



MAÜ  
PRESS

Artuklu Kaime

## ANALYSIS OF THE EFFECTS OF DIGITALIZATION ON THE MEMBERS OF THE ACCOUNTING PROFESSION: EXAMINING THE ACADEMIC STUDIES CONDUCTED BETWEEN 2020-2024

Erkan Uzun | [0000-0002-9476-8592](mailto:0000-0002-9476-8592) | [erkanuzun01@gmail.com](mailto:erkanuzun01@gmail.com)

Tarsus Üniversitesi, Meslek Yüksekokulu, Mersin, Türkiye

ROR ID: <https://ror.org/0397szj42>

Geliş Tarihi 23.08.2024  
Kabul Tarihi 14.12.2024  
Yayın Tarihi 30.12.2024

### Atıf Bilgisi

Uzun, E. (2024). "Analysis of the Effects of Digitalization on the Members of the Accounting Profession: Examining the Academic Studies Conducted Between 2020-2024". Artuklu Kaime 7/2, 137-155.  
<https://doi.org/>

### Abstract

Members of the accounting profession play an important role for both the state and the taxpayer. The government defines the accounting profession as an intermediary for the correct accrual and collection of tax, and the taxpayer as an intermediary for paying less tax. The realization of the accounting process through technological applications by moving away from the traditional understanding creates many advantages and disadvantages for the state, members of the accounting profession and taxpayers. This change is defined as digitalization. Digitalization creates significant transformations in the accounting profession. While the integration of technology enables accounting transactions to be performed more efficiently and accurately, it also brings some challenges. Adapting to technological developments and constantly updating oneself is critical for members of the accounting profession to maintain their professional success. The digitalization of the accounting profession brings many positive aspects such as efficiency, data analysis, time saving, accuracy and accessibility, as well as some negative aspects such as security, cost, systemic errors and human resource requirements. In order for digital transformation to be successful, it is important for members of the accounting profession to cope with these challenges and use technology effectively. The aim of this study is to reveal the effects of digitalization on accounting professionals and the change in accounting practices. In particular, the study reveals the importance of accounting professionals for both the government and the taxpayer. In order to achieve this goal, academic studies, reports of institutions and organizations in this field between 2020 and 2024 were examined in the literature and their possible impacts were identified. Studies reveal significant improvements in productivity, job quality, satisfaction and motivation with the implementation of digitalization in accounting. In particular, it is emphasized that it is necessary for accounting professionals to adapt to technology, otherwise they will lose their

profession.

As a result of the examinations, it is revealed that it is mandatory for accounting professionals to adapt to technological innovations. It has been revealed in the studies that those who cannot adapt may be unemployed or earn less than other professionals and that the accounting profession will turn into a structure that provides consultancy services over time.

**Keywords:** Accounting, Digitalization, Digital Transformation, Members of the Accounting Profession, Impact.

# DİJİTALLEŞMENİN MUHASEBE MESLEK MENSUPLARI ÜZERİNE ETKİLERİNİN ANALİZİ: 2020-2024 YILLARI ARASINDA YAPILAN AKADEMİK ÇALIŞMALARIN İNCELENMESİ

Erkan Uzun | [0000-0002-9476-8592](https://orcid.org/0000-0002-9476-8592) | [erkanuzun01@gmail.com](mailto:erkanuzun01@gmail.com)

Tarsus University, Vocational school, Mersin, Türkiye

ROR ID: <https://ror.org/0397szj42>

Submission 23.09.2024  
Acceptance 14.12.2024  
Publication 30.12.2024

## Öz

Muhasebe meslek mensupları, hem devlet hem de mükellef açısından önemli bir rol üstlenmektedir. Devlet, muhasebe meslek mensubunu, verginin doğru tahakkuku ve tahsilatı konusunda, mükellef ise daha az vergi ödeyebilmenin bir aracı olarak tanımlamaktadır. Muhasebe sürecinin geleneksel anlayıştan uzaklaşarak teknolojik uygulamalar üzerinden gerçekleştirilmesi devlet, muhasebe meslek mensubu ve mükellef açısından birçok avantaj ve dezavantaj yaratmaktadır. Bu değişim dijitalleşme olarak tanımlanmaktadır. Dijitalleşme, muhasebe mesleğinde önemli dönüşümler yaratmaktadır. Teknolojinin entegrasyonu, muhasebe işlemlerinin daha verimli ve doğru bir şekilde yapılmasını sağlarken, bazı zorlukları da beraberinde getirmektedir. Teknolojik gelişmelere uyum sağlamak ve sürekli olarak kendini güncellemek, muhasebecilerin meslekî başarılarını sürdürebilmeleri için kritik öneme sahiptir. Muhasebe mesleğinin dijitalleşmesi, verimlilik, veri analizi, zaman tasarrufu, doğruluk ve erişilebilirlik gibi birçok olumlu yanın yanı sıra güvenlik, maliyet, sistemsel hatalar ve insan kaynağı gereksinimleri gibi bazı olumsuz yanları da beraberinde getirmektedir. Dijital dönüşümün başarılı olabilmesi için muhasebe meslek mensuplarının bu zorluklarla başa çıkabilmesi ve teknolojiyi etkin bir şekilde kullanabilmesi önemlidir. Bu çalışmanın amacı dijitalleşmenin muhasebe meslek mensuplarına etkilerini ve muhasebe uygulamalarındaki değişimi ortaya koymaktır. Özellikle çalışmada hem devlet açısından hem de mükellef açısından muhasebe meslek mensuplarının önemi ortaya konulmaktadır. Bu amaca ulaşmak için literatürde 2020-2024 yılları arasında bu alanda yapılmış akademik çalışmalar, kurum ve kuruluşların raporları incelenmiş ve muhtemel etkileri tanımlanmıştır. Çalışmalar, muhasebede dijitalleşmenin uygulanmasıyla verimlilik, iş kalitesi, memnuniyet ve motivasyonda önemli gelişmeler olduğunu ortaya koymaktadır. Özellikle muhasebe meslek mensuplarının teknolojiye uyum sağlamanın gerekli olduğu aksi durumda mesleğini kaybedeceği vurgulanmaktadır.

