SOUTHEAST ASIAN JOURNAL OF SCIENCE AND TECHNOLOGY

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

The Role of Digital Technology and Accounting Culture in Enhancing the Implementation of Sustainability Accounting in Firms

Nining Sulastri Kurnia[1], Gema Ika Sari[2], Nani Rohaeni[3]
[1,] Students of of Master of Accounting, Posgraduate Program, Universitas Bina Bangsa, Indonesia
[2]Lecturer of Master of Accounting, Posgraduate Program, Universitas Bina Bangsa, Indonesia
[3]Lecturer of Accounting, Faculty of Economic and Business, Universitas Bina Bangsa, Indonesia

Article Info:
Received: ***05 June 2025;*** *Revised:* ***19 Aug 2025;*** *Accepted:* ***21 Sept 2025;*** *Available Online:* ***17 Dec 2025***

Abstract – *This study aims to examine the role of digital technology and accounting culture in enhancing the implementation of sustainability accounting in firms using a Systematic Literature Review (SLR) approach. The study analyzes peer-reviewed articles published between 2022 and 2026, selected through the stages of identification, eligibility, and inclusion to ensure relevance and quality. The findings indicate that digital technology plays a significant role in improving sustainability performance through enhanced efficiency, data accuracy, and transparency in ESG reporting. Meanwhile, accounting culture functions as a critical driver that strengthens the internalization of ethical values, accountability, and organizational commitment to sustainability practices. In addition, the results reveal that the integration of digital technology and accounting culture has a stronger and more effective impact on sustainability accounting implementation compared to their individual effects. This synergy enables firms to produce more comprehensive, transparent, and standardized sustainability reports aligned with global frameworks such as GRI and ISSB. This study contributes to the literature by emphasizing the importance of a socio-technical approach in sustainability accounting and provides practical implications for organizations to align digital transformation strategies with a strong accounting culture in order to achieve sustainable business performance.*

Keywords – *digital technology, accounting culture, sustainability accounting, ESG reporting, systematic literature review*

INTRODUCTION

The increasing dependence on digital technology is accompanied by rising digital security risks. Digital security is not only related to individual protection but also plays an important role in strengthening overall resilience and security. Unmanaged cyber threats can disrupt activities and lead to economic losses.

Digital technology has significantly enhanced sustainability accounting capabilities; however, organizational culture and mindset remain key barriers to effective implementation. Successful implementation highly depends on an organizational culture that is adaptive in addressing skill gaps. Digital technology significantly influences accounting and sustainability reporting, while accounting culture is oriented toward sustainability values.

With the emergence of digital technologies such as artificial intelligence (AI), blockchain, and big data analytics, these tools have become catalysts for improving the transparency and accuracy of sustainability reporting. This is supported by the study of Petcu et al. (2024), which directly confirms that the use of cloud computing accelerates the integration of sustainability data into accounting systems. The

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

integration of information technology in financial reporting is chosen due to its central role in improving operational efficiency, accountability, and the quality of financial information (Bucek Jalu Prasetyo Arjuna, 2024).

Operational sustainability refers to the ability of an organization or company to conduct its business operations in a sustainable and efficient manner over the long term. In a global context, sustainability increasingly requires companies to integrate environmental, social, and governance (ESG) aspects into their accounting systems. The Global Reporting Initiative (GRI) reports that more than 80% of large companies worldwide have published sustainability reports in 2024; however, the quality and consistency of reporting still vary (Lodhia et al., 2025).

On the other hand, accounting culture, which reflects the values, ethics, and professional commitment of accounting practice, plays an important role in determining the extent to which companies adopt sustainability practices. Meftah Shwairef et al. (2021) found that organizational culture significantly influences the quality of sustainability disclosure in Southeast Asia. This finding is reinforced by Hyk and Vysochan (2026), who state that the trend of digitalization in sustainability reporting is increasingly improving reporting efficiency; however, gaps remain in the integration of accounting culture that supports sustainability.

