American Journal of Economics and Business Innovation (AJEBI)

ISSN: 2831-5588 (ONLINE), 2832-4862 (PRINT)

VOLUME 5 ISSUE 3 (2026)

PUBLISHED BY
E-PALLI PUBLISHERS, DELAWARE, USA

American Journal of Economics and Business Innovation (AJEBI)

Volume 5 Issue 3, Year 2026
ISSN: 2831-5588 (Online), 2832-4862 (Print)
DOI: https://doi.org/10.54536/ajebi.v5i3.7756
https://journals.e-palli.com/home/index.php/ajebi

Convergence of Digital Transformation in Accounting and Auditing Research and Training: Preliminary Survey and Solutions

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Article Information

Received: March 02, 2026

Accepted: May 13, 2026

Published: September 12, 2026

Keywords

Artificial Intelligence, Accounting, Auditing, Benefits, Challenges, Education, Research

ABSTRACT

In the context of digital transformation profoundly impacting higher education, this paper explores the integration of Artificial Intelligence (AI) into accounting and auditing education and research. Through literature review and empirical survey, the study highlights key benefits of AI, including task automation, real-time data analysis, and improved training quality. At the same time, it identifies major challenges such as infrastructure limitations, digital skill gaps, and ethical concerns. Based on the findings, the paper proposes a set of comprehensive solutions, ranging from curriculum redesign and faculty development to the establishment of legal frameworks and supportive policies for effective digital transformation in the accounting and auditing sector. This study explores the integration of digital transformation, particularly Artificial Intelligence (AI), into accounting and auditing education in Vietnam, aiming to identify benefits, challenges, and propose practical solutions. An empirical survey was conducted using a questionnaire based on the Technology Acceptance Model (TAM), targeting lecturers, alumni, and experts. Data were analyzed with SPSS 20.0 through descriptive statistics. While participants recognized AI's potential to enhance teaching quality and student employability, actual application rates remained low (AI: 8%, data analytics: 28%). Key challenges include lack of training (80%), technical support (72%), and infrastructure (64%). Strengthening digital competencies in accounting education supports labor market readiness, drives digital economy development, and enhances financial governance, contributing to sustainable economic growth.

INTRODUCTION

In the context of globalization and the remarkable development of digital technology, digital transformation has become an inevitable trend, having a profound impact on all areas of socio-economic life. The field of accounting, with its central role in providing financial information, is also not out of this trend. On a global scale, businesses and organizations are increasingly aware of the importance of applying digital technology to improve operational efficiency, optimize costs, and make more accurate business decisions (Do Khanh Nam *et al.*, 2024)

In Vietnam, the digital transformation process in the field of accounting is taking place strongly, driven by the Government's guidelines and policies. Decision No. 749/QD-TTg approving the "National Digital Transformation Program to 2025, orientation to 2030" and Decision No. 633/QD-TTg promulgating the Accounting and Auditing Strategy to 2030 have affirmed the goal of promoting the application of information technology, science and technology in the field of accounting, audit. This shows the special attention of the state to the modernization of the accounting industry, ensuring to meet the increasing requirements of the digital economy. It is these changes in the accounting environment that impose urgent requirements on the higher education system, especially accounting training programs, and at the same time to meet the needs of the increasingly demanding labor market, requiring graduates not only to master professional knowledge but also to master the necessary digital skills cut. Universities in Vietnam need to proactively update training programs and innovate teaching methods to equip students with the necessary digital competencies, helping them be confident and successful in the context of ongoing digital transformation 8. A recent study14 also points to differences in digital competencies between students and accounting professionals, pointing to the need for increased digital skills training in universities.

This article focuses on research on digital transformation in the field of accounting in Vietnam, especially in the context of teaching at the university level. The main goal is to clarify the benefits that digital transformation brings to the accounting industry and accounting education, identify the challenges that Vietnamese universities are facing when implementing digital transformation in their training programs, and propose feasible solutions to overcome these challenges. thereby improving the quality of training accounting human resources to meet the requirements of the digital era.

LITERATURE REVIEW

Digital transformation in the field of accounting can be understood as the process of applying digital technologies to all aspects of accounting activities, from collecting, processing, and storing information to preparing financial statements and auditing (Tokyo

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techlab, 2024). This is not merely the digitization of existing documents and processes, but also a change in working methods, organizational models, and ways of providing accounting information 5. The ultimate goal of digital transformation in accounting is to enhance efficiency, accuracy, transparency and the ability to make data-driven decisions 3.

