



Rethinking The Replaceability Of Accounting Jobs: A Critical Review

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Abstract: *This study critically reviews the replaceability of accounting jobs in the context of increasing automation and digitalization. Rather than treating technological capability at the task level as direct evidence of occupational replacement, the review examines how task-level changes may be redistributed and translated into changes in accounting jobs and professional roles. A critical literature review was conducted using a bounded initial dataset of 31 Scopus-derived records. Three anchor studies were used to develop initial propositions, which were then examined through proposition-based cross-examination with additional theoretical and empirical evidence. The review produces three main findings. First, task automation does not necessarily imply occupational replacement because accounting activities may be automated, augmented, retained, or redistributed. Second, occupational survival does not automatically lead to professional upgrading; technological change may be associated with role expansion, specialization, hybridization, changing professional boundaries, or deskilling. Third, technological competency requirements differ across career stages, suggesting a distinction between current entry-level requirements and longer-term professional development. Overall, the review identifies task redistribution as an important link between technological change and changes in accounting jobs. The replaceability of accounting jobs is therefore better understood through how work is redistributed and recombined, rather than through technological capability alone.*

Keywords: *Accounting Jobs; Automation; Job Replaceability; Task Redistribution; Professional Roles; Digitalization.*



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PENDAHULUAN

Rapid advances in digital technologies are changing how accounting work is performed. Cloud computing, robotic process automation (RPA), data analytics, artificial intelligence (AI), and other emerging technologies increasingly affect activities traditionally performed by accounting professionals. These developments have implications for accounting tasks, professional roles, and required competencies (Moll & Yigitbasioglu, 2019; Kroon et al., 2021; Leitner-Hanetseder et al., 2021; Pargmann et al., 2023). As technology becomes more capable of performing accounting activities, questions about the future role and replaceability of accounting professionals have become increasingly important.

A key issue is the level at which technological replaceability is assessed. Accounting jobs consist of different activities, and these activities do not have the same exposure to

automation. Processing and structured activities tend to have greater automation potential, while activities requiring judgement, interaction, and strategic thinking remain more dependent on human capabilities (Bowles et al., 2020; Muthaiyah et al., 2021). Moreover, technology may replace some activities while supporting or collaborating with humans in others (Leitner-Hanetseder et al., 2021). The automation of accounting tasks therefore does not necessarily imply the replacement of accounting jobs.

At the same time, a common expectation is that automation will shift accountants from routine processing toward analytical, advisory, and strategic work (Bowles et al., 2020; Kroon et al., 2021; Pargmann et al., 2023). However, empirical studies suggest that professional outcomes are more varied. Digitalization may change roles and professional boundaries in different ways depending on organizational and professional contexts (Andreassen, 2020; Gardner & Bryson, 2021; Rautiainen et al., 2024). Technology requirements may also differ across career stages (Busulwa et al., 2026). Thus, the removal of routine activities does not by itself explain what happens to accounting jobs or the professionals performing them.

Previous reviews have documented changes in accounting tasks, roles, and competencies resulting from digitalization and emerging technologies (Kroon et al., 2021; Fährndrich, 2023; Pargmann et al., 2023; Abbas, 2026). However, less attention has been given to how technological changes at the task level are translated into changes in jobs and professional roles. This distinction is important because task-level change, job and role change, and professional outcomes represent different levels of analysis. Evidence at one level does not necessarily establish what happens at another.