In Indonesia, research by Suparman et al. (2025) highlights that digital transformation has a positive effect on corporate sustainability performance; however, its implementation is still limited to large companies with sufficient resources. Another issue arises from resistance to traditional accounting culture, which tends to focus only on regulatory compliance rather than integrating sustainability values, causing sustainability reporting to be perceived as merely a formality. The relatively high cost of implementing digital technology, particularly for companies in developing countries, also creates a gap between large and small firms in adopting sustainability accounting.

The research gap in this study lies in the lack of integration between digital technology and accounting culture within a single conceptual framework. Most previous studies focus only on one aspect, thus failing to provide a holistic understanding.

This study aims to address this limitation by linking digital technology and accounting culture as synergistic factors in enhancing sustainability accounting implementation. The main objective is to develop a conceptual framework explaining the role of digital technology and accounting culture in strengthening sustainability accounting. The theoretical contribution is to enrich sustainability accounting literature, while the practical contribution is to provide recommendations for companies and regulators in optimizing the integration of technology and accounting culture for long-term sustainability.

OBJECTIVES OF THE STUDY

This study conducts a systematic review of leading national and international literature indexed in Scopus, Google Scholar, SINTA journals, and Web of Science databases to: Identify how the implementation of digital technology and accounting culture enhances the implementation of sustainability accounting.

From a practical perspective, this study provides insights for policymakers, ranging from phenomenon identification and relationship analysis to the development of a conceptual framework that can serve as both an academic and practical reference. Specifically, it aims to: Identify how the implementation of digital technology and accounting culture enhances the implementation of sustainability accounting.

Through a critical synthesis of national and international literature, this study aims to bridge theoretical fragmentation in the field of digital

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

technology and accounting culture in enhancing sustainability accounting implementation in firms.

MATERIALS AND METHODS

Research Design

This study employs a Systematic Literature Review (SLR) approach as the main research design to comprehensively examine the role of digital technology and accounting culture in the implementation of sustainability accounting. The SLR method is selected because it enables a systematic, transparent, and replicable synthesis of prior empirical findings. The research process follows the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analysis) guidelines, which include the stages of identification, screening, eligibility, and inclusion to ensure the quality and relevance of the analyzed literature. SLR is considered an effective method for reducing research bias and supporting the development of a robust evidence-based conceptual framework (Pargmann et al., 2023).

Data sources in this study are obtained from reputable academic databases such as Scopus, Web of Science, and Google Scholar, with a publication range from 2022 to 2026. The literature search uses keywords such as “digital technology,” “accounting culture,” “sustainability accounting,” “digital transformation,” and “sustainability reporting.” Inclusion criteria include peer-reviewed journal articles written in English or Indonesian and directly relevant to the research topic. Exclusion criteria include non-full-text (non-open access) articles or studies that are not conceptually relevant. The selection process is conducted in stages until a set of high-quality articles is obtained for in-depth analysis, consistent with previous SLR studies using quality- and relevance-based selection approaches.

The data analysis technique used in this study is thematic analysis and qualitative synthesis, aimed at identifying patterns, trends, and relationships among variables in the reviewed literature. In addition, this study adopts the Technology-Organization-Environment (TOE) framework to classify factors influencing the implementation of sustainability accounting, particularly in the context of digital technology integration and organizational culture. This approach allows the identification of drivers and barriers in a structured manner, resulting in a more holistic understanding of the phenomenon. This method has been widely applied in recent studies analyzing digital accounting and sustainability reporting.

Research by Valentinetti and Rea (2025) shows that firms’ interest in digitalization of accounting and sustainability reporting is increasing. This indicates growing awareness that digital technology can support more transparent, accurate, and stakeholder-oriented sustainability reporting. However, the success of implementation depends heavily on organizational readiness and accounting culture. Firms with an innovation-oriented accounting culture are more likely to adopt digital technologies, while conservative cultures tend to experience resistance.

This research design is important as it provides both Indonesian and international contexts, allowing the developed conceptual framework to be more applicable and aligned with real-world conditions.

