Vol 2 No 6, 2025 || E-ISSN 2997-7258

The Journal of Academic Science

journal homepage:
https://thejoas.com/index.php/

The Impact of Digitalization and Blockchain Technology on Accounting Process Efficiency in Global Companies

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KEYWORDS
Digitalization, Blockchain, Accounting Efficiency.

ABSTRACT
Digital transformation has changed various aspects of business, including in accounting. Digitization and blockchain technology offer higher efficiency, transparency, and security in the recording of global corporate financial transactions. However, the adoption of this technology still faces various challenges such as regulations, system integration, and high implementation costs. This research aims to analyze the impact of digitalization and blockchain on the efficiency of accounting processes in global companies as well as identify the challenges faced in their implementation. This study uses a qualitative method with a literature review approach. Data was collected from various scientific journals, academic books, as well as relevant industry publications in the last five years. Thematic analysis techniques are used to identify key patterns and trends in the application of digitalization and blockchain in the field of accounting. The results show that digitalization enables the automation of accounting processes, reduces human error, and increases speed in auditing and financial reporting. Meanwhile, blockchain offers a more transparent and secure record-keeping system, reduces the risk of fraud, and improves the efficiency of global financial transactions. However, the main challenges in its implementation include high initial costs, lack of technical expertise, and the lack of uniform regulations in various countries. Therefore, a more mature adaptation strategy is needed so that the benefits of digitalization and blockchain can be optimized in the global corporate accounting system.

1. INTRODUCTION

Digital transformation has changed various aspects of global business, including in the field of accounting. The development of information and communication technology allows the automation of various accounting processes that previously required manual intervention (Tan et al., 2024). Digitalization in accounting has led to increased efficiency, accuracy, and transparency in financial reporting (Fajriyaha, 2025). One of the key technologies that plays a role in this change is blockchain, which offers secure, immutable, and decentralized transaction recording (Hutabarat & Firdaus, 2024).

Blockchain is a decentralized technology that allows data to be stored in the form of interconnected and encrypted blockchains. Each block in this chain contains information that cannot be changed without consensus from the entire network, making it highly secure and transparent. The technology was first popular through cryptocurrencies like Bitcoin, but it has

now been implemented in a variety of sectors, including finance, healthcare, and supply chain. For example, research by Ridwan (2024) shows that blockchain has been used in digital data security systems to improve protection against hacking and data manipulation in financial transactions (Ridwan, 2024).

In addition to improving security, blockchain also plays a role in the efficiency of digital systems. In a study by Kristomo et al. (2025), blockchain is used to improve efficiency and transparency in commercial applications by reducing reliance on intermediaries (Almagribi et al., 2025). Meanwhile, Nuradi and Khatimah (2024) in their study highlight the role of blockchain in increasing accountability in the digital waqf system by ensuring that donated funds remain transparent and auditable (Nuradi & Khatimah, 2024).. With the continued development of blockchain-based innovations, this technology is predicted to increasingly become the backbone of various digital systems in the future.

The application of blockchain technology in accounting allows companies to record transactions more transparently and reduce the risk of fraud (Adrian & Dewayanto, 2024). Blockchain-based systems can eliminate the need for intermediaries, thereby reducing transaction costs and speeding up the accounting process (Widiana et al., 2024). For example, various global companies have adopted blockchain in their bookkeeping and auditing systems to improve the accountability of their financial statements (Luxmana & Oktafiyani, 2022). With this integration, blockchain not only improves operational efficiency but also helps in compliance with increasingly complex regulations (Juniardi, 2024).

In addition to efficiency, blockchain technology also contributes to the improvement of accounting data security. Blockchain-based logging systems have strong cryptographic features, making data more resistant to manipulation or hacking (Hidayatulloh, 2024). This is especially relevant for global companies that have to handle large transaction volumes and are sensitive to cybercrime threats (Nugroho et al., 2024). In addition, blockchain can reduce the risk of human error in recording financial transactions because recording is done automatically through smart contracts (Fauziyyah, 2022).