Yapılan incelemeler, muhasebe meslek mensuplarının teknolojik yeniliklere uyum sağlamanın zorunlu olduğunu ortaya koymaktadır. Uyum sağlayamayanların işsiz kalabileceği veya diğer meslek mensuplarına oranla daha az kazanacağı ve muhasebe mesleğinin zamanla danışmanlık hizmeti sunan bir yapı haline dönüşeceği çalışmalarda ortaya konmuştur.

**Anahtar Kelimeler:** Muhasebe, Dijitalleşme, Dijital Dönüşüm, Muhasebe Meslek Mensubu, Etki.

## Citation

Uzun, E. (2024). "Analysis of the Effects of Digitalization on the Members of the Accounting Profession: Examining the Academic Studies Conducted Between 2020-2024". *Artuklu Kaime* 7/2, 137-155.  
<https://doi.org/>

## Introduction

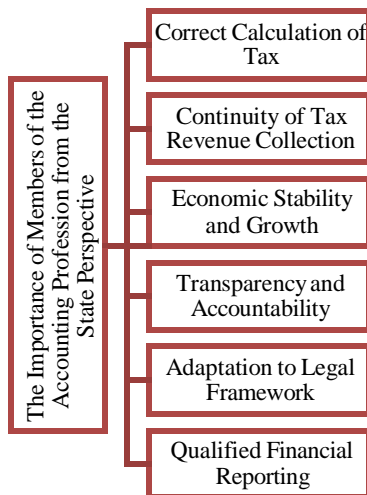
Digitalization has led to radical changes in many sectors today and the field of accounting has also taken its share from this transformation. Technological advances allow accounting transactions to be carried out faster, more efficiently and more reliably. However, there are factors that affect the effectiveness and efficiency of the process. One of these factors is the members of the accounting profession who follow and, record the accounting transactions and contribute to the collection of the tax that the state deserves.

Members of the accounting professions are the accounting authorities who record all financial transactions carried out by enterprises. In addition, it is the authority that calculates the tax amounts that the taxpayer must pay to the authorized institutions of the state for the period and at the end of the period. It acts as a bridge between the state and taxpayers. Accounting professionals are defined in the Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants. In this law, the definition, subject matter, requirements and responsibilities of the professional member are clearly stated.

The members of the accounting profession and accounting professionals are very important in terms of both the collection of the tax accrued by the state and the transparent continuation of the commercial life of the taxpayer. This study emphasizes this importance and necessity.

### 1. The Importance of Members of the Accounting Profession from the State Perspective

Members of the accounting profession, not only protect the financial health of businesses, but also one of the cornerstones of the economic structure of the state. The importance of members of the accounting profession for the state emerges in many critical areas such as accurate tax calculation, continuity of tax revenue collection, economic stability and growth, transparency and accountability, compliance with the legal framework and quality financial reporting. The state benefits greatly from the work of members of the accounting profession and provides the necessary infrastructure to achieve its economic and financial goals. Therefore, training of members of the accounting profession and maintaining high professional standards directly affect the general welfare and economic sustainability of the state. The importance of members of the accounting profession for the government is explained in Figure 1.



**Figure 1:** The Importance of Members of the Accounting Profession from the State Perspective

**Source:** The figure 1 was created by myself after reviewing the literature.

The headings related to Figure 1, which shows the Importance of Accounting Professionals for the Government, are explained respectively.

### **1.1. Correct Calculation of Tax**

What is the impact of members of the accounting profession on tax compliance of taxpayers? This question is very important in terms of both for the state and for the benefit of society (Tran-Nam et al., 2016: 461). Members of the accounting profession record and report all financial transactions of the taxpayer. As a result of this process, it calculates the tax that it is obliged to pay to the state at the end of the period. This situation plays an important role in the correct calculation of the tax.

### **1.2. Continuity of Tax Revenue Collection**

Governments are heavily dependent on tax revenues to finance public services. Members of the accounting profession ensure accurate and timely preparation of tax returns, prevent tax evasion and increase tax compliance. Accurate and transparent financial records help the government to collect tax revenues effectively (Revenue Administration, 2023: Erişim Tarihi: 21.07.2024). Approximately 88% of state budget revenues consist of tax revenues (Republic of Türkiye Ministry of Treasury and Finance, April Central Government Budget Realization Report, 2024: Erişim Tarihi: 21.07.2024). This situation makes it imperative that the collection of tax revenues is sustainable. At this point, members of the accounting profession should fulfill their duties in order to ensure both the interests of the taxpayer and the continuity of the tax collection of the state.