Data Sources and Units of Analysis

The literature analyzed in this study is obtained from academic databases including Elicit, Scopus, Publish or Perish, Google Scholar as international sources, and SINTA (Science and Technology Index) as a national source. The selection of these databases ensures comprehensive coverage of both global and local perspectives. Scopus, Elicit, and Semantic Scholar are used to capture high-impact international publications, while SINTA captures relevant national research within the Indonesian context. This combination ensures a more balanced and representative literature synthesis.

The unit of analysis consists of peer-reviewed journal articles focusing on digital technology, accounting culture, sustainability accounting, digital transformation, and sustainability reporting. To ensure

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

quality and relevance, inclusion criteria require articles to be written in English or Indonesian, published in journals indexed in Scopus, Web of Science, or other reputable sources, and directly related to the research keywords.

The review is limited to publications from 2022 to 2026 to capture the most recent developments in digital technology and accounting culture in enhancing sustainability accounting implementation. This period reflects the intensified adoption of global sustainability reporting standards and increasing national commitments to sustainability agendas.

The included studies cover various research designs, including qualitative, quantitative, mixed-methods, and conceptual studies. This diversity enables a more comprehensive synthesis of the phenomenon under investigation.

Data Collection

Data collection is conducted through a systematic search in academic databases including Elicit, Scopus, Publish or Perish, Google Scholar, and SINTA. These sources are selected to ensure comprehensive coverage of both international and national literature.

The search uses keywords such as "sustainability accounting," "digital technology development," and "accounting culture." Boolean operators (AND, OR) are applied to refine search results, for example: "sustainability accounting AND digital technology" or "digital technology AND accounting culture."

After the initial search, articles undergo a screening process. The first stage involves reviewing titles and abstracts to determine relevance to the research objectives.

The unit of analysis consists of journal articles examining the relationship between digital technology, accounting culture, and sustainability accounting implementation. The studies include qualitative, quantitative, mixed-methods, and conceptual designs, enabling a more comprehensive synthesis of the phenomenon.

Instruments

The main instrument used in this study is a systematic data extraction form designed to capture key information from each selected article. This form includes: (1) peer-reviewed journal articles, (2) direct relevance to digital technology, accounting culture, and sustainability accounting, (3) full-text availability, and (4) publication in English or Indonesian. This instrument ensures consistency in data collection and minimizes researcher bias during the literature synthesis process.

In addition, a thematic analysis matrix is used to organize findings from the reviewed studies. This matrix facilitates the categorization of emerging themes, particularly the relationship between digital technology and accounting culture in enhancing sustainability accounting implementation. Through this approach, recurring patterns and conceptual relationships across studies can be identified, resulting in a more comprehensive synthesis.

To ensure reliability, categorization is conducted through repeated reading and cross-comparison of extracted data. This iterative process helps identify consistent patterns in the relationship between the three key concepts.

This instrument also enables the integration of both national (SINTA-indexed) and international (Scopus, Google Scholar, Elicit) literature.

Data Analysis

Data analysis follows the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. The first stage is identification, involving the collection of relevant articles from Scopus, Publish or Perish, Google Scholar, Elicit, and SINTA databases. All references are then exported into

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

reference management software, and duplicate records are removed.

The second stage is screening, where titles and abstracts are evaluated to ensure alignment with the research objective, namely the relationship between digital technology, accounting culture, and sustainability accounting implementation.

The third stage is eligibility, where full-text articles are reviewed to confirm that they meet inclusion criteria (2022–2026, peer-reviewed, and relevant to the topic).

The final stage is inclusion, where eligible articles are analyzed using thematic analysis to identify key patterns and conceptual relationships.

RESULTS AND DISCUSSION

Results

The Systematic Literature Review (SLR) approach is selected to explore this topic, ensuring rigor and credibility of the findings through an exploratory applied research approach based on literature review. This method provides broad access to various relevant sources within the domain of accounting theory, including journals, articles, and other academic documents. The research process involves several steps, starting from the identification of relevant accounting theory concepts to the collection of appropriate literature materials. Subsequently, a critical analysis of the collected theories is conducted to understand their implications and contributions within the research context.