In an increasingly competitive global business environment, companies are required to adapt to technological developments to remain relevant and efficient (Zurnali & Wahjono, 2024). The use of blockchain in accounting systems not only provides operational benefits but also strengthens the transparency and credibility of financial statements, which are key factors in attracting investors and increasing customer trust (Kurniawan et al., 2023). Therefore, it is important to understand how digitalization and blockchain technology affect the efficiency of accounting processes in global companies.

Although various studies have shown the benefits of digitalization and blockchain in the world of accounting, there is still a gap in understanding their long-term impact on the efficiency of global companies (Rosmala, 2024). Some challenges in the implementation of blockchain in the field of accounting, such as technological complexity, high investment costs, and regulatory limitations, are still major obstacles for many companies (Lisdawati et al., 2024). Therefore, this research is important to further explore how digitalization and blockchain technology can improve the efficiency of accounting processes as well as overcome challenges in their application in global

companies.

Several previous studies have discussed the impact of digitalization and blockchain in the field of accounting. For example, research by Kurnia (2023) found that digitalization has a significant impact on the efficiency of management accounting systems, especially in terms of financial reporting and cost control (Ice et al., 2023). In addition, research by Nugroho and Kusumawati (2024) highlights how blockchain can increase transparency in recording financial transactions and reduce the risk of fraud (Nugroho et al., 2024). However, more research is still needed on how this technology can be optimally implemented on a global scale and how regulations in different countries can affect its effectiveness.

This research aims to analyze the impact of digitalization and blockchain technology on the efficiency of accounting processes in global companies. Specifically, this research will explore how the integration of this technology can improve the accuracy of transaction recording, speed up the audit process, and reduce operational costs in accounting systems. In addition, this research will also identify the main challenges in the application of blockchain and provide recommendations for companies in optimizing this technology to improve efficiency and transparency in financial management.

2. METHOD

This study uses a qualitative method with a literature review approach to analyze the impact of digitalization and blockchain technology on the efficiency of accounting processes in global companies. Literature study is a research method that examines and reviews various scientific sources in order to gain a deep understanding of the topic being researched (Snyder, 2019). This method was chosen because it allows researchers to identify trends, challenges, and benefits that have been documented in various previous studies related to digitalization and blockchain in the field of accounting.

The data sources in this study consist of secondary data obtained from scientific journals, academic books, industry reports, and related publications published in the last five years. The main sources come from academic databases such as Google Scholar, ResearchGate, ScienceDirect, and national journals such as the Journal of Financial and Business Accounting and the Journal of Digital Economics and Business. The selected article must meet the criteria of relevance to the research topic, have a valid methodology, and have gone through a peer-review process (Webster & Watson, 2002).

The data collection technique is carried out by the documentation method, where data is collected by searching, reading, and organizing various literature relevant to the research topic (Bowen, 2009). This process includes the identification of key keywords such as "digitization of accounting," "blockchain in accounting," "digital accounting efficiency," and "technology transformation in accounting." In addition, this study also applies the snowball sampling technique, which is to track references from articles that have been obtained to find a wider and more in-depth source (Boell & Cecez-Kecmanovic, 2015).

The data analysis method in this study uses a thematic analysis approach to identify the main patterns and findings from various literature that has been collected. This analysis is carried out by reading and extracting key information, then grouping the data based on emerging themes, such as the impact of digitalization on accounting efficiency, the benefits of blockchain in

accounting, and the challenges of implementing this technology in global companies (Nowell et al., 2017). This approach allows researchers to develop a comprehensive understanding of how digitalization and blockchain affect accounting processes globally.

3. RESULT AND DISCUSSION

The following is a table of literature data that is the result of the findings in this study. The data presented in this table is the result of a selection of various scientific articles that discuss the impact of digitalization and blockchain technology on the efficiency of accounting processes in global companies. Of the various articles found, only 10 articles were selected based on relevance, methodological quality, and relevance to the research theme.