Key technologies driving digital transformation in accounting include artificial intelligence (AI), big data, Internet of Things (IoT), cloud computing, blockchain technology, and robotic process automation (RPA). These technologies enable the automation of repetitive tasks, the processing of large amounts of data in a short time, the provision of real-time accounting information, and the enhancement of system security. In the context of extensive digital transformation in higher education and the accounting and auditing industry, artificial intelligence (AI) is emerging as a strategic tool capable of reshaping the way teaching, learning and academic research are conducted. To comprehensively assess the multidimensional impacts of AI in this field, the study used a SWOT model (Helms & Nixon, 2010) to analyze four key aspects: strengths, weaknesses, opportunities, and challenges. This approach not only allows for the identification of intrinsic and exogenous factors influencing AI implementation, but also provides a foundation for making strategic recommendations for educational institutions and professional organizations.

Some studies on the application of AI in research and training can be counted, the survey results of Losbichler *et al.* (2021) reflect a high consensus on the outstanding benefits that AI brings in the field of accounting and auditing. Specifically, 87% of survey participants agree that AI helps increase data processing efficiency, especially when dealing with large volumes of financial information. Additionally, a notable strength is AI's ability to detect fraud and financial errors. According to the survey, 79% of educators and 82% of industry experts believe that AI helps increase accuracy in detecting financial irregularities (Yuhertiana *et al.*, 2024). Machine learning algorithms have the ability to learn from past data to identify patterns of risky behavior that humans may miss, especially in complex and diverse data environments (Issa *et al.*, 2016). From a training perspective, this places a requirement to integrate content related to data analysis and machine learning models into the curriculum so that students can understand and control the decision-making process of these tools.

In addition, the ability to perform real-time analysis is considered another outstanding advantage of AI. 73% of respondents appreciate AI's ability to provide timely financial information for decision-making (Appelbaum & Nehmer, 2017). AI systems can monitor data continuously, detect fluctuations instantly, and issue alerts, thereby improving the organization's ability to respond quickly (Vasarhelyi *et al.*, 2015). For training and research, this competency helps learners approach decision-making based on dynamic data instead of traditional static data.

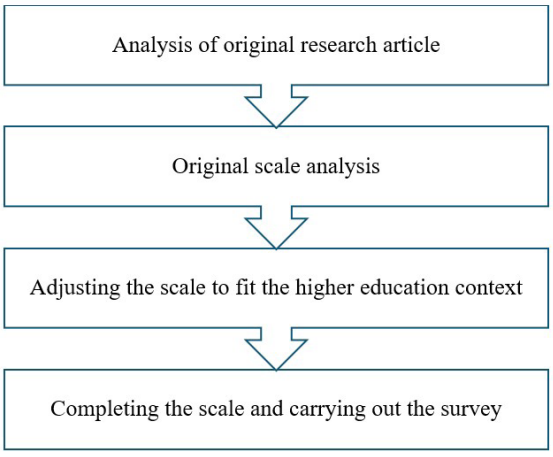
However, besides the obvious benefits, the application of AI also reveals a number of weaknesses that need to be seriously considered. One of the most common obstacles is the cost of initial deployment and training. According to the survey, 68% of participants expressed concerns about the level of investment needed to build technology infrastructure and improve the capacity to use AI (Liu & Vasarhelyi, 2014). This is especially noteworthy for small educational institutions or small and medium-sized enterprises – who often lack the resources to keep up with technology trends.

In addition, the issue of transparency and explainability of AI systems is also raised. The field of accounting and auditing inherently requires high transparency, auditability, and accountability, so the integration of non-transparent AI tools can give rise to legal and ethical risks (Baldwin *et al.*, 2020). Another long-term weakness is the risk of deterioration of traditional professional skills. 63% of survey respondents are concerned that excessive reliance on technology may prevent students from fully developing foundational skills such as logical thinking, judgment, and manual testing (Cooper *et al.*, 2019). This is a problem that requires restructuring the training program so that AI plays a supporting role instead of completely replacing the analytical ability of learners.