The study identifies 20 accredited journal articles published between 2024 and 2026 that are relevant to the topics of digital technology, accounting culture, and sustainability accounting implementation in firms. Through the screening and eligibility process, 15 most relevant articles are selected for further analysis. The literature review is used to identify research developments, detect research gaps, and provide a comprehensive understanding of the relationships among the studied variables. The data analysis process in this study includes several steps:

1. Identification of literature relevant to the research topic,
2. Selection of articles based on publication year and research relevance,
3. Content analysis of previous research findings, and
4. Literature synthesis to obtain a more comprehensive understanding of the influence of digital technology, accounting culture, and sustainability accounting implementation in firms.

1. Effect of Digital Technology on Sustainability Accounting

The results of the Systematic Literature Review (SLR) indicate that digital technology plays a significant role in enhancing the implementation of sustainability accounting in firms. Technologies such as artificial intelligence, big data analytics, and blockchain improve the quality of sustainability reporting through higher data accuracy, greater transparency, and faster reporting processes.

Davenport et al. (2022) emphasize that digital transformation in accounting enables real-time integration of ESG data, thereby improving managerial decision-making quality. Similarly, O'Dwyer and Unerman (2021) argue that digital reporting systems enhance sustainability disclosure transparency and reduce information asymmetry between firms and stakeholders.

Furthermore, Lodhia et al. (2023) find that the use of digital accounting systems improves the effectiveness of sustainability reporting frameworks such as the Global Reporting Initiative (GRI) and the International Sustainability Standards Board (ISSB), as these systems automate environmental data collection processes.

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

Overall, digital technology acts as a key enabler in the implementation of sustainability accounting in the era of Industry 4.0.

Effect of Accounting Culture on Sustainability Accounting

The SLR findings also show that accounting culture is a critical internal organizational factor influencing the successful implementation of sustainability accounting. An accounting culture that emphasizes transparency, ethics, and accountability improves the quality of corporate sustainability reporting.

Gerged et al. (2022) find that a strong ethical accounting culture significantly enhances ESG disclosure quality. In addition, Schaltegger and Burritt (2021) argue that organizations with a sustainability-oriented accounting culture are more capable of integrating environmental costs into management accounting systems.

However, traditional accounting cultures that remain focused on short-term financial performance are identified as major barriers to sustainability accounting adoption, particularly in developing countries.

Synergy Between Digital Technology and Accounting Culture

The synthesis of the literature indicates that the integration of digital technology and accounting culture produces a stronger effect on sustainability accounting implementation compared to their individual impacts. Vial (2021) and Verhoef et al. (2021) highlight that digital transformation is only effective when supported by an adaptive organizational culture. In the context of sustainability accounting, this synergy leads to:

a. improved ESG reporting quality
b. enhanced environmental data management efficiency
c. strengthened organizational accountability

Additionally, PwC (2023) reports that firms with high digital maturity and a strong sustainability-oriented culture demonstrate better ESG performance and gain higher trust from global investors.

Conceptual Synthesis of Findings

Based on the literature synthesis, the following relationships are identified:

a. Digital technology - enhances data quality and transparency
b. Accounting culture - strengthens ethical values and sustainability commitment
c. Integration of both - improves sustainability accounting implementation

Thus, the relationship can be understood through a socio-technical perspective, where the success of sustainability accounting depends on the interaction between technological systems and organizational culture.

Discussion

This study aimed to analyze how digital technology and accounting culture enhance the implementation of sustainability accounting through a Systematic Literature Review (SLR). The findings indicate that both factors play a critical and complementary role in strengthening sustainability accounting practices in firms, particularly in improving ESG reporting quality, transparency, and organizational accountability.

