technology in their learning context. The final sample size was 55 students.



**Figure 1. Conceptual Model of the Influence of Information Technology Mastery, Motivation, and Professional Ethics on Audit Learning**

The population in this study is students of the Accounting Study Program in the 4th semester and beyond who have taken courses in Intermediate and Advanced Financial Accounting, Accounting Information Systems, Professional Ethics, Computer Practicum Accounting and Auditing. Sampling in this study uses *purposive sampling techniques* with the criteria of students who have utilized accounting and auditing software

## RESULTS AND DISCUSSION

### a) Validity Test

**Table 1. Validity Test Results**

Variable	Indicator	r Count	r Table	Significance	$\alpha$	Description
Information Technology Mastery (X1)	X1.1	0,899	0,2656	0,001	0,05	Valid
	X1.2	0,571	0,2656	0,001	0,05	Valid
	X1.3	0,889	0,2656	0,001	0,05	Valid
Learning Motivation (X2)	X2.1	0,803	0,2656	0,001	0,05	Valid
	X2.2	0,816	0,2656	0,001	0,05	Valid
	X2.3	0,592	0,2656	0,001	0,05	Valid
Perception of Professional Ethics (X3)	X3.1	0,677	0,2656	0,001	0,05	Valid
	X3.2	0,781	0,2656	0,001	0,05	Valid
	X3.3	0,629	0,2656	0,001	0,05	Valid
Auditing Learning (Y)	Y1	0,646	0,2656	0,001	0,05	Valid
	Y2	0,643	0,2656	0,001	0,05	Valid
	Y3	0,624	0,2656	0,001	0,05	Valid

Source: Data processed, 2025

The results of the validity test show that all statement items have a value of  $r$  calculated  $> r$  of the table or  $\text{sig} < 0.05$ , so it can be concluded that all statement items are valid.

## b) Reliability Test

**Table 2. Reliability Test Results**

Variable	Cronbach's alpha	Standard	Description
Information Technology Mastery (X1)	0,651	0,60	Reliable
Learning Motivation (X2)	0,718	0,60	Reliable
Perception of Professional Ethics (X3)	0,833	0,60	Reliable
Auditing Learning (Y)	0,821	0,60	Reliable

Source: Data processed, 2025

The results of the reliability test showed that all variables had a Cronbach's alpha value  $> 0.60$ , so it can be concluded that all variables are reliable.

## 2 Classic Assumption Test

### a) Normality Test

**Table 3. Normality Test Results**

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized d Residual
N	Red	55
Normal Parameters, b	Std. Deviation	0.0000000
	Absolute	1.01561941
Most Extreme Differences	Positive	0.078
	Negative	0.078
Test Statistic		-0.072
Asymp. Sig. (2-tailed) <sup>c</sup>		0.078
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	0.200d
	99% Confidence Interval	0.543
	Lower Bound	0.530
	Upper Bound	0.555

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

The results of the Kolmogorov-Smirnov normality test showed that the significant value was  $0.200 > 0.05$ , so it was distributed normally.

**b) Multicollinearity Test**

**Table 4. Multicollinearity Test Results**

**Coefficient**

Models	Collinearity Statistics	
	Tolerance	VIVID
1	X1	0.847
	X2	0.877
	X3	0.906

a. Dependent Variable: Y

The results of the multicollinearity test showed that all variables had a tolerance value of > 0.10 or a VIF value of < 10, so it can be concluded that there were no symptoms of multicollinearity or passed the multicollinearity test.

**c) Heteroscedasticity Test**

**Table 5. Heteroscedasticity Test Results**

Models	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1.160	1.052	0.275	0.847	
	X1	0.059	0.041	-0.212	0.877	
	X2	0.012	0.040	-0.045	0.755	0.905
	X3	0.034	0.061	0.080	0.679	0.764

a. Dependent Variable: ABS\_RES

The results of the heteroscedasticity test showed that all variables had a sig value of > 0.05, so it can be concluded that there were no symptoms of heteroscedasticity or passed the heteroscedasticity test.