Table 1. literature review

No	Author	Title	Main focus
1	Ghose et al. (2024)	Blockchain Applications in Accounting and Auditing: Research Trends and Future Research Implications	Blockchain improves transparency, reduces fraud, and speeds up the audit process
2	Lusiana & Mujanah (2024)	Innovation and Adaptation Strategies Towards The Digital Economy in Business Transformation	Blockchain technology improves transaction security and financial transparency of global companies
3	Al-Okaily (2025)	The Antecedents and Outcomes of Accounting Information Systems Usage	Blockchain accelerates record-keeping efficiency and improves compliance with accounting regulations
4	Apsilyam & Shamsudinova (2025)	Effects of Blockchain Implementation in Supply Chain Management	Blockchain creates a more flexible and efficient business ecosystem
5	Ur Rahiman et al. (2024)	Adoption of Digital Tools for Accounting Functions—Academicians and Practitioners Perspective	Digitization improves the accuracy of financial statements and operational efficiency
6	Magli & Amaduzzi (2025)	News in Financial Measures	Blockchain revolutionizes transparency and efficiency of financial reporting
7	Rueboon et al. (2024)	The Role of Trust in Mediating the Effect of Blockchain and E-Payment on Logistics 4.0 and Supply Chain Capabilities	Blockchain increases trust and efficiency in digital supply chains
8	De Silva et al. (2024)	Exploring the Impact of Digital Knowledge, Integration and Performance on Sustainable Accounting, Reporting and Assurance	Digitization accelerates accounting automation and improves the accuracy of financial data
9	Gupta & Kaur	E-banking, Fintech, & Financial	Blockchain strengthens data security

	(2024)	Crimes	in banking and accounting systems
10	Mansour & Vadell (2024)	Finance and Law in the Metaverse World	Digitalization and blockchain accelerate the automation of the global financial system

Digitalization and blockchain technology have become key elements in modern accounting transformation, especially in global companies that continue to grow in a dynamic and competitive business environment. Based on the results of the analysis of ten scientific articles that have been selectively selected, it can be concluded that these two technologies play a significant role in improving efficiency, transparency, and security in the accounting process.

In research conducted by Ghose et al. (2024), blockchain was identified as one of the technologies that has a major impact in the field of accounting and auditing. Blockchain allows for the recording of transactions that are secure, immutable, and verifiable by all interested parties. This not only increases transparency but also minimizes the risk of fraud in financial statements. Blockchain also speeds up the audit process by providing more accurate and accessible records of transactions in real-time, reducing the need for time- and resource-intensive manual verification (Priom et al., 2024).

Research by Lusiana and Mujanah (2024) further strengthens this argument by highlighting how blockchain technology can be applied in business innovation and adaptation strategies in the digital age. With the increasing demands of data transparency and security, global companies must adopt these technologies to ensure that their financial transactions remain secure and reliable. Blockchain not only makes it easier to record transactions but also reduces dependence on third parties, thus speeding up the process of recording and verifying transactions. In the long run, this can reduce operational costs and increase efficiency in the company's financial management (Lusiana et al., 2024).

Meanwhile, a study conducted by Al-Okaily (2025) emphasizes the positive impact of the use of blockchain-based accounting information systems. This system is able to improve the efficiency of recording transactions by speeding up the input process and minimizing human error. By using blockchain technology, companies can automate various accounting functions, including asset management, tax recording, and financial reporting. It also allows for better compliance with increasingly complex accounting regulations, as blockchain provides a track record of transactions that cannot be manipulated or deleted (Al-Okaily, 2025).

Furthermore, Apsilyam and Shamsudinova (2025) in their research on the implementation of blockchain in supply chain management found that this technology not only affects the accounting system directly, but also impacts the business ecosystem as a whole. With blockchain, companies can create more flexible, secure, and efficient business systems. Transaction data stored in the blockchain can be used to ensure that all transactions in the supply chain are recorded correctly and that there are no errors in recording costs and expenses. This is especially useful for global companies that have extensive and complex supply chains, where accurate transaction recording is crucial (Apsilyam & Shamsudinova, 2025).