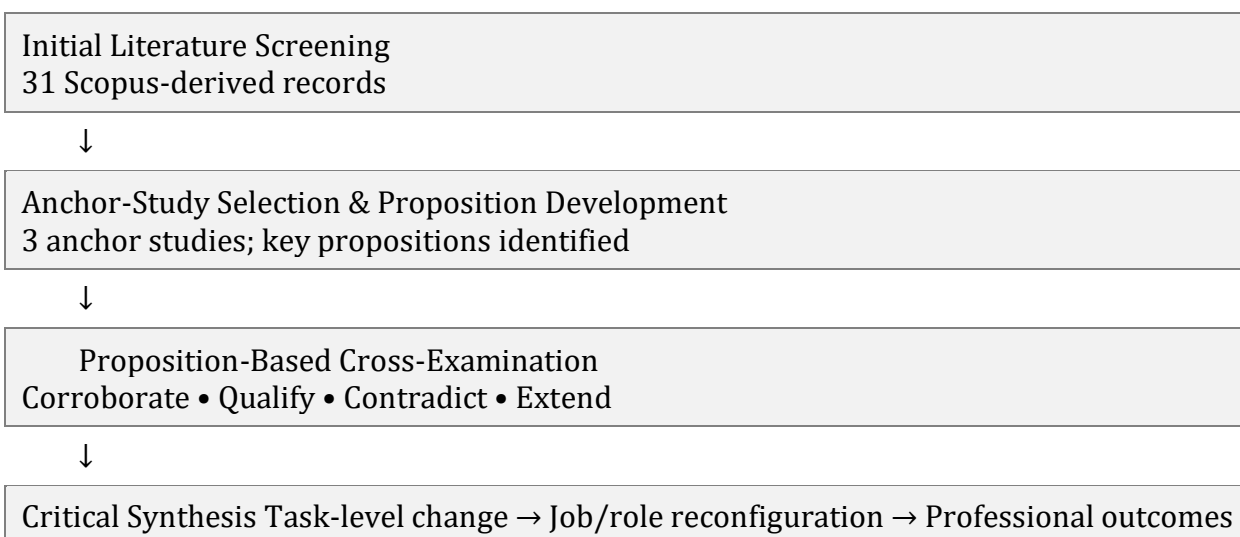
Against this background, this study critically reconsiders the replaceability of accounting jobs. It examines the relationships among task-level automation, job and role change, and professional outcomes, with particular attention to how accounting work may be redistributed following technological change. Rather than predicting whether accountants will be replaced, the review asks why evidence of task automation does not translate directly into occupational replacement and what alternative outcomes may follow.

METHODOLOGY

2.1 Review Design

This study adopts a critical literature review to reconsider the replaceability of accounting jobs by examining task-level automation, changes in jobs and roles, and professional outcomes. A critical review is appropriate when the purpose is not only to summarize previous studies but also to examine their assumptions, compare different perspectives, and develop a critical interpretation of the literature (Grant & Booth, 2009). Although critical reviews do not require the exhaustive coverage expected in systematic reviews, transparency in literature selection and analysis remains important for maintaining methodological rigor (Snyder, 2019).

Accordingly, the review was structured but not exhaustive. The analysis developed through repeated engagement with the literature, allowing emerging propositions to be examined against additional evidence. The overall review process is presented in Figure 1.

**Figure 1. Critical review process****2.2 Initial Literature Screening**

The review began with a bounded dataset of 31 records derived from Scopus. This dataset was used as an initial literature pool rather than as an exhaustive representation of research on technological change in accounting.

Titles, abstracts, and keywords were screened for relevance. Studies were considered potentially relevant when they addressed at least one of three areas: (1) automation or digital transformation of accounting work; (2) changes in accounting tasks, jobs, or professional roles associated with technology; or (3) competency and employability implications explicitly related to technological change. Studies without a substantive connection between technology and accounting work were excluded.

The initial screening identified 14 potentially relevant studies. Further eligibility assessment examined whether technological transformation was a substantive part of each study rather than a peripheral issue. Eight studies met this criterion. Three additional studies were retained as contextual literature because they addressed accounting roles or labor-market requirements without examining technology as their main focus, while three studies were excluded from the core analysis.

2.3 Anchor Studies and Proposition Development

From the eligible literature, three studies were selected as anchor studies: Bowles et al. (2020), Muthaiyah et al. (2021), and Busulwa et al. (2026). They were selected because they offered complementary perspectives on technological transformation and provided useful starting points for further critical analysis.