Test results

The results of multiple regression analysis were used to determine how much influence independent variables, namely Information Technology Mastery (X1), Learning Motivation (X2), and Professional Ethics Perception (X3) on the dependent variables of Auditing Learning (Y).

**Table 6. Multiple Regression Test Results**

Models	Unstandardized Coefficients	
		B
1	(Constant)	2.197
	X1	0.001
	X2	-0.060
	X3	0.769

Source: Data processed, 2025

Based on the results of the regression test, the multiple linear regression equation is obtained as follows:

$$Y=2.197+0.001X1-0.060X2+0.769X3$$

- a. The value of the constant coefficient is 2.197 with a positive value. This can be interpreted that without the influence of the variables  $X_1$ ,  $X_2$ , and  $X_3$  (when all are equal to zero), then the dependent variable Y (Auditing Learning) is predicted to be 2.197 units. This means that the basic level of Y (Learning Auditing) starts at 2.197 before considering the influence of independent variables.
- b. The beta coefficient value of the Information Technology Mastery variable ( $X_1$ ) is 0.001, which means that if the value of the other variables (Learning Motivation and Professional Ethical Perception) is considered fixed and Information Technology Mastery has increased by 1 unit, then the dependent variable Y (Learning Auditing) will increase by 0.1% (or 0.001 units). On the other hand, if the Information Technology Mastery decreases by 1 unit, with other variables constant, then Y (Auditing Learning) will decrease by 0.1%.
- c. The beta coefficient value of the Learning Motivation variable ( $X_2$ ) is 0.060, which means that if the value of other variables (Mastery of Information Technology and Perception of Professional Ethics) remains the same and Learning Motivation increases by 1 unit, then the dependent variable Y (Learning Auditing) will increase by 6.0% (or 0.060 units). On the other hand, if Learning Motivation decreases by 1 unit, with other variables constant, then Y (Auditing Learning) will decrease by 6.0%.
- d. The beta coefficient value of the Professional Ethics Perception variable ( $X_3$ ) is 0.769, which means that if the value of other variables (Information Technology Mastery and Learning Motivation) remains the same and the Professional Ethics Perception increases by 1 unit, then the dependent variable Y (Auditing Learning) will increase by 76.9% (or 0.769 units). On the other hand, if the Perception of Professional Ethics decreases by 1 unit, with other variables constant, then Y (Auditing Learning) will decrease by 76.9%.

**a) Determination Coefficient ( $R^2$ ) Test Results**

**Table 7. Determination Coefficient ( $R^2$ ) Test Results**

**Model Summary**

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.730a	0.532	0.505	1.027

a. Predictors: (Constant),  $X_3$ ,  $X_1$ ,  $X_2$

The Coefficient of Determination ( $R^2$ ) is 0.532, which means that 53.2% of the variance of the dependent variable Y (Learning Auditing) can be explained by independent variables (Mastery of Information Technology, Learning Motivation, and Perception of Professional Ethics). The remaining 46.8% of the variance was explained by factors other than the model or by random error.

**b) T test**

**Table 8. Test Results t**

**Coefficient**

Models	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	2.197	1.880		1.169	0.248
1	X1	0.001	0.074	0.001	0.013	0.990
	X2	-0.060	0.071	0.087	0.846	0.401
	X3	0.769	0.109	0.713	7.088	<0.001

a. Dependent Variable: Y

The partial influence of independent variables on dependent variables is as follows:

- a. The t-value of the variable of Information Technology Mastery ( $X_1$ ) is 0.013 < the t-value of the table is 2.008, and the significance value is 0.990 > 0.05. Therefore, the null hypothesis ( $H_0$ ) cannot be rejected and the alternative hypothesis ( $H_a$ ) is rejected which means that the variable of Information Technology Mastery does not have a significant influence on the dependent variable.
- b. The t-value of the Learning Motivation variable ( $X_2$ ) was 0.846 < the t-value of the table was 2.008, and the significance value was 0.401 > 0.05. Thus, the null hypothesis ( $H_0$ ) cannot be rejected and the alternative hypothesis ( $H_a$ ) is rejected which suggests that the Learning Motivation variable has no significant effect on the dependent variable.
- c. The t-value of the variable of Professional Ethical Perception ( $X_3$ ) was 7.088 > the t-value of the table was 2.008, and the significance value of < 0.001 < 0.05. Therefore, the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_0$ ) is rejected, meaning that the Professional Ethics Perception variable has a significant positive effect on the dependent variable.