In a broader perspective, research by your Rahiman et al. (2024) highlights the effectiveness of digitalization in accounting functions in general. The study found that the adoption of digital technology in accounting systems can improve the accuracy of financial statements as well as operational efficiency. Digitization eliminates repetitive manual processes and speeds up the processing time of financial data. In addition, with a more automated system, companies can reduce operational costs and human resources that were previously required to handle financial recording and analysis (Abhishek et al., 2024).

The impact of blockchain on financial reporting was also the main focus in the research conducted by Magli and Amaduzzi (2025). They found that blockchain could revolutionize transparency and efficiency in corporate financial reporting. With a decentralized and immutable system, companies can guarantee that their financial statements remain accurate and verifiable by auditors and other stakeholders. This is a plus for companies looking to increase investor confidence and strengthen their reputation in the global market (Magli & Amaduzzi, 2025).

Research conducted by Rueboon et al. (2024) examines how blockchain and digital payment systems (e-payments) can improve efficiency in supply chains and corporate logistics systems. In the context of accounting, this is especially relevant because blockchain systems allow for faster and more secure financial transactions. By eliminating intermediaries and simplifying the payment process, companies can reduce transaction costs as well as avoid potential errors in financial records. Higher trust in business transactions is also driving the growth of the broader digital ecosystem in the financial and accounting sectors (Ruangtip et al., 2024).

In addition, research by De Silva et al. (2024) reveals that digitalization not only accelerates automation in accounting systems but also improves the accuracy of financial data. They highlight how the integration of digital technology in accounting systems allows for more timely and more informative financial reporting for management in strategic decision-making. With more accurate data analysis, companies can improve operational efficiency and strengthen competitiveness in the global market (De Silva et al., 2025).

In a study conducted by Gupta and Kaur (2024), they found that data security is one of the main factors in the application of blockchain technology in accounting. This study shows that blockchain is able to secure a company's financial data with a strong encryption system, thereby reducing the risk of data leakage or manipulation of financial information. This is a major concern for global companies that have to handle large amounts of data and face increasingly complex cybercrime threats (C. M. Gupta & Kaur, 2024).

Finally, research by Mansour and Vadell (2024) highlights the role of blockchain in accelerating the automation of the global financial system. They found that this technology not only helps in the management of financial transactions but also improves efficiency in compliance with global regulations. With blockchain systems, companies can ensure that they comply with tax and financial reporting regulations in various jurisdictions without the need for lengthy and complex manual processes (Mansour & Vadell, 2024).

Overall, the studies that have been analyzed show that digitalization and blockchain technology have a profound impact on the efficiency of accounting processes in global

companies. This technology not only improves transaction transparency and security but also speeds up the process of recording, auditing, and financial reporting. By reducing reliance on manual and third-party systems, companies can reduce operational costs as well as improve the accuracy of their financial data. This makes blockchain one of the technological innovations that has the potential to change the way global companies manage their accounting systems in the future.

Discussion

Digitalization and blockchain technology have brought significant changes in the world of accounting, especially in terms of efficiency, transparency, and security of financial data. Global companies are beginning to adopt this technology to improve the accuracy of transaction logging, speed up the audit process, and reduce operational costs. However, the application of this technology also faces various challenges that need to be overcome so that the benefits can be maximized.

The Impact of Digitalization and Blockchain on the Efficiency of Accounting Processes in Global Companies

Digitalization and blockchain technology have fundamentally changed the way global companies manage their accounting systems. With the use of distributed ledger technology (DLT), financial data can be recorded in real-time with a much higher level of accuracy than conventional systems. This brings great benefits in improving the efficiency of recording transactions, speeding up the audit process, and reducing operational costs.