The initial claims and assumptions identified from the three anchor studies were translated into propositions for further critical analysis, as summarized in Table 1. These propositions were not treated as established conclusions. Instead, they provided starting points for cross-examination against additional theoretical and empirical evidence.

Table 1. Anchor studies and initial propositions for critical analysis

Anchor study	Primary focus	Identified claim/assumption	Initial proposition for cross-examination
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Bowles et al. (2020)	Accounting activities, employability, and future readiness	Accounting jobs contain activities with different levels of technological exposure; processing-oriented activities are more susceptible than activities requiring judgement, interaction, and strategic capability.	P1: Technological replaceability is better assessed at the task/activity level than directly at the occupational level.
Muthaiyah et al. (2021)	Technology, accounting education, and activity structure	Structured operational activities have greater automation potential, while tactical and strategic activities require increasing levels of knowledge and higher-order thinking.	P2: Automation potential differs according to the structure and cognitive requirements of accounting activities.
Busulwa et al. (2026)	Digital competencies and entry-level accounting employment	Technology competencies emphasized in current entry-level vacancies differ from broader future-oriented competencies associated with professional progression.	P3: The effects of technological transformation should be considered across career stages rather than through a single future-accountant competency profile.

2.4 Proposition-Based Cross-Examination

Each initial proposition was examined against additional literature to identify evidence that could support, qualify, challenge, or extend it. This stage was conducted proposition by proposition rather than as a second comprehensive database search.

Additional literature was identified through a progressively focused search process. Each proposition defined a specific question, which was then translated into relevant search concepts. For example, the expectation that automation would move accountants toward advisory and strategic work led to a focused search on digitalization and accounting role change. Findings from these studies sometimes introduced new concepts, such as professional jurisdiction, which were then used to guide a more focused follow-up search.

The search process therefore followed a simple sequence: anchor study → focal claim → search concepts → cross-evidence → emerging concept → follow-up search.

Studies were retained when their theoretical arguments or empirical findings directly addressed the proposition being examined. Their contribution was classified as supporting, qualifying, challenging, or extending the initial proposition. Table 2 provides the search and evidence trail for this process.

Table 2. Search and evidence trail for proposition-based cross-examination

Initial proposition	Question examined	Search concepts	Cross-evidence	Contribution to analysis
P1. Replaceability is better assessed at the task/activity level	Does task automation imply occupational replacement?	accounting; AI/automation; tasks; human roles	Leitner-Hanetseder et al. (2021); Andreassen (2020)	Qualified and extended the proposition by showing augmentation, collaboration, and



				redistribution without necessary occupational elimination.
P2. Automation potential differs across accounting activities	Does automation of routine work necessarily lead to higher-value accounting roles?	accounting; digitalization; role change; specialization; hybridization; deskilling	Andreassen (2020); Gardner & Bryson (2021); Rautiainen et al. (2024)	Challenged a linear upgrading interpretation by identifying several possible role outcomes.
Follow-up from P2	How may technologically changed work be divided across professional groups?	accounting; digitalization; professional jurisdiction; boundary work	Andreassen (2020); Wanderley & Horton (2026)	Extended the analysis by introducing professional boundaries as a mechanism shaping role outcomes.
P3. Technological transformation should be considered across career stages	Are future-oriented technology competencies equivalent to current entry-level requirements?	accounting; technology competencies; entry-level; employability; career progression	Busulwa et al. (2026), interpreted alongside Bowles et al. (2020) and Muthaiyah et al. (2021)	Qualified the future-accountant narrative by distinguishing immediate employability from longer-term professional development.

The final evidence base therefore included studies retained from the initial screening together with additional studies identified through proposition-based cross-examination.