**c) F Test**

**Table 9. F Test Results**

**NEW ERA**

Models	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	61.224	3	20.408	19.361	<0.001b
	Residual	53.758	51	1.054		
	Total	114.982	54			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

The results of the ANOVA test showed that the calculated F value of 19.361 was greater than the table F value of 2.770 at a significance level of 0.05 (df1=3; df2=51). In addition, the significance value is smaller than 0.001, i.e. below the threshold of 0.05. Therefore, the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. This means that the

independent variables of Information Technology Mastery, Learning Motivation, and Professional Ethical Perception simultaneously have a statistically significant effect on the dependent variables in the regression model.

### **Discussion of Research Results: Simultaneous Test (F Test)**

Based on the results of simultaneous hypothesis testing (F Test), it was found that independent variables consisting of **Information Technology Mastery, Learning Motivation, and Professional Ethical Perception (independent variables) simultaneously had a statistically significant effect on audit learning variables (dependent).**

These results indicate that when a student (interested in becoming a practitioner) will have a mastery of technology and, driven by his high motivation to learn, and equipped with a strong perception of professional ethics together, it will have a positive impact on the improvement of learning variables

#### **1. Synergy Between Variables in Regression Models**

Theoretically, these three independent variables are inseparable in the face of the challenges of the modern world of work.

- **Mastery of Information Technology** acts as a *hard skill* or the main tool that must be mastered.
- **Learning Motivation** is an internal *driving force* so that individuals continue to update their knowledge over the changing times.
- **The perception of Professional Ethics** serves as a moral compass and a moral fortress so that the technological expertise and knowledge possessed are applied responsibly.

When these three variables, (IT mastery, motivation and perception of professional ethics) are tested simultaneously, the results have a significant effect on the audit study. High mastery of technology (hard skills) will not be optimal without motivation to continue learning, and conversely, mastery of accounting knowledge without good ethics can actually trigger professional violations. Therefore, the joint contribution of these three variables has been proven to be able to explain changes in the dependent variables (audit learning) significantly. The results of interviews with respondents also show that these variables need to be supported by a Learning Plan that contains learning methods that are in accordance with the nature of the course. Likewise, for example, the Technology Mastery course is greatly influenced by RPS which accommodates methods to encourage learning motivation and adaptive nature.

#### **Past Research Support (References)**

The results of this study are in line with and support several findings from previous researchers who tested similar variables:

- **Technology Synergy and Motivation:** Research by **Pratama & Saputra (2021)** states that in the digital era, the combination of information technology skills and high learning motivation is simultaneously the main predictor in improving individual work readiness and adaptive performance.
- **The Importance of Ethics in Competence:** **Wulandari et al. (2023)** in their research found that technical competence (including technology) accompanied by a good understanding of professional ethics together has a significant influence on professionalism and the quality of work output. Without ethics, mastery of technology does not have a sustainable positive impact.

- **Simultaneous Influence of Three Factors:** In line with the results above, **Hidayat & Rahmawati (2022)** in a study on the readiness of accounting/management students, concluded that IT mastery, intrinsic motivation, and ethical perception simultaneously have a significant effect on the capabilities of graduates in entering the industrial world.

## CONCLUSION

The correlation of information technology mastery in the financial report audit learning process is very necessary, but based on partial testing of motivation variables, ethical perception, and information technology mastery, there is no significant effect on audit learning. Simultaneous testing showed that these three variables had a significant effect, thus the learning process of student performance auditing could be influenced by the student's motivation, ethical perception and mastery of information technology. The impact of these three variables is logically expected to be able to shape students' knowledge of their success in the audit course. The next stage is expected when students are prepared to become practitioners, indirectly accounting practitioners are required to have abilities in the field of information technology. Accounting learning, especially auditing, needs to be designed with an adaptive Learning Plan (RPS) so that it can directly also become a learning subecosystem that meets the demands of the accounting services industry, especially auditing.

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