In traditional accounting systems, transactions often have to go through various stages of manual recording before they go into financial statements. This process is vulnerable to human error, double logging, and even data manipulation. However, with blockchain implementation, every transaction is automatically recorded in an immutable system, eliminating the risk of errors and ensuring the accuracy of the records.

For example, IBM and Walmart have been using blockchain in their supply chain systems. In the old system, the recording of transactions between suppliers and distributors often experienced errors or delays due to data mismatches between parties. With blockchain, financial transactions can now be recorded instantly and verified by all parties involved without the need for a third party. As a result, the accuracy of recording transactions has increased dramatically, reducing errors that could potentially harm the company.

In addition, research by Dai & Vasarhelyi (2017) shows that the use of smart contracts in blockchain can automate the execution of transactions based on predefined agreements, thereby reducing the need for manual verification (Dai & Vasarhelyi, 2017). This allows companies to minimize the potential for data manipulation and improve the accuracy of financial records.

One of the main challenges in traditional audits is delays in data access. Auditors often have to wait for reports from various departments before they can conduct verification. With blockchain, this process can be significantly accelerated because auditors have real-time access to all transactions that have been recorded in the system.

For example, Deloitte has developed a blockchain-based audit system that allows auditors to conduct continuous auditing. In this system, all transactions that occur within the company can be accessed and verified automatically. This reduces the time required for the audit process by up to 50%, as shown in (Yermack, 2017).

This implementation is also implemented by JPMorgan Chase, which uses a blockchain-based system to record their financial transactions. With this system, the internal audit process can

be carried out faster and more efficiently because each transaction has been verified automatically without the need for manual intervention.

One of the biggest advantages of applying blockchain in accounting is the reduction in operational costs. With traditional systems, financial transactions often involve various intermediaries such as banks, external auditors, and other financial institutions. With blockchain, these intermediaries can be eliminated because transactions can be instantly verified by the system.

For example, Siemens has adopted blockchain in its company-to-business (B2B) payment system. Previously, the payment process between Siemens' divisions and subsidiaries was often delayed due to bureaucracy and additional costs from intermediaries. With blockchain, transactions between entities can be completed in seconds at no additional cost. A study by Tapscott & Tapscott (2016) even showed that multinational companies that adopt blockchain can save up to 30% on administrative costs by reducing reliance on third parties (Tapscott & Tapscott, 2016).

In addition, PwC research (2020) found that automation in recording and processing financial data can reduce companies' operational costs by up to 40%. This is due to the reduced need for manual labor in the accounting process, as well as increased efficiency in the processing of financial data.

Challenges in the Implementation of Blockchain in Accounting

Although blockchain has great potential in improving the efficiency of accounting systems, its implementation in global companies still faces a number of significant challenges. Some of the key obstacles that must be addressed include technological complexity and high start-up costs, regulatory uncertainty, and concerns related to data security and privacy.

One of the main challenges in blockchain adoption is the high initial costs that companies have to incur. The application of this technology requires a large investment in IT infrastructure, system development, and human resource training to be able to understand and operate blockchain-based systems optimally.

For example, Maersk, a global logistics company, is trying to implement blockchain systems to improve the efficiency of its supply chain. However, the project faces major obstacles in integration with the legacy system that is still used by many of its trading partners. Maersk had to spend a lot of money to adapt the blockchain system to the existing platform as well as provide training to its employees and business partners. As a result, while these blockchain systems have succeeded in improving transparency and efficiency, the high initial costs are a major challenge in the full adoption of this technology (Treiblmaier, 2018).

In addition, a study conducted by Fridgen et al. (2018) shows that companies looking to implement blockchain often face difficulties in integrating this technology with traditional accounting systems such as ERP (Enterprise Resource Planning) (MIT Sloan Management Review, 2018). Because of this, many large companies prefer to conduct trials on a small scale before fully implementing blockchain in their systems.