MATERIALS AND METHODS

This study uses a specialized survey method, using a questionnaire according to the theory of technology acceptance (TAM). This model describes the intention to use and the action of use is influenced by direct factors and impact factors, to use this model in the study, the authors go through the following steps:

After having the survey questionnaire, the author



conducted an online survey of experts including university lecturers, researchers, alumni, especially although the article wanted to learn about trends and risks in higher education, but did not choose the survey subject as students because students are the ones who are using the service training at training units (intermediate, college, university) and will be greatly affected by current learning, so it can lead to bias (answering in favor of learning, avoiding answers, answering untruthfully, ...) in answering the questionnaire. The survey is conducted online with the

expectation that more than 150 respondents are working and working in the field of accounting and auditing. After completing the survey, the author conducted a survey of two main groups of lecturers and students in the field of accounting and auditing to find out their perceptions and views on the application of artificial intelligence (AI) in research and training activities. Survey data is presented through aggregate tables, which include descriptive statistics such as mean and variance. These indicators not only reflect the level of consensus or dispersion in the views of survey participants, but also contribute to clarifying the overall picture of how AI is being viewed in the academic environment, especially in the context of increasingly strong digital transformation.

The use of surveys with specific statistical value allows authors to quantitatively assess factors such as awareness, readiness to adopt AI, and expectations or fears surrounding the integration of AI into teaching and learning. Through this, the survey results not only help describe the current situation but also provide an important database to answer the research questions posed. Specifically, the results will contribute to answering the first research question (RQ1):

RQ1: "What are the perceptions of lecturers and students about the benefits of applying AI in accounting and auditing learning and research?"

Answering the first question helps the author to clarify the level of understanding and positive or negative attitudes of these two groups of subjects towards AI.

At the same time, the survey data will also be used to answer the second research question (RQ2):

RQ2: "What are the difficulties and challenges that lecturers and students face when applying AI to learning and research?"

Survey content related to technical infrastructure, access to technology, level of use of AI, or barriers in skills and psychology will help clarify the factors that hinder the effective implementation of AI in the higher education environment. The systematic development and analysis of such surveys not only contributes to answering research questions but also has practical implications in proposing solutions to improve the efficiency of integrating AI into teaching and research in the field of accounting, audit. Thereby, the article provides valuable arguments for education managers, researchers and learners in orienting technology development in an appropriate and effective way in the context of today's comprehensive digital transformation.

The author uses a convenient survey method, develops germs through paper and online surveys, from the collected results are synthesized and uses SPSS 20.0 software to analyze descriptive statistics and calculate mean values and variances.

RESULT AND DISCUSSION

Discussion of the survey group

Analyzing the characteristics of the survey group (Table 1), the distribution between the public sector (60%) and the private sector (40%) is reasonable, but it may also reflect potential bias in the level of access to and use of AI. Recent studies (Ballatine, Loan, *et al.*, 2021) indicate that private schools are often more flexible in adopting new technology due to fewer constraints on financial and governance mechanisms. Therefore, if we can delve into the factors of governance and costs in training units, we will have more discussions, about the allocation of survey subjects will be balanced to find out the difference in results between the 2 groups of training units.

Table 1: Characteristics of the survey team

Character	Classify	Amount	Rate (%)
Student lecturers of the unit	Public	150	60
	Private	100	40
Lecturers and students of regional allocation units	Northern	80	32
	Central	60	24
	Southern	110	44
Number of years of teaching experience of the faculty	Less than 5 years	75	30
	5-10 years	90	36
	Over 10 years	85	34

Source: Survey results

In terms of the structure of the five years of experience of lecturers, it is quite even, creating favorable conditions for in-depth analysis of the differences in technology adoption between generations of teachers. However, research has not yet shown a correlation between teaching experience and familiarity with technology. This is a notable gap because according to the TAM (Technology Acceptance Model) model, professional experience and habits directly affect the attitude of accepting new technology (Davis, 1989). This may be a research direction that the authors and researchers can explore further in the future when evaluating the acceptance of technology by each group of lecturers according to each level of experience.

Discuss familiarity and application tools in accounting and auditing training and research

Table 2: Familiarity with applied tools in accounting and auditing training and research activities

Question	Tea Verse	Amount	Rate (%)
Familiarity with digital accounting tools (through frequency of use and software used)	Unfamiliar	18	7,2
	Less familiar	70	28,0
	Moderate familiarity	90	36,0
	Very familiar	57	22,8
	Expert	15	6,0

Source: Survey results

In Table 2, in terms of familiarity with digital tools, more than a third (35.2%) of participants admitted to being "unfamiliar" or "little familiar", while only 28.8% self-identified as "very familiar" or "expert". This is a warning signal for education policymakers, showing the gap between the practical needs of the labor market (which is rapidly digitizing) and the ability of training institutions to respond today. The level of "moderate familiarity" accounts for the largest proportion (36%), indicating that most are in the early adoption stage, but have not yet switched to effective use at an intensive level.