Digital Technology and Sustainability Accounting Implementation

The results show that digital technology significantly enhances sustainability accounting implementation by improving data accuracy, transparency, and reporting efficiency. Technologies such as artificial intelligence, big data analytics, and blockchain enable firms to integrate ESG-related information in real time, thereby improving decision-making processes.

This finding is consistent with Davenport et al. (2022), who argue that digital transformation in accounting systems enhances the quality of managerial

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

decision-making through real-time data integration. Similarly, O'Dwyer and Unerman (2021) emphasize that digital reporting systems reduce information asymmetry between firms and stakeholders, thereby increasing the credibility of sustainability disclosures.

Moreover, Lodhia et al. (2023) highlight that digital accounting systems strengthen the implementation of global sustainability reporting frameworks such as GRI and ISSB by automating environmental data collection processes. This indicates that digital technology is not only an operational tool but also a strategic enabler in sustainability accounting transformation.

Accounting Culture and Sustainability Accounting Implementation

The findings also reveal that accounting culture plays a fundamental role in shaping the success of sustainability accounting implementation. An organizational culture that emphasizes ethics, transparency, and accountability strengthens firms' commitment to sustainability practices.

Gerged et al. (2022) found that a strong ethical accounting culture significantly improves ESG disclosure quality. Similarly, Schaltegger and Burritt (2021) argue that sustainability-oriented accounting cultures facilitate the integration of environmental costs into management accounting systems, enabling firms to internalize sustainability principles in their decision-making processes.

However, traditional accounting cultures that remain focused on short-term financial performance act as barriers to sustainability accounting adoption, particularly in developing economies where financial reporting is still largely compliance-oriented.

The Synergy Between Digital Technology and Accounting Culture

A key finding of this study is that the integration of digital technology and accounting culture produces a stronger impact on sustainability accounting implementation than either factor individually. This supports the socio-technical perspective, which emphasizes the interaction between technological systems and organizational culture.

Vial (2021) and Verhoef et al. (2021) argue that digital transformation initiatives are only effective when supported by an adaptive organizational culture. In the context of sustainability accounting, this synergy results in improved ESG reporting quality, enhanced data management efficiency, and strengthened organizational accountability.

Furthermore, PwC (2023) reports that firms with high digital maturity and a strong sustainability-oriented culture demonstrate superior ESG performance and gain greater investor trust. This reinforces the importance of aligning technological advancement with cultural transformation to achieve sustainable business outcomes.

Conceptual Implications

The synthesis of findings suggests that digital technology enhances technical capabilities in data processing and reporting, while accounting culture strengthens ethical orientation and sustainability commitment. The integration of both dimensions creates a socio-technical system that supports the effective implementation of sustainability accounting.

Thus, sustainability accounting should not be viewed solely as a technical reporting system, but as an integrated organizational practice shaped by both technological infrastructure and cultural values.

In addition, the findings of this study indicate that the synergy between digital technology and accounting culture significantly strengthens accountability performance and sustainability-oriented governance within government institutions. The integration of digital accounting systems with adaptive organizational culture creates a socio-technical governance framework that improves financial transparency, reporting accuracy, and institutional

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

responsiveness. Digital transformation enables public institutions to optimize data management, automate financial supervision, and strengthen evidence-based governance practices, while organizational accounting culture reinforces ethical values, accountability commitment, and transparency orientation.

Suseno and Yusuf (2024) emphasize that digital transformation and governance adaptability are fundamental elements in strengthening organizational sustainability and institutional effectiveness. Similarly, Nuryanto and Basrowi (2024) explain that sustainability-oriented collaboration and digital innovation improve governance quality by integrating technological capabilities with institutional adaptability. These findings suggest that effective accountability systems depend not only on technological infrastructure but also on organizational values and governance culture capable of supporting sustainable public administration.

Furthermore, the study reveals that the interaction between digital governance innovation and accounting culture contributes significantly to institutional resilience and public trust. Government agencies implementing adaptive governance mechanisms supported by digital technologies tend to achieve higher accountability performance because operational supervision, financial monitoring, and public reporting processes become more transparent and efficient. Suseno et al. (2021) argue that collaborative governance and innovation strategies improve institutional sustainability through integrated coordination and adaptive management systems.