2.5 Critical Synthesis

The final stage brought together the initial propositions and the cross-evidence identified in the previous stage. Evidence was organized in a critical evidence matrix to make the analytical process more transparent. The matrix records the study context, level of analysis, relevant findings, relationship to the initial proposition, and contribution to the developing interpretation (see Appendix A).

The synthesis examined the evidence across three connected levels: tasks, jobs and roles, and professional outcomes. Evidence concerning automation, substitution, or augmentation was first examined at the task level. The analysis then considered how changes in these activities affected the distribution and combination of work at the job and role level, before considering their broader professional implications.

The analytical sequence was therefore: Task-level technological change → task redistribution → job and role reconfiguration → professional outcomes.

CRITICAL ANALYSIS AND FINDINGS

3.1 Task Automation Does Not Necessarily Mean Occupational Replacement

The first finding concerns the level at which technological replaceability is assessed. Accounting jobs consist of different activities, and these activities have different levels of exposure to automation. Bowles et al. (2020) draw on prior research suggesting that processing-oriented activities are more exposed to technological disruption, while activities involving interaction, judgement, experience, and strategic capability remain more dependent on human capabilities. Muthaiyah et al. (2021) provide a related conceptual distinction between structured operational activities, semi-structured tactical activities, and strategic activities requiring higher-order thinking.

Together, these studies support a task-level view of replaceability, but their evidence should be interpreted carefully. In particular, Muthaiyah et al. (2021) describe differences in automation potential rather than observed occupational displacement. Technological capability, actual adoption, human substitution, and occupational replacement are related but different phenomena.

The relationship between technology and human work is also not limited to complete substitution. Leitner-Hanetseder et al. (2021), using future-oriented expert evidence, identify accounting roles and tasks that may remain human, be performed by AI-based technologies, or involve human-AI collaboration. Task automation therefore does not necessarily remove human participation from the broader job.

This distinction separates three levels of change. Task automation refers to technology performing a particular activity. Human substitution concerns whether human participation in that activity is reduced or removed. Occupational replacement is a broader outcome in which technological change across activities substantially reduces the need for the job itself. Evidence at the task level therefore does not automatically establish replacement at the occupational level.

Organizational evidence supports this distinction. Andreassen (2020) shows that digital technology can contribute to changes in management accounting roles and to the redistribution of work and jurisdiction among professional groups. In the case studied, some management accountants developed broader business-oriented roles, while others moved toward narrower and more specialized roles.

Overall, the reviewed evidence provides stronger support for task-level technological exposure than for occupational replacement. Accounting activities may be automated, augmented, retained, or redistributed without eliminating the broader occupation. Whether these changes eventually reduce the need for particular accounting jobs depends on how the remaining and newly configured activities are combined and allocated.

3.2 Automation Does Not Always Lead to Professional Upgrading

A common expectation is that automation of routine processing will increase the relative importance of analytical, advisory, and strategic work. Bowles et al. (2020) distinguish more processing-oriented activities from advisory and transformative activities, while broader reviews similarly report increasing importance of non-routine, analytical, technological, interpersonal, and business-oriented capabilities (Kroon et al., 2021; Pargmann et al., 2023).

However, professional upgrading is not an automatic outcome. Andreassen (2020)

identifies divergent changes within the same organization: broader business-oriented roles at group level and narrower, more specialized roles at divisional level. The study also shows competition over professional jurisdiction between management accountants and other expert groups.

Rautiainen et al. (2024) likewise identify fluid and varying management-accountant role identities, including bean-counter, business-partner, and IT-related specialist roles, alongside increasing work in multidisciplinary teams. These findings suggest role differentiation and hybridization rather than convergence toward a single higher-value role.

Less positive outcomes are also represented in the literature. Gardner and Bryson (2021), based on interviews with UK accounting firms, show that technological innovation together with regulatory change is associated with changes in accounting practices and business models and raises concerns about commoditization and deskilling. These findings challenge the assumption that technological change necessarily leaves accountants with more professionally valuable work.