Along with that, the modest presence of the group of "experts" despite the self-awareness of the survey subjects (only 6%) also shows that the training capacity of AI in the accounting and auditing sector is still weak. This not only affects the quality of research but also indirectly reduces the opportunity to transfer technology from lecturers to students – who will become key personnel in the process of digitizing the accounting and auditing industry in the future.

Finally, it can be seen that, although AI is highly appreciated for its potential to improve teaching efficiency and quality, practice shows that there is still a large gap between expectations and readiness for implementation. This gap is not only technical, but also a matter of awareness, support mechanisms and policies to develop team capacity. Without strategic intervention – including investment in technology infrastructure, in-depth training, and updating the framework – the possibility of AI application will still stop at the level of "concern" but not "effectively implemented".

Table 3: Tools applied in accounting and auditing training and research

Technology	Frequency	Rate (%)
Accounting software (MISA, Fast Accounting...)	180	72
Online Learning Platform (LMS)	150	60
Online Assessment Tool	120	48
Data analytics tools	70	28
Application of AI in teaching	20	8

Source: Survey results

The results from Table 3 show a clear stratification of the level of application of technologies in accounting and auditing training and research. In particular, traditional accounting software such as MISA or Fast Accounting still plays a central role (72%), while the application of AI in teaching – although it is a new trend – only accounts for a very low percentage (8%). This shows an imbalance between digital transformation expectations and the practice of implementation in accounting education today. It is understandable that popular accounting software leads in terms of frequency of use, because they play the role of "practice tools" and are associated with practical activities in teaching accounting, auditing and application at enterprises. However, it also shows that the focus of training is still on "using the tools available" rather than exploring the data thinking skills or complex analytical skills that the modern labor market demands.

Secondly, online learning platforms (60%) and online assessment tools (48%) show a fairly high level of acceptance of teaching and learning support tools in the digital environment. However, these tools mainly support in terms of classroom organization and assessment testing, but do not delve into the professional content. This is a point to note because it can lead to the illusion of "digitalization of training", while professional quality has not really changed in nature (Ekki Juniardi, 2024). Along with the author's awareness, online assessment tools have become a trend, becoming a "legal in assessment" that is widely accepted, so the high rate of online assessment tools only shows the uniqueness of the application of this tool, not becoming a trend in the era of big data and AI.

Regarding the level of application of data analysis tools, it only accounts for 28%, clearly reflecting the lack of quantitative analysis capacity in the accounting and auditing sector. This is especially worrying as big data and advanced analytics are becoming essential competencies for accountants in the AI era (Appelbaum *et al.*, 2017). The limited access to and teaching of tools such as Power BI, statistical software, or analytical languages such as Python/R shows a large gap between current training and future career needs. Finally, the rate of only 8% for the application of AI in teaching is a warning number. Although there is a lot of literature that mentions the outstanding potential of AI in fraud detection, risk analysis, or decision support (Issa *et al.*, 2016; Tandiono, Rosaline, 2023), implementation in teaching is still very limited. The reasons can come from many sides: lack of infrastructure, lack of AI-savvy human resources, and especially lack of strategic orientation in integrating technology into accounting education. In fact, the application of AI in accounting and auditing training and research in particular and in the fields of social sciences is still a problem, especially the issue of ethics in research, which was previously carried out directly by researchers and through research support tools (qualitative or quantitative) but the issue of how AI is used, to what extent, whether it is a "permissible" tool in educational institutions is still an open issue and needs a specific and leading direction so that lecturers, research and training schools can use AI tools in a transparent and fair way.

Qus analyzed the survey results from Table 3 reflecting the fact that the accounting and auditing training industry in Vietnam is still in the early stages of digital transformation. Although traditional tools and learning aids have been widely adopted, the integration of advanced technologies, especially AI, is still very limited.

This poses an urgent requirement for building in-depth digital capacity, retraining lecturers, and designing learning programs associated with the practice of digital transformation in the accounting and auditing industry.