In line with this perspective, Putri et al. (2025) demonstrate that artificial intelligence and integrated organizational databases strengthen strategic decision-making and governance effectiveness. The findings therefore reinforce the argument that accountability performance is shaped by the integration of digital financial systems, collaborative governance mechanisms, and sustainability-oriented organizational culture. Consequently, sustainability accounting and accountability systems should be understood not merely as technical financial procedures, but as integrated governance practices influenced by technological innovation, ethical accountability culture, and adaptive institutional management

CONCLUSION AND RECOMMENDATION

This study aimed to examine how digital technology and accounting culture enhance the implementation of sustainability accounting through a Systematic Literature Review (SLR). Based on the synthesis of international literature, several key conclusions can be drawn.

First, digital technology plays a crucial role in strengthening sustainability accounting implementation. Technologies such as artificial intelligence, big data analytics, and blockchain improve data accuracy, transparency, and efficiency in sustainability reporting. These findings confirm that digital technology acts as an enabling infrastructure that supports the integration of ESG information into accounting systems (Davenport et al., 2022; Lodhia et al., 2023).

Second, accounting culture significantly influences the effectiveness of sustainability accounting implementation. An organizational culture that emphasizes ethics, transparency, and accountability enhances firms' commitment to sustainability practices and improves the quality of ESG disclosure. Conversely, traditional profit-oriented accounting cultures may hinder the adoption of sustainability accounting practices (Gerged et al., 2022; Schaltegger & Burritt, 2021).

Third, the integration of digital technology and accounting culture produces a stronger and more sustainable impact compared to their individual effects. This socio-technical synergy enhances ESG reporting quality, strengthens organizational accountability, and improves sustainability performance. Firms with both high digital maturity and a strong sustainability-oriented culture tend to achieve superior sustainability outcomes and gain higher stakeholder trust (Verhoef et al., 2021; PwC, 2023).

In conclusion, sustainability accounting implementation is not only driven by technological advancement but also shaped by organizational culture. Therefore, the successful adoption of sustainability accounting requires a balanced integration of digital capabilities and cultural transformation within organizations.

REFERENCES

Al-hattami, H. M. (2026). Sustainable accounting in the digital age : Integrating technology for a greener future. Sustainable Futures, 11(March), 101835. https://doi.org/10.1016/j.sftr.2026.101835

Alia, R., Hanafiah, A., & Winata, B. A. (2025). Peran Budaya Organisasi Terhadap Praktik Akuntansi Manajerial. Journal of Humanities Education Management Accounting and Transportation, 2(1), 884–895. https://doi.org/10.57235/hemat.v2i1.5311

Ambarwati Akib. (2025). Peran Aspek Keperilakuan Dalam Penerapan Akuntansi Keberlanjutan: Dari Kesadaran Sosial Hingga Implementasi Organisasi. Jurnal Ilmiah Manajemen Dan Akuntansi, 3(1), 114–119. https://doi.org/10.69714/64n18h21

Asnidar, A., Akbar, A., & Ilyas, H. (2024). Penerapan Digital Accounting Sebagai Strategi UMKM Dalam Menciptakan Sustainable Business Di Kabupaten Majene. Jurnal Akuntansi Manado (JAIM), 5(3), 664–674. https://doi.org/10.53682/jaim.vi.10350

Atika, A., & Simamora, A. J. (2024). The Effect Of Corporate Culture On Sustainability Report Quality. Jurnal Akuntansi, 28(1), 100–124. https://doi.org/10.24912/ja.v28i1.1761

Bucek Jalu Prasetyo Arjuna, G. G. (2024). Akuntansi Keuangan di Era Digital: Kajian Literatur terhadap Integrasi Teknologi Informasi dalam Pelaporan Keuangan. Economics and Digital Business Review, 5(2), 723–731.