### **1.3. Economic Stability and Growth**

Members of the accounting profession contribute to the maintenance of economic stability by monitoring the financial position of enterprises. Clear, understandable, verifiable, comparable, relevant and fair financial reports and audit processes increase the financial reliability of enterprises and ensure investor confidence. This approach, promotes economic growth and helps the economic policies of the government to achieve success (International Accounting Standards Board, 2022: Erişim Tarihi: 21.07.2024).

### **1.4. Transparency and Accountability**

The state attaches great importance to the principles of transparency and accountability in order to ensure the effective and efficient use of public resources (Türkiye Court of Accounts, 2021: 41). Members of the accounting profession ensure the implementation of these principles by auditing and reporting the financial transactions of public institutions. This approach, contribute to increasing public trust and preventing corruption.

### **1.5. Adaptation to Legal Framework**

The conceptual framework expresses an approach that all members of the accounting professions should apply in accordance with the basic principles (TÜRMOB, Conceptual Framework). Members of the accounting profession ensure compliance with the legal regulations determined by the state and help the enterprises whose financial status is examined to operate within the legal framework. This adaptation, contributes to the protection of market order and the prevention of unfair competition.

In addition, it strengthens the country's economic integration in the global arena by complying with international financial reporting standards (Capital Markets Board, 2023:

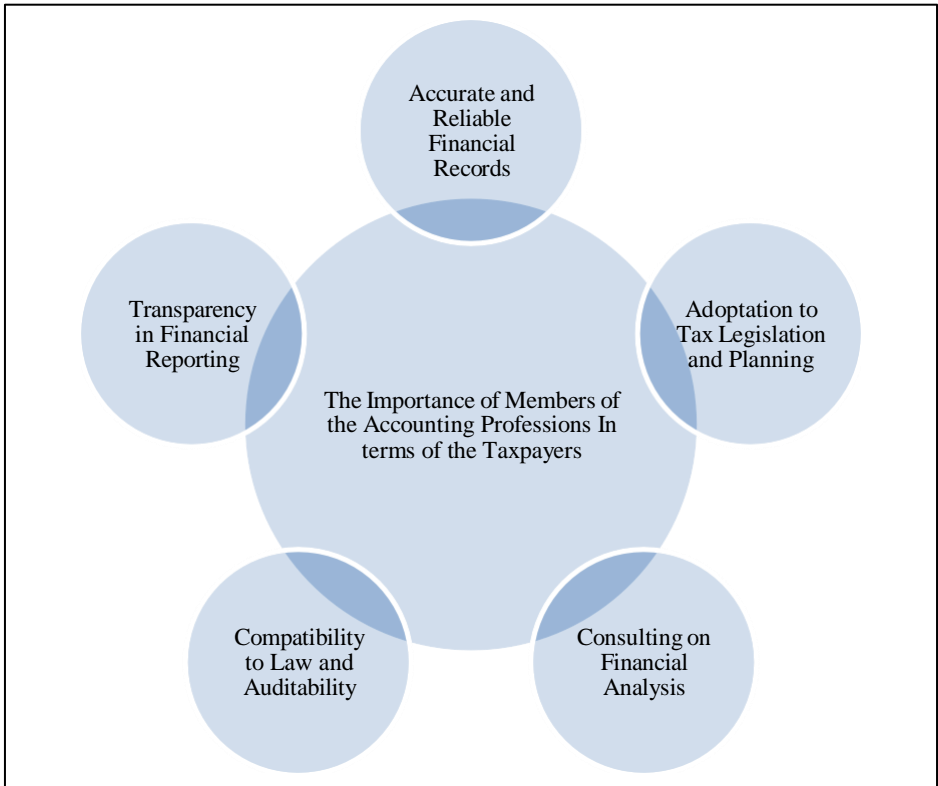
Erişim Tarihi: 21.07.2024).

### 1.6. Qualified Financial Reporting

Governments need reliable financial data when determining economic policies. By preparing high quality financial reports, members of the accounting professions help the government to make accurate and truthful economic decisions. This approach, increases the effectiveness of financial policies and contributes to the prevention of economic crises (Central Bank of the Republic of Türkiye, 2022: Access Date: July 21, 2024).

## 2. The Importance of Members of the Accounting Professions In terms of the Taxpayers

Members of the accounting professions, helps businesses and individuals to manage their financial affairs in an orderly, accurate and lawful manner. From the taxpayer's perspective, importance of members of the accounting professions can be assessed in a wide range of areas, from financial management to legal compliance, from tax planning to strategic decision-making. The Importance of Members of the Accounting Professions In terms of the Taxpayers is explained in Figure 2.



**Figure 2:** The Importance of Members of the Accounting Professions In terms of the Taxpayers

**Source:** The figure 2 was created by myself after reviewing the literature.

The headings related to Figure 2, which shows the Importance of Accounting Professionals for Taxpayers, are explained respectively.