Discuss the awareness of the benefits and challenges of digital transformation (training software, AI,..) in accounting and auditing training and research

Table 4: Awareness of the benefits of digital transformation in accounting teaching

Benefit	GPA	Standard deviation
Increase student engagement	4.2	0.7
Improve student learning outcomes	4.0	0.8
Better prepare students for the labor market	4.5	0.6
Increase efficiency in teaching	3.8	0.9
Provide more diverse and engaging learning materials	4.3	0.7
Facilitate personalized learning	3.9	0.8

Source: Survey results

The survey results shown in Table 4 reflect a positive perception and consensus from both lecturers and students about the potential benefits that digital transformation brings in the context of accounting and auditing training and research. The survey content is designed under three main question clusters: (1) about the learning experience of learners, (2) about the teaching capacity of lecturers, and (3) about the level of preparation for the labor market. Each cluster is measured with a variety of specific objectives and is represented by a 5-point Likert scale.

Benefits to learners: Indicators such as "Enhancing student engagement" (M = 4.2, SD = 0.7) and "Providing more diverse and engaging learning materials" (M = 4.3, SD = 0.7) show that learners appreciate the ability of technology to create a vibrant learning environment, multimedia access and personalized learning. This perception is in line with the argument of Appelbaum *et al.* (2017) that digital technology helps break the limitations of the traditional classroom and opens up opportunities to access knowledge according to individual needs.

Benefits for instructors: While "Increase in Teaching Effectiveness" has a lower GPA (M = 3.8, SD = 0.9), this does not reflect a complete negativity, but rather represents a disparity in the application experience – which can be stemmed from a lack of uniformity in digital proficiency or technical infrastructure between training institutions. Standard deviation high (0.9) indicates very different levels of evaluation between individuals, ranging from not feeling effective, to very positive – this is supported by the data in Table 2 (only 6% are considered "experts").

Career-related benefits: The highest rating of "Better preparation of students for the labor market" (M = 4.5, SD = 0.6) shows the high expectations of both faculty and students that the integration of digital transformation is not only an improvement in tools, but also a stepping stone to improve the capacity of accounting practice in a high-tech environment. This is completely consistent with recent studies (Yuhertiana *et al.*, 2022; Kokina & Davenport, 2017) on the digital competency requirements of accounting personnel in the AI era.

Table 5: Challenges encountered when implementing digital transformation (Frequency and Percentage)

Challenge	Frequency	Rate (%)
Lack of technical support	180	72
Lack of training and training	200	80
Resistance from lecturers	120	48
Technological infrastructure has not met	160	64
Limitations of the current training program	140	56
High investment costs	100	40

Source: Survey results

The challenges in the process of implementing digital transformation can be clearly recognized through the survey results for respondents, including students and lecturers at training institutions and after Table 4 is surveyed on the perception of benefits, it is accompanied by inevitable challenges in the process of implementation and application digital transformation in accounting and auditing training and research. The challenge groups are divided into 3 main groups of questions:

Challenges in people and organizational capacity: "Lack of training and training" (80%) and "Resistance from lecturers" (48%) show that technological capacity and transformation psychology remain major obstacles. Many lecturers are not equipped with enough knowledge or skills to effectively apply new technology to teaching, and at the same time may feel "threatened" by traditional teaching alternative tools, this is a feeling that mainly comes from lecturers, the application will bring many opportunities and risks, including risks related to the daily work of lecturers, bringing income and their work. For students, a lot of use and application will support well in the learning and research process, but there is also a risk of being "replaced" before entering the labor market.

Infrastructure and technical challenges: "Lack of technical support" (72%) and "Inadequate technological infrastructure" (64%) reflect a common reality in many universities in Vietnam that there is investment but

not meeting the requirements or lack of synchronous system investment, from network transmission to specialized learning software. These limitations disrupt the implementation process and reduce the quality of the learning experience.

Challenges in programs and policies: "Limitations in the current training program" (56%) and "High investment costs" (40%) point to systemic and overall barriers, which require decisions from the leadership and more emphasis on digital transformation as well as identifying a solid direction. Actually, many universities have been investing a lot in infrastructure systems as well as very open policies for the application of technology in training and research, but to be able to determine for sure whether their direction is right or not is still not the final answer. This exists mainly because the training program has not effectively integrated digital content or AI, while the funding for implementing digital transformation is still highly dependent on the state budget or unsustainable socialization sources.