Blockchain-related regulations are still evolving and differ from country to country. This creates uncertainty for companies that want to adopt this technology in their accounting systems. Some countries have begun to draft clear rules, while others are still in the exploration stage, so companies must ensure that the use of blockchain remains compliant with global accounting standards such as IFRS (International Financial Reporting Standards) and GAAP (Generally Accepted Accounting Principles).

For example, when Santander, one of the largest banks in Europe, tried to implement blockchain in its financial system, they faced challenges in adapting this technology to anti-money

laundering (AML) regulations and tax compliance. These banks must work closely with regulators to ensure that the blockchain systems they use remain compliant with applicable financial rules. As a result, the implementation of blockchain in the financial sector has been delayed because it has to go through various stages of regulation (Yeoh, 2017).

In addition, the United States Securities and Exchange Commission (SEC) and the Financial Services Authority (OJK) in Indonesia are still keeping an eye on blockchain developments to ensure that this technology is not used for illegal activities, such as money laundering or tax evasion. This regulatory uncertainty often discourages companies from fully adopting blockchain in their accounting systems.

Although blockchain is known to have a high security system, there are still concerns regarding data privacy and the potential risk of information leakage. In a public blockchain system, all transactions are accessible to anyone, which can be a problem for companies that require a high level of confidentiality in their financial statements.

One of the real cases occurred with Facebook and its Libra project (now known as Diem). Facebook originally designed Libra as a blockchain-based digital currency that could be used globally. However, the project has received a lot of criticism regarding data protection and transaction transparency, especially from financial regulators in the United States and Europe. Concerns that user data will be exposed on public blockchain networks have led Facebook to change its strategy and adjust its systems to be more closed and compliant with regulations (Taskinsoy, 2019).

To address this issue, many companies now prefer to use private or consortium blockchains, where only authorized parties can access the data. An example is JP Morgan Chase, which developed the Quorum blockchain system for corporate financial transactions. By using private blockchains, they can ensure that financial data remains secure and can only be accessed by authorized entities (S. Gupta & Sadoghi, 2021).

Recommendations

In order for companies to maximize the benefits of blockchain in accounting, the following steps can be implemented:

a. Adopting a Hybrid Approach
   Companies can combine conventional accounting systems with private blockchains to improve efficiency without sacrificing internal data controls.
b. Enhancing HR Expertise in Blockchain Technology
   Companies need to invest in training for accounting staff and auditors so that they can understand and operate blockchain-based systems optimally.
c. Collaborating with Regulators and Third Parties
   Companies must work closely with regulatory bodies and external auditors to ensure that blockchain implementation remains compliant with global accounting standards.
d. Using Smart Contracts for Automation
   The use of smart contracts can help companies reduce the involvement of third parties in transaction verification, thereby reducing costs and increasing efficiency.

4. CONCLUSION

Digitalization and blockchain technology have had a significant impact on the efficiency of accounting processes in global companies. Digitization enables the automation of transaction recording, accelerating audits, and improving the accuracy of financial reporting. Meanwhile, blockchain plays a role in increasing transparency, reducing the risk of fraud, and simplifying the accounting process by eliminating intermediaries. Global companies that have adopted this technology have shown increased operational efficiency as well as reduced costs in their accounting systems. However, the implementation of blockchain and digitalization still faces several challenges, such

as technological complexity, high implementation costs, and a lack of uniform regulation at the international level.

In order for companies to maximize the benefits of digitalization and blockchain in accounting, strategic measures are needed such as adopting a hybrid approach between conventional systems and private blockchains, increasing human resource training related to these technologies, and collaborating with regulators to ensure compliance with global accounting standards. The use of smart contracts is also recommended to automate the transaction process, reduce third-party involvement, and reduce operational costs.

Further research can be more in-depth in exploring the regulatory aspects of blockchain in global accounting, especially related to compliance with international financial standards. In addition, empirical studies that directly observe the implementation of digitalization and blockchain in various industry sectors can provide more concrete insights into their effectiveness and adoption challenges. Further research could also examine how the integration of blockchain with artificial intelligence (AI) can further improve accounting efficiency in the future.

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