## **2.1. Accurate and Reliable Financial Records**

Members of the accounting professions record the financial transactions of businesses and individuals accurately and reliably. This approach enables taxpayers to see their financial situation clearly and make financial decisions more accurately. Accurate financial records help enterprises monitor their performance and take necessary measures in a timely manner (Public Oversight, Accounting and Auditing Standards Authority (POA), 2022: Access Date: 25.07.2024).

## **2.2. Adoption to Tax Legislation and Planning**

Members of the accounting professions provide great support to taxpayers in planning and adoption of tax processes. Given the complexity of tax legislation, knowledge and experience of accountants enables taxpayers to benefit from tax advantages while fulfilling their legal obligations (Revenue Administration, 2023). This approach helps taxpayers avoid unnecessary tax payments and optimize their costs.

## **2.3. Consulting on Financial Analysis**

Members of the accounting profession, provide support taxpayers in making strategic decisions by providing financial analysis and consultancy services. Financial analysis and its commentary contributes to enterprises in many ways. These analysis help businesses identify their strengths and weaknesses, increase their profitability and develop sustainable growth strategies. Members of the accounting professions protect the financial health of the enterprise by optimizing the payment and collection processes of taxpayers (Central Bank of Türkiye, 2022: Erişim Tarihi: 26.07.2024). These advisory services contribute to taxpayers gaining competitive advantage (Chamber of Certified Public Accountants and Sworn-in Certified Public Accountants of Türkiye, 2021: Erişim Tarihi: 26.07.2024).

## **2.4. Compatibility to Law and Auditability**

Accounting professionals ensure that taxpayers comply with legal regulations and minimize the risks they may face in this process. Regular audits and reporting, helps enterprises operate within the legal framework and avoid potential criminal sanctions (Capital Markets Board, 2023: Erişim Tarihi: 27.07.2024). This situation, increases the reliability and sustainability of taxpayers' business processes.

## **2.5. Transparency in Financial Reporting**

Members of the accounting profession, ensure that taxpayers report their financial position and performance accurately and transparently. This attitude, helps stakeholders (investors, credit providers, customers, etc.) of enterprises to give confidence and strengthen their financial relationships. Transparent financial reporting, contributes to a stronger position in the market by enhancing the reputation of businesses (International Financial Reporting Standards Foundation, 2021: Erişim Tarihi: 27.07.2024)..

## **3. The Effects of Digitalization on The Members of The Accounting Profession**

Enterprises adopt objectives such as profit, service to society and ensuring the continuity of the enterprise. Enterprises that meet unlimited human needs by selling goods or providing services are affected by the political, legal, economic, demographic, socio-cultural, technological and global environment. Within the scope of this purpose and environmental impact, enterprises are defined as a unit that provides financial and non-financial information to interest groups such as consumers, buyers, potential investors, competitors, employees, partners, suppliers, trade unions, credit institutions and some organs of the state and



contributes economically by paying taxes to the state on the profit it makes as a result of each operating period (Uzun, 2019: 102). When considered from this perspective is obvious that members of the accounting profession play an important role in the correct realization of financial transactions.

There are developments in many sectors with the impact of digitalization. Accounting is one of these sectors. Digitalization, which contributes to increasing efficiency and reducing costs incurred by enterprises, It is also the beginning of an important change for the accounting profession. With digitalization, the old order accounting process has undergone a change. In the new order, financial transactions realized on paper have been replaced by digital financial transactions and time and space benefits have been provided for members of the accounting profession. The effects of digitalization on the members of the accounting profession is explained in Figure 3.



**Figure 3:** The Effects of Digitalization on The Members of The Accounting Profession

**Source:** The figure 3 was created by myself after reviewing the literature.

The headings related to Figure 3, which shows the effects of digitalization on members of the accounting profession, are explained respectively

### 3.1. Automation Based Process

The accounting profession and systems are changing with digitalization. When the history of the accounting profession is examined, it is stated that it started with clerkship. In particular, it is accepted that various applications such as electronic declaration system and new generation cash registers have entered human life and contributed to the digital development of the profession. With Industry 4.0, financial information users in the accounting profession have become easier to access this information with the reflection of

effective, simultaneous and reliable information in financial statements (Yürekli et al., 2016: 300). Digitalization minimizes manual processes by enabling automation in accounting processes. Software solutions automate routine accounting processes, saving time and reducing human errors. In particular, transactions such as invoice processing, payment tracking and financial reporting can be performed faster and error-free through automation. This allows members of the accounting professions to focus on more strategic and value-added tasks.

### **3.2. Cloud-Based Accounting Software**

There are some differences between cloud accounting and traditional accounting software. While the business has to have a license for traditional software, the relevant software is rented in cloud accounting software. Hardware, Server and other maintenance costs are covered by the purchasing company in traditional software, while the leasing company is covered in cloud accounting software. When the difference in terms of the number of users is examined, it is limited to the license purchased in traditional software, while there is no limit in cloud software (Aytekin et al. 2016: 55). In addition to these positive differences, cloud accounting ensures that the software required for cloud technology is regularly updated (Kelly et al., 2016: 294). Cloud-based accounting software has revolutionized accounting processes by offering data security and ease of access. Thanks to cloud technology, accountants and their clients can share accounting data from anywhere and on any device.