Based on the survey results and the above analysis, it can be seen that the digital transformation process in accounting teaching is not only the introduction of technology into the classroom, but also the process of transforming awareness, upgrading the capacity of lecturers and reforming the education ecosystem as a whole. While the potential for transformation is clear, to realize the benefits, training institutions need to establish a digital competency development strategy, in parallel with restructuring the curriculum towards extensive technology application and suitable for the accounting professional context. audits are changing rapidly.

CONCLUSION

The survey results indicate that the application of data analytics and AI tools in accounting and auditing research and training remains limited, highlighting the urgent need to strengthen technological capacity among lecturers and students. Universities should provide training on the effective and ethical use of AI while promoting interdisciplinary collaboration between accounting researchers and technology experts to develop practical digital solutions. In accounting and auditing education, digital transformation has been positively evaluated for enhancing employability, learning materials, and student engagement. However, challenges such as inadequate training, limited technical support, and inconsistent infrastructure remain significant barriers. To address these issues, universities should integrate AI, big data, and digital skills into curricula, enhance lecturers' technological and pedagogical competencies, and develop open, interactive learning platforms. In addition, professional organizations and educational institutions should establish ethical frameworks and professional standards governing responsible AI usage. Financial support mechanisms and inter-institutional cooperation are also essential to ensure equitable access to technology, particularly for disadvantaged institutions. Overall, proactive adaptation and interdisciplinary collaboration are critical to promoting sustainable development in accounting and auditing education and research in the digital era.

Solutions in accounting and auditing research activities

The survey results show that the application of data analysis and AI tools in accounting and auditing research is still limited (only 28% use data analysis tools and 8% apply AI). This shows the urgent need to improve technological capacity in research activities. To improve this problem, we can promote the development of training of lecturers and students on how to use, the level of permissible use, and the prevention of AI not "integrity".

In addition, the universities create conditions to promote interdisciplinary cooperation, facilitate connections between accounting researchers, auditors and technology experts, thereby developing tools and methods in accordance with practical requirements. This solution aims to improve the ability to build lecturers who have both scientific knowledge in accounting and auditing and have the thinking of technology, both to promote scientific research activities and to promote training activities with technological elements.

Solutions in accounting and auditing training

The survey data (table 4) shows that lecturers and students evaluate the benefits of digital transformation in teaching very positively, especially the role in preparing for the labor market (TB score = 4.5), providing engaging materials (4.3) and increasing student engagement (4.2). However, the challenges noted (table 5) such as lack of training (80%), lack of technical support (72%), and inconsistent infrastructure (64%) are the main barriers. From the above results, we can propose some core solutions as follows:

Restructuring the training program: Integrating AI, big data, and digital skills content in the current training program to suit the new requirements of the market.

Developing training programs for lecturers: Equipping them with technological knowledge and new pedagogical methods, solving resistance in accessing technology.

Develop open and interactive learning platforms: Invest in open platform teaching tools to support personalized learning, thereby increasing efficiency and widespread accessibility.

The implementation of digital transformation in accounting and auditing training also faces barriers at the system level such as: lack of a guiding legal framework, no standards for evaluating technology tools, and high investment costs. Therefore, organizations, be it professional organizations or individual training schools themselves, can issue new ethical frameworks and professional standards that both meet the requirements for the fair, transparent and responsible use of AI – a key

element in the accounting industry. audit.

Establish a financial support mechanism for digital transformation: Especially for public schools or schools with technological strengths, they will be able to "transfer" training technology to other training units through bilateral cooperation, exchange or copyright trading, etc In this development process, special attention should be paid to training schools in disadvantaged areas to ensure equitable access to technology.

The application of artificial intelligence in accounting and auditing training and research is opening a period of profound transformation, not only improving professional efficiency and quality but also setting new requirements on skills, technology and professional ethics. Through the document review and SWOT analysis, it can be affirmed that AI brings great potential in innovating teaching content, research methods and accounting and auditing practices. However, to effectively take advantage of these opportunities, it is necessary to invest synchronously from training programs, team capacity to legal frameworks and professional standards. Proactive adaptation and interdisciplinary cooperation will be the key to helping educational institutions and professional organizations keep up with the trend, while ensuring sustainable development in the digital environment.

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