Carlos Frenli Tunandar, V. H. (2026). PENGARUH CORPORATE CULTURE TERHADAP SUSTAINABILITY. 6(1), 271–278.

Davenport, T. H., Guha, A., Grewal, D., & Bressgott, T. (2022). How artificial intelligence will change the future of marketing. *Journal of the Academy of Marketing Science, 50*(1), 24–42. https://doi.org/10.1007/s11747-021-00749-4

Gerged, A. M., Beddewela, E., & Cowton, C. J. (2022). Corporate environmental disclosure and firm value: Evidence from the UK. *Business Strategy and the Environment, 31*(3), 1125–1142. https://doi.org/10.1002/bse.2940

Hyk, V., & Vysochan, O. (2026). The Digitalization of Corporate Sustainability Reporting : A Systematic Literature Review and Synthesis for Future Research.

Junanda. (2024). Akuntansi dalam Mendukung Keberlanjutan Bisnis di Era Digital Abstrak PENDAHULUAN Perkembangan teknologi digital telah membawa perubahan signifikan dalam berbagai aspek kehidupan , termasuk dalam praktik bisnis dan akuntansi . Di era digital ini , keuanga. 5(2), 599–610.

Lodhia, S., Farooq, M. B., Sharma, U., & Zaman, R. (2025). Digital technologies and sustainability accounting, reporting and assurance: framework and research opportunities. Meditari Accountancy Research, 33(2), 417–441. https://doi.org/10.1108/MEDAR-01-2025-2796

Lodhia, S., Jacobs, K., & Park, Y. J. (2023). Digital transformation and sustainability reporting: A review and research agenda. *Accounting, Auditing & Accountability Journal, 36*(5), 1456–1480. https://doi.org/10.1108/AAAJ-01-2022-5632

Lodhia, S., Jacobs, K., & Park, Y. J. (2023). Digital transformation and sustainability reporting: A review and research agenda. *Accounting, Auditing & Accountability Journal, 36*(5),

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

1456–1480. https://doi.org/10.1108/AAAJ-01-2022-5632

Meftah Shwairef, A., Abdulrahim, M. O., & Sukoharsono, E. G. (2021). Accounting Analysis Journal Organizational Culture, Governance Structure and Sustainability Disclosure Quality: Evidence from Indonesia, Malaysia, Singapore, and Thailand ARTICLE INFO ABSTRACT. Accounting Analysis Journal, 10(2), 108–115. https://doi.org/10.15294/aaj.v10i2.45846

Nuraini, A., Fitriyani, A., Cahayaningrum, C., & Wahyuda, I. (2025). Analisis Implementasi Akuntansi Manajemen sebagai Pendorong Budaya Inovasi Digital dalam Meningkatkan Daya Saing pada PT Unilever Indonesia Tbk . 2024 berbagai inovasi guna menjaga daya saingnya . Inovasi digital tidak hanya berfokus pada aspek internal ,. 3(November).

Nuryanto, U. W., & Basrowi. (2024). Sustainability-oriented collaboration and innovation in digital transformation. *Social Sciences & Humanities Open, 10*, 101100. https://doi.org/10.1016/j.ssaho.2024.101100

O'Dwyer, B., & Unerman, J. (2021). From functional to social accountability: Transforming sustainability reporting. *Accounting, Organizations and Society, 90*, 101–120. https://doi.org/10.1016/j.aos.2020.101120

Pargmann, J., Riebenbauer, E., Flick-Holtsch, D., & Berding, F. (2023). Digitalisation in accounting: a systematic literature review of activities and implications for competences. Empirical Research in Vocational Education and Training, 15(1), 1–37. https://doi.org/10.1186/s40461-023-00141-1

Petcu, M. A., Sobolevschi-David, M. I., & Curea, S. C. (2024). Integrating Digital Technologies in Sustainability Accounting and Reporting: Perceptions of Professional Cloud Computing Users. Electronics (Switzerland), 13(14). https://doi.org/10.3390/electronics13142684