### **3.3. Data Analytics and Decision Support Systems**

Digital tools such as data analytics and artificial intelligence help companies analyze large amounts of data more quickly and effectively and make strategic decisions (Menteşe & Menteşe, 2023: 157). Digitalization makes it possible to integrate big data analytics and artificial intelligence applications into accounting processes. These technologies help enterprises make strategic decisions by analyzing financial data. The members of the accounting professions make predictions for the future by analyzing past financial data. With this analysis, it supports businesses in developing financial strategies. Data analytics helps enterprises optimize their financial performance and gain a competitive advantage.

### **3.4. Adaptation to Digital Transformation**

Digitalization makes business processes more flexible, making it possible to adapt to changing market conditions faster (Ağaç, 2020). With digitalization, cooperation and communication between businesses are developing. While the digital platforms used facilitate internal communication, they also improve communication with suppliers, business partners and customers (Borges, et al., 2021). Digitalization also helps members of the accounting professions manage their compliance processes more effectively. Digital solutions ensure that tax returns and other legal reporting are accurate and timely. In addition, digital archiving and document management systems play an important role in fulfilling legal requirements.

### **3.5. Vocational Qualification and Training**

Digital transformation has become a mandatory option rather than a choice for countries, especially with the pandemic. The amount of time people spend on the internet and social media is an indicator of the transformation in digitalization globally (Fidan & Cura Yeleğen, 2022: 153). This situation also increases the need for a workforce with digital competencies (Lase, 2019: 49). With the increase in the use of technology, all employment areas in the world need a higher rate of information technology literacy. For this reason, the traditional structure of vocational and technical education should change in a way to train personnel suitable for digitalizing market conditions. Accordingly, all teaching materials to be used in vocational and technical education should be accessible online from anywhere in the country (Gürbüz, 2024: 201). The innovations brought about by digitalization mean that members of

the accounting professions are constantly updating themselves.

### **3.6. Changing Workforce Dynamics**

With digitalization, most of the expenditures are recorded digitally and this data can be accessed at any time. Invoices can be issued and recognized automatically (Mert et al., 2022: 201). With this beneficial aspect of digitalization, the workforce dynamics of members of the accounting professions are also changing. With this beneficial aspect of digitalization, the workforce dynamics of members of the accounting professions are also changing. With the increase in automation, routine accounting jobs are decreasing and the importance of jobs that require more complex and analytical skills is increasing. This creates new opportunities and areas of specialization in the careers of members of the accounting professions. Moreover, digitalization makes accounting services more flexible and innovative.

## **4. Determination of the Results of Studies Measuring the Impact of Digitalization on The Member of Accounting Professionals**

In the study, national and international academic studies measuring the effects of digitalization on accounting professionals between 2020-2024 were taken into consideration. There are many studies that measure the impact of digitalization on accounting professionals. These studies were discussed in terms of their objectives and results and the impact of digitalization on accounting professionals was clarified. Data on these studies are described in Table 1 below;

Table 1: Studies Measuring the Impact of Digitalization on The Member of Accounting Professionals

Researcher/s	Year	Research Topic	Method Used	Results
Resende, Miguel Silva	2024	Impacts of Accounting Digitization on the Profession of Accountants and Productivity: A Case Study	This study adopts a qualitative and exploratory methodology based on a case study. To measure productivity, the CRM platform of Digital Company was used, allowing for the evaluation of working times before and after the implementation of digitization. Regarding the second objective, a questionnaire was used to collect the perception of the company's professionals.	The obtained results confirm significant improvements in productivity, work quality, satisfaction, and motivation with the implementation of digitization in accounting. It enabled a productivity increase of 54.45%, evidencing operational optimization and better utilization of working time, leading to an extremely positive perception of digitization among accountants.
Sebastian Floştoiu	2024	The Impact of Digitalization on the Accounting Profession	The study aims to analyze and present the impact of digitalization on speed and accuracy in accounting processes, highlighting the differences between traditional accounting methods and digital methods.	The study emphasizes that accounting professionals should receive continuous training and adapt to technology in order to remain competitive. It reveals that accounting professionals who lack the ability to adapt to technologies may be dismissed.

<p>Özbek, Ali</p>	<p>2024</p>	<p>The Impact of Digitalization in the Accounting Profession on the Job Crafting of SelfEmployed Accountants</p>	<p>In the study, Cronbach's Alpha reliability test, difference test, multiple comparison test, correlation and regression analysis were used.</p>	<p>It is concluded that digitalization activities have a statistically significant and positive effect on business resourcefulness (<math>\beta=0.869</math>; <math>p&lt;0.05</math>). As a result, it shows that each increase in digitalization activities will have a positive effect on business resourcefulness.</p>
<p>Anitha, K., M. &amp; Kumar, Dinesh, G., R.</p>	<p>2023</p>	<p>The Digitalization of Accounting in Modern Business: An Analytical Pedagogy Through Benefits and Challenges of Digitalization</p>	<p>The samples were collected from 140 accounting experts among 14 districts in Kerala through the convenience sampling method.</p>	<p>The study reveals that digital accounting technologies will offer numerous benefits and opportunities for organizations, reshaping accounting practices, improving efficiency, accuracy and decision-making capabilities, and can improve the financial management of businesses.</p>
<p>Bojan Savić and Vladan Pavlović</p>	<p>2023</p>	<p>Impact of Digitalization on the Accounting Profession</p>	<p>Research is based on secondary sources of materials. A structured review of academic literature on the impact of digital technologies on accounting and corporate reporting has been performed by collecting peer-reviewed papers from the Web of Science and Scopus databases.</p>	<p>The accounting profession will continue to evolve, and accountants will acquire new knowledge and competencies to respond to numerous challenges adequately.</p>