The cross-evidence also shows why task redistribution matters. Andreassen (2020) demonstrates that specialist groups can acquire jurisdiction over areas previously connected with management accounting, while Wanderley and Horton (2026) identify several boundary-work strategies through which finance professionals respond to digitalization, including expansion, defence, collaboration, boundary spanning, and organizational restructuring. Thus, work affected by technology does not necessarily remain within the same professional boundaries.

The evidence therefore supports a contingent rather than linear upgrading argument. Automation may contribute to role expansion, but it may also be associated with specialization, hybridization, changing professional boundaries, or deskilling. The continued existence of accounting jobs consequently does not, by itself, demonstrate professional upgrading.

3.3 Technological Competency Requirements Differ Across Career Stages

A third finding concerns the timing of technological competency requirements across accounting careers. Discussions of the future accountant often combine competencies needed for current employment with those expected to become important later. Busulwa et al. (2026), based on 110 entry-level accounting job advertisements, distinguish these two horizons. Current employer signals are concentrated mainly on accounting/business systems and data-related competencies, while advanced technical, emerging-technology, and strategic technology competencies are rarely present in entry-level recruitment.

Busulwa et al. (2026) interpret these less frequently signalled competencies as progression-oriented requirements rather than immediate entry-level screening requirements. This distinction suggests that technological competency requirements should be considered across career stages rather than through a single future-accountant competency profile.

This career-stage perspective also qualifies the professional-upgrading argument. Progression toward advisory and transformative roles cannot be understood solely as the acquisition of technological skills. The literature reviewed here suggests a need to distinguish foundational digital capabilities required for current work from broader technological and

strategic capabilities developed for later professional roles.

For accounting education, the implication is therefore not simply to add more technologies to the curriculum. Muthaiyah et al. (2021) emphasize greater technological inclusion in accounting education, while Busulwa et al. (2026) show that competency requirements can be sequenced according to immediate employability and longer-term development. Accounting education and professional development may therefore need to combine foundational digital capabilities with pathways for progressively developing more advanced technological and strategic competencies.

3.4 Synthesis: A Contingent View of Accounting Job Change

The three findings can be combined into a contingent explanation of how technological change affects accounting jobs. Technological change is most directly visible at the task level, where activities may be automated, augmented, retained, or performed through human-technology collaboration. These changes do not automatically result in occupational replacement.

Changes at the task level can then alter how work is distributed and combined. Activities may remain within accounting roles, move to technological systems, or become contested or shared across professional groups. Job and role configurations can therefore change even when the broader occupation remains.

The professional outcomes of this reconfiguration are not uniform. The reviewed evidence identifies possibilities including role expansion, specialization, hybridization, changing professional boundaries, and deskilling. Existing role orientation may also shape how digitalization is experienced (van Slooten et al., 2026), while competency requirements differ across career stages (Busulwa et al., 2026).

The synthesis can therefore be summarized as: Technological change → task substitution or augmentation → task redistribution → job and role reconfiguration → professional outcomes.

The relationships between these stages are not automatic. Organizational context, professional boundaries, existing roles, and career stage may influence the outcomes. The effects of technological change on accounting jobs are therefore better understood through task redistribution and job and role change than as a simple choice between occupational replacement and survival.

DISCUSSION

4.1 Rethinking Accounting Job Replaceability

The findings challenge the use of technological capability at the task level as a direct indicator of occupational replaceability. Estimates of automation exposure may identify activities that technology can perform, but they provide limited information about how those activities are subsequently redistributed and recombined into jobs. Occupational replaceability should therefore be understood as an outcome of work reconfiguration rather than as a direct consequence of task automation.

This distinction also changes how occupational survival should be interpreted. The persistence of accounting jobs cannot itself be treated as evidence that accountants have moved into higher-value work. Digitalization may broaden some roles while narrowing,

specializing, or redistributing others (Andreassen, 2020; Rautiainen et al., 2024). Professional upgrading is therefore one possible outcome, rather than an automatic consequence of automation.