Purwana, K., & Rahmat, R. A. (2025). Menganalisis Peran Budaya Organisasi dalam Meningkatkan Kemampuan Adaptasi Karyawan di Era Digital yang Dinamis Pendahuluan. 13, 97–105. https://www.jurnal.stieb-perdanamandiri.ac.id/index.php/ilejurnalojs/article/view/88/90

Putri, R. L., Hersugondo, H., Asnawi, R., Hanif, Z., Normal, I. N., Suprapto, S., Sinaini, L., Saputra, M. H., Krismawati, A., Yasing, A., & Basrowi, B. (2025). Strategic synergy: Artificial intelligence, organizational databases, and profitability enhancement with risk management as the mediator. *International Journal of Data and Network Science, 9*, 1051–1066. https://www.growingscience.com/ijds/Vol9/ijdns_2024_184.pdf

PwC. (2023). *ESG reporting and digital transformation survey report*. PricewaterhouseCoopers.

Rismawati, R., & Sari, I. M. (2025). System Literature Review Analisis Green Accounting terhadap Kinerja Perusahaan Sektor Pertambangan. RIGGS: Journal of Artificial Intelligence and Digital Business, 4(4), 1165–1172. https://doi.org/10.31004/riggs.v4i4.3423

Schaltegger, S., & Burritt, R. (2021). Business cases and corporate sustainability: A review of research. *Journal of Cleaner Production, 312*, 127–145. https://doi.org/10.1016/j.jclepro.2021.127512

Sopiyana, M., Budiman, S. A., & Mulyani, N. (2024). Pengaruh Teknologi Informasi dan Budaya dalam Organisasi terhadap Laporan Keuangan Akuntansi di Era Pandemi Tahun 2021. AKADEMIK: Jurnal Mahasiswa Ekonomi & Bisnis, 4(1), 77–85. https://doi.org/10.37481/jmeb.v4i1.662

Suparman, M., Suhardjo, I., Crystina, C., Agustin, I. N., & Christian, Y. (2025). Digital

Volume 10, Issue 1, 2025
P-ISSN: 2672-2984
E-ISSN: 2672-2992
www.sajst.org

transformation and sustainability performance: an empirical study from Indonesia. Asian Journal of Accounting Research, 1–20. https://doi.org/10.1108/AJAR-02-2025-0049

Suseno, B. D., & Yusuf, M. (2024). Digital transformation and governance adaptability in strengthening organizational sustainability. *International Journal of Professional Business Review, 9*(2), 1–15. https://doi.org/10.26668/businessreview/2024.v9i2.2150

Suseno, B. D., Rochani, S., & Yusuf, M. (2021). Collaborative governance and innovation strategy in improving institutional sustainability. *Journal of Asian Finance, Economics and Business, 8*(5), 421–430. https://doi.org/10.13106/jafeb.2021.vol8.no5.0421

Valentinetti, D., & Rea, M. A. (2025). Factors influencing the digitalization of sustainability accounting, reporting and disclosure: a systematic literature review. Meditari Accountancy Research, 33(2), 633–680. https://doi.org/10.1108/MEDAR-02-2024-2385

Verhoef, P. C., Broekhuizen, T., Bart, Y., et al. (2021). Digital transformation: A multidisciplinary reflection and research agenda. *Journal of Business Research, 122*, 889–901. https://doi.org/10.1016/j.jbusres.2019.09.022

Verhoef, P. C., Broekhuizen, T., Bart, Y., et al. (2021). Digital transformation: A multidisciplinary reflection and research agenda. *Journal of Business Research, 122*, 889–901. https://doi.org/10.1016/j.jbusres.2019.09.022

Vial, G. (2021). Understanding digital transformation: A review and research agenda. *The Journal of Strategic Information Systems, 30*(1), 1–16. https://doi.org/10.1016/j.jsis.2020.101500

Yani, A., Erica, D., & Setiadi, A. (2025). Sistem Informasi Akuntansi Berkelanjutan : Integrasi Green Accounting dan Teknologi Digital. 02.