Karaca, Halime and Gümüş, Arif	2023	Problems and Solution Suggestions for Professional Accountants In Digital Transformation: A Qualitative Research	In the study where qualitative research method was used; phenomenology design, one of the qualitative research models, was used, semi-structured in-depth interviews were conducted.	As a result, it is concluded that non-compliant taxpayers increase the workload of professional staff, insufficient technical infrastructure causes problems and the training system needs to be updated.
Uzun, Sezer and Kuytan Budak	2023	Effects Of Digitalization on Accounting Professionals: The Example of Şırnak	69 accounting professionals were asked to make 26 statements about digital accounting practices. Nonparametric tests were used because the data were not normally distributed. The data obtained were analyzed by frequency analysis, Mann-Whitney U Test and Kruskal-Wallis Test.	As a result of the study, all hypotheses were rejected. However, when each hypothesis is analyzed on a statement-by-statement basis, it is determined that there are significant differences between the answers given to some statements according to demographic characteristics.
Gonçalves, M.J.A., da Silva, A.C.F. and Ferreira, C.G.	2022	The Future of Accounting: How Will Digital Transformation Impact the Sector?	The study uses semi-structured interviews to explore the threats, challenges and opportunities of digitalization for the accounting profession using a qualitative and exploratory approach.	As a result of study gained some data. The resistance to change, the organisational culture, and the price seem to be the main barriers to DT in accounting. In terms of advantages, the automation of routine tasks and the reduction in errors were unanimously recognised.

Sabuncu, Birsel	2022	The Effects of Digital Transformation on the Accounting Profession	Qualitative research methods were used in the study. In order to answer the research questions, focus group interviews were conducted with members of the accounting profession with offices in Denizli.	The result of the study shows that accounting professionals, who need a radical change in their profession, should adapt to this digital transformation without delay in order to survive professionally and economically.
Pekka Rauramo	2021	Perceived Effects of Digitalization on Accounting Profession and Identity of Accounting Professionals: A field study in Finnish accounting firms and departments	In the empirical study, the Gioia approach of grounded theory method was applied in combination with qualitative content analysis to conduct an exploratory field study in 14 different accounting firms and accounting departments.	The study reveals that the role of accounting professionals has evolved towards higher expertise and consultancy as new technologies have enabled accounting professionals to focus on value-added tasks by eliminating mundane routine work.
Shawnie Kruskopf, Charlotta Lobbas, Hanna Meinander, Kira Söderling, Minna Martikainen and Othmar M. Lehner	2020	Digital Accounting and the Human Factor: Theory and Practice	The study examines cases, literature review, future job descriptions and how to acquire them in order to reveal the impact of current and future technologies on accounting.	The study concluded that the role of accounting professionals will change as expert advisors and that companies need to invest in technology for their sustainability.

Studies reveal significant improvements in productivity, job quality, satisfaction and motivation with the implementation of digitalization in accounting. In particular, it is emphasized that it is necessary for accounting professionals to adapt to technology, otherwise they will lose their profession

### Conclusion

For taxpayers, the importance of members of the accounting professions arises in many critical areas such as keeping accurate financial records, tax planning and compliance, financial analysis and consulting, legal compliance and auditing, liquidity and cash flow management, and financial reporting and transparency. The members of the accounting

professions play an indispensable role for taxpayers to sustain their financial success and fulfill their legal obligations.

Digitalization is creating significant transformations in the accounting profession. While the integration of technology enables accounting transactions to be performed more efficiently and accurately, it also brings some challenges. Adapting to technological developments and constantly updating oneself is critical for members of the accounting professions to maintain their professional success. The digitalization of the accounting profession brings many positive aspects such as efficiency, data analysis, time saving, accuracy and accessibility as well as some negative aspects such as security, cost, system errors and human resource requirements. For digital transformation to be successful, it is important that members of the accounting professions are able to cope with these challenges and use technology effectively. Accounting professionals who can effectively manage the digitalization process can create significant added value for both themselves and the businesses they work for.

In this study, national and international academic studies on the effects of digitalization on accounting professionals between 2020 and 2024 were examined. According to the results of the study, it is possible to classify the effects of digitalization on members of the accounting professions as automation-based process, cloud-based accounting software, data analytics and decision support systems, adaptation to digital transformation, professional competence and training, and changing workforce dynamics. It will be possible to create a more efficient, reliable and strategic working environment in the field of accounting with the correct utilization of the opportunities offered by technology by members of the accounting professions.

As a result of the examinations, it is revealed that it is mandatory for accounting professionals to adapt to technological innovations. It has been revealed in the studies that those who cannot adapt may be unemployed or earn less than other professionals and that the accounting profession will turn into a structure that provides consultancy services over time.