Task redistribution provides an important mechanism for explaining these different outcomes. Work affected by technology may remain within accounting, become shared with technological systems, or move across professional boundaries. Evidence on professional jurisdiction and boundary work shows that accountants and other specialists may compete, collaborate, span boundaries, or reorganize responsibilities as digitalization progresses (Andreassen, 2020; Wanderley & Horton, 2026). The professional consequence of automation therefore depends not only on which tasks remain, but also on who acquires jurisdiction over the remaining and newly created work.

4.2 Career Development and the Future Accountant

The career-stage finding adds another dimension to the future-accountant debate. Busulwa et al. (2026) show that competencies signalled for current entry-level employment are not identical to the broader technological and strategic competencies associated with later professional progression. The future accountant should therefore not be treated as a single competency profile that applies equally across career stages.

This distinction raises a further issue that is not resolved by the reviewed evidence. If some routine activities traditionally performed early in accounting careers become increasingly automated, the profession may need to reconsider how accountants acquire the contextual knowledge and judgement required for later advisory and strategic roles. The present review does not establish that automation weakens professional learning, but it suggests that competency development should be examined together with changes in the structure of early-career work.

For accounting education and professional development, the implication is therefore not simply to add more technologies. A more useful approach may be to sequence technological competencies across career stages while developing them alongside accounting knowledge and professional judgement. Foundational digital and data capabilities may support current work, while more advanced technological and strategic capabilities can be developed progressively (Muthaiyah et al., 2021; Busulwa et al., 2026).

4.3 Contributions and Practical Implications

This review contributes to the literature by separating three levels that are often discussed together: task substitution, job and role change, and professional outcomes. It further identifies task redistribution as the mechanism connecting these levels. This distinction helps explain why increasing technological capability can coexist with continued accounting employment and heterogeneous professional outcomes.

The review also reframes professional upgrading as a contingent outcome. Whether automation expands or narrows accounting roles depends partly on how remaining and newly created work is distributed across accountants, technological systems, and other professional groups. Professional jurisdiction therefore becomes an important part of explaining the consequences of technological change, consistent with evidence of competition, collaboration, boundary spanning, and restructuring across professional groups (Andreassen, 2020; Wanderley & Horton, 2026).

For organizations, educators, and professional bodies, the implication is that adaptation to technological change involves more than adding digital skills. Organizations need to consider how automation redesigns accounting work and career pathways, while educators and professional bodies need to develop technological competencies alongside accounting knowledge, professional judgement, and opportunities for professional progression.

CONCLUSION, LIMITATIONS, AND FUTURE RESEARCH

This critical review suggests that technological replaceability in accounting is better understood as a process of task redistribution and job reconfiguration than as a simple question of whether technology will replace accountants. Technology may automate or augment particular activities without eliminating the broader job. At the same time, occupational survival does not necessarily imply professional upgrading: technologically affected work may be redistributed into broader advisory roles, narrower specializations, hybrid roles, or across professional boundaries.

The review is subject to several limitations. It was designed as a critical review rather than an exhaustive systematic review, beginning with a bounded set of 31 Scopus-derived records and adding literature purposively as the analysis developed. The evidence is also methodologically and contextually diverse, with a substantial part of the empirical literature focused on management accounting and organizational finance roles. The outcomes identified here should therefore be interpreted as possible patterns of change rather than estimates of their prevalence across the accounting profession.

Future research should examine these relationships longitudinally and across different accounting functions and organizational settings. Particular attention is needed to how task automation leads to redistribution and job reconfiguration, which professional groups retain or acquire technologically changed work, and how changes in entry-level tasks affect the development of accounting knowledge, contextual understanding, professional judgement, and progression toward more advanced roles.

Overall, the key question is not only which accounting tasks technology can perform, but what happens to the remaining and newly configured work, who performs it, and how these changes reshape accounting roles and career development.

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