## Article Information

<b>Evaluation</b>	Two External Reviewers / Double- Blind
<b>Ethical Consideration</b>	It is hereby declared that scientific and ethical principles were followed during the preparation process of this study and that all studies utilized were indicated in the bibliography.
<b>Similarity Screening</b>	Done – iThenticate
<b>Ethical Statement</b>	The study does not require ethics committee approval.
<b>Author Contributions</b>	This study was written by a single author.
<b>Conflict of Interest</b>	No conflict of interest declared.
<b>Funding</b>	No external funding was used to support this research.
<b>Copyright &amp; Lisance</b>	Authors own the copyright of their work published in the journal and their work is published under the CC BY-NC 4.0 license.

## Makale Bilgileri

<b>Değerlendirme</b>	İki Dış Hakem / Çift Taraflı Körleme
<b>Etik Beyan</b>	Bu çalışmanın hazırlanma sürecinde bilimsel ve etik ilkelere uyulduğu ve yararlanılan tüm çalışmaların kaynakçada belirtildiği beyan olunur.
<b>Benzerlik Taraması</b>	Yapıldı – iThenticate
<b>Etik Bildirim</b>	Bu çalışmada etik kurul izni gerekmemektedir.
<b>Yazar Katkıları</b>	Bu çalışma tek kişi tarafından kaleme alınmıştır.



**Çıkar Çatışması  
Finansman**

Çıkar çatışması beyan edilmemiştir.  
Bu araştırmayı desteklemek için dış fon kullanılmamıştır.

**Telif Hakkı & Lisans**

Yazarlar dergide yayınlanan çalışmalarının telif hakkına sahiptirler ve çalışmalarını CC BY-NC 4.0 lisansı altında yayımlanmaktadır.

## References

- Ağaç, S. (2020). Dijital Okuryazarlığın Finansal Okuryazarlık Üzerine Etkisi: Batı Akdeniz Örneği. Yüksek Lisans Tezi. T.C. Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü İşletme Anabilim Dalı. Isparta.
- Anitha, K., M. & Kumar, Dinesh, G., R. (2023). The Digitalization of Accounting in Modern Business: An Analytical Pedagogy Through Benefits and Challenges of Digitalization. *Journal of Propulsion Technology*, 44 (4), 5428-5434. <https://www.propulsion techjournal.com/index.php/journal/article/view/1917>
- Aytekin, A., Erdoğan, Y. & Kavalcı, K. (2016). “Yeni Bir İş Modeli: Muhasebe Alanında Bulut Bilişim”, *Uluslararası Yönetim İktisat ve İşletme Dergisi*, ICAFR 16 Özel Sayısı, ss. 46-62.
- Borges, F. S. A., Laurindo, F.J.B., Spinola, M.M., Gonçaves, & Mattos, C.A. (2021). The Strategic Use of Artificial Intelligence in The Digital Era: Systematic Literature Review and Future Research Directions. *International Journal of Information Management*, 57, 1-16.
- Fidan, M., & Cura Yeleğen, H. (2022). Öğretmenlerin Dijital Yeterliklerinin Çeşitli Değişkenler Açısından İncelenmesi ve Dijital Yeterlik Gereksinimleri. *Ege Eğitim Dergisi*, 23(2), 150-170. <https://doi.org/10.12984/eegeefd.1075367>
- Floştoiu, S. (2024). The Impact of Digitalization on the Accounting Profession. *International conference KNOWLEDGE-BASED ORGANIZATION*, Sciendo, vol. 30 no. 2, pp. 1-7. <https://doi.org/10.2478/kbo-2024-0049>
- Gelir İdaresi Başkanlığı. (2023). Vergi Usul Kanunu. <https://www.gib.gov.tr>, Erişim Tarihi: 21.07.2024.
- Gonçaves, M.J.A.; da Silva, A.C.F.; Ferreira, C.G. (2022). The Future of Accounting: How Will Digital Transformation Impact the Sector?, *Informatics*, 9, 19. <https://doi.org/10.3390/informatics9010019>
- Gürbüz, C. (2024). Mesleki ve Teknik Eğitim Beceri Sistemlerinin Dijitalleşmesi. *Eğitim Ve İnsani Bilimler Dergisi: Teori Ve Uygulama*, 15(29), 199-222. <https://doi.org/10.58689/eibd.1445906>
- Karaca, H., & Gümüş, A.. (2023). “Dijital Dönüşümde Muhasebe Meslek Mensuplarının Yaşadığı Sorunlar ve Çözüm Önerileri: Nitel Bir Araştırma” *Muhasebe ve Denetime Bakış Dergisi* (Yıl: 2023, Sayı: 70, Sayfa: 289- 306) <https://doi.org/10.55322/mbakis.1248101>
- KGK, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu, <https://www.kgk.gov.tr/>, Erişim Tarihi: 25.07.2024).
- Kelly, Jane E., Barrow, P. & Epstein, L. (2016). *Bookkeeping For Dummies*, John Wiley & Sons, US.
- Lase, D. (2019). Education and industrial revolution 4.0, *Journal Handayani*, 10(1), 48–62.
- Menteşe, S., & Menteşe, C. D. (2023). Dijitalleşen Dünyada Yöneticilerin Değişen Karar Mekanizmaları. *Munzur Üniversitesi Sosyal Bilimler Dergisi*, 12(2), 153-173. <https://doi.org/10.61337/tusbd.1362971>
- Mert, H, Güner, M. & Duyar, G. (2022). “Dijitalleşme Sürecinin Gelişimi ve Muhasebe Uygulamalarına Etkileri Yönünden İstanbul İlinde SMMM’ler Üzerinde Bir Araştırma” *Muhasebe ve Denetime Bakış Dergisi*, Sayı:66, Sayfa: 195-218) <https://doi.org/10.55322/mbakis.1055937>
- Özbek, A. (2024). Muhasebe Mesleğinde Dijitalleşmenin Bağımsız Çalışan Muhasebe Meslek Mensuplarının İş Becerikliliği Üzerindeki Etkisi, *İşletme Araştırmaları Dergisi*, 16 (3), 1997-2008.

- Rauramo, P. (2021). Perceived Effects of Digitalization on Accounting Profession and Identity of Accounting Professionals: A field study in Finnish accounting firms and departments, Master's Thesis, Accounting, Aalto University School of Business.
- Resende, M., S. (2024). Impacts of Accounting Digitization on the Profession of Accountants and Productivity: A Case Study, *European Journal of Applied Business and Management*, <https://doi.org/10.58869/EJABM>
- Sabuncu, B. (2022). The Effects Of Digital Transformation On The Accounting Profession. *Ömer Halisdemir Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 15(1), 103-115. <http://doi.org/10.25287/ohuibf.974840>.
- Savić, B. & Pavlović, V. (2023). Impact of Digitalization on the Accounting Profession. In: Benković, S., Labus, A., Milosavljević, M. (eds) *Digital Transformation of the Financial Industry. Contributions to Finance and Accounting*. Springer, Cham. [https://doi.org/10.1007/978-3-031-23269-5\\_2](https://doi.org/10.1007/978-3-031-23269-5_2).
- Sayıştay Başkanlığı. (2021). Kamu Yönetiminde Denetimin İşlevleri, Dinamikleri ve Geleceği, [https://www.savistay.gov.tr/files/2973\\_KYD%20TEMEL%20PARAD%C4%B0GMALAR,%20DE%C4%9E%C4%B0C5%9E%C4%B0M%20VE%20YEN%C4%B0%20Y%C3%96NEL%C4%B0C5%9ELER-kpk1%C4%B1.pdf](https://www.savistay.gov.tr/files/2973_KYD%20TEMEL%20PARAD%C4%B0GMALAR,%20DE%C4%9E%C4%B0C5%9E%C4%B0M%20VE%20YEN%C4%B0%20Y%C3%96NEL%C4%B0C5%9ELER-kpk1%C4%B1.pdf).
- Sermaye Piyasası Kurulu (SPK). (2023). Sermaye Piyasası Kanunu. <https://www.spk.gov.tr>, Erişim Tarihi: 21.07.2024.
- Kruskopf, S.; Lobbas, C.; Meinander, H.; Söderling, K.; Martikainen, M.; Lehner, O. (2020). Digital Accounting and the Human Factor: Theory and Practice. *ACRN J. Finance Risk Perspect*, 9, 78–89, <https://doi.org/10.35944/jofrp.2020.9.1.006>.
- TÜRMOB, Kavramsal Çerçeve, <https://www.turmob.org.tr/Commons/FileContent/0fb6be9f-0103-4101-9b4c-e9d801b6f8e8/Icerik>, Erişim Tarihi: 26.07.2024.
- Tran-Nam, B., Lignier, P., & Evans, C. (2016). The Impact Of Recent Tax Changes On Tax Complexity And Compliance Costs: The Tax Practitioners' Perspective. *Australian Tax Forum*, 31, 455-479.
- Türkiye Cumhuriyeti Merkez Bankası (TCMB). (2022). Türkiye Cumhuriyet Merkez Bankası Raporları. <https://www.tcmb.gov.tr>, Erişim Tarihi: 21.07.2024).
- Uzun, E. (2019). “İşletme Büyüklüklerinin Muhasebe Kalitesi Üzerine Etkisi”. *Avrasya Sosyal ve Ekonomi Araştırmaları Dergisi*, 6(2), 101-111. <https://dergipark.org.tr/tr/pub/asead/issue/43544/521418>
- Uzun, E., Sezer, İ., & Kuytan, E. (2022). Dijitalleşmenin Muhasebe Meslek Mensuplarına Etkileri: Şırnak İli Örneği. *İktisadi ve İdari Yaklaşımlar Dergisi*, 4(2), 15-31. <https://doi.org/10.47138/jeaa.1185492>
- Yürekli, E, Gönen, S. & Şahiner, A. (2016). E-Fatura Uygulamasına İlişkin Bir Değerlendirme. *Akademik Sosyal Araştırmalar Dergisi*, 4(35), 290-302. <https://ms.hmb.gov.tr/uploads/2024/05/2024-Nisan-Aylik-Butce-Gerceklesme-Raporu.pdf>, Erişim Tarihi: 03.08.2024)