

The Urgency of Accountant In Disruption Era
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Abstract:

Disruption of digital technology is an era of fundamental innovation and massive change due to the presence of digital technology, changing systems that occur in Indonesia and globally. The development of digital technology is able to replace human work. Accountants are a profession that developed from century to century and has experienced ups and downs in maintaining existence. This profession is growing become a trust-creating business society and expect it as a profession that promising. Recently, in the digital era and technological developments, the flow of information goes like that fast, internet technology has changed a person's view of obtaining information, including in the world of business accounting.

This research is descriptive research. The conclusion is an must have hardskill and softskill. Hardskill such as up to date technology expertise, communication skills, have certification, understanding using software accounting, invest developing digital skills. Softskill consist of critical thingking ability, creativity and willingness to help others, customer service orientation.

Keywords: *Accountant, Digital, Skill, Industry 4.0.*

Introduction

The Era of Disruption has been felt by countries all over the world, Include Indonesia. These changes are moving faster and give a warning to all the countries of the world to immediately evolve. The industrial revolution 1.0 began around the 18th century when the use of steam technology for mechanization of production. While the industrial revolution 2.0 started at the end The 19th century was marked by the massive production of fuel-based products electricity and gasoline. Industry 3.0 begins in the decades at the end of the century 20, marked by the widespread use of technology and information-based computers. Now this is the era of the industrial revolution 4.0 where the industry starts touch the virtual world, in the form of human, machine and data connectivity. This is known as the internet of things.

The era of disruption is an era of massive change caused by innovations that change business systems and arrangements to a newer level. Large-scale companies may go out of business if they don't have the right strategy in the

midst of increasingly sophisticated technological developments. Knowing the era of disruption is actually not enough.

Entering the era of disruption, companies must be more creative and innovative to survive. Not a few entrepreneurs are losing money and closing their businesses because they are not ready to face competition in the era of disruption. Before it's too late, company owners must recognize the era of disruption and find the right strategy to survive in the midst of competition. Including the accounting profession. In business activities that continue to grow, accounting must be able to adapt to business needs so that it is not eroded.

Facing disruptive technology must be with a strategy; at least accountants master accounting and technology skills. The reason is, no matter how sophisticated the technology, humans are the ones who make it. Professional accountants who have the most influence on the growth of information technology in the big data era. More and more computerized accounting information systems are capable of automating reports in real time so that costs and time are increased while increasing the accuracy of financial reports, realizing a paperless office, automatic audits recorded by the system, automatic and real-time data collection, and ensuring data security with the system (Ghasemi et al. 2011)

Research Method

According to Sugiyono (2011) descriptive research that is, research conducted to find out independent variable value, either one variable or more (independently) without making comparisons, or linking with variables another. The data used are in the form of library data and documents and literatures study that provide explanations regarding the urgency of the role of accountants in the era of disruption.

Discussion and Finding

Role of Accountant

The Accountant Profession is regulated by law Number 34 of 1954 concerning the Use of Regulations Minister of Finance (PMK) No 25/PMK.01/2014 concerning Registered Accountants State on February 3, 2014. PMK determine what is meant by an accountant is someone who has registered in State Register of Accountants (RNA) held by the Minister of Finance.

According to (Rosmida 2019) transformation the role of the accountant above has become a obligations that must be adjusted accountants face the world of work today. The world is changing so fast as a result of development massive technology. That matter shows that humans together with technology

developing so rapidly. Technological developments and innovations seem catch up with time. disruptive innovation, augmented intelligence, and its development state-of-the-art machines are racing to improve industrial efficiency. Accountants should be able to anticipate company policy on competition globally, the role of accountants is not just a provider accounting data, but also acts as a information provider for decision makers.

Disruption Era

The era of disruption is an era where everything happens randomly, both positive and negative things can go viral in just seconds. This era makes it easy for anyone to do anything in cyberspace so easily, but it can also be dangerous. Era Disruption occurs because of a shift in business models from the analog era to the digital era digital with digital innovations that make everything easy

The era of big data has had a significant impact on the accounting profession, including: 1) the accounting profession must improve competence in the field of digital technology in order to optimize the use of big data assets owned by the company; 2) The accountant profession is required to have competence and skills in digital technology, especially in the field of financial management; 3) The demand for accounting professional services in the technical field will decrease because there are many accounting software available that are cheap and easy to use even by ordinary people; 4) Audit evidence checks are carried out automatically on all transactions and all transaction evidence (Putritama, 2019)

Technology that is considered to affect the future of accounting in the era of the industrial revolution 4.0

1. Artificial Intelligence (AI)

AI technology has a positive impact on jobs in the accounting field. Complex problems can be solved effectively. However, on the other hand, AI technology is troubling accountants. Companies that use AI technology can cut accountants. In addition, AI technology is able to analyze a larger data population than manual methods and speeds up the work of auditors. Accurate transaction identification and automatic codification of account entries are the hallmarks of AI technology. Therefore, an accountant must master how to operate it.

2. Block Chain

Blockchain has a decentralized nature capable of reaching wider financial access. In addition, blockchain ensures the efficiency and effectiveness of bookkeeping in the company so there is no need for manual recording because blockchain-based accounting software is available. The implications of blockchain being cost savings.

3. Connection Convergen

Converged connections rely on high-speed internet and broadband services.

The increasing quality of convergen connection technology in the form of clearer video calls helps accountants work to be able to discuss with clients without having to come to the location.

4. Big Data Analytics

Big data is a term for data that moves too fast, has a capacity that exceeds normal limits, and requires an integrated system to process it. The system is called big data analytics. In the future big data analytics will become the main decision-making tool for companies. Decision making is done with the latest software, such as Hive and Pig. So, professional accountants no longer need to use an application like Excel as an analytical tool. In addition, big analytic data is a new source of non-financial data.

5. Mobile Computing

Mobile computing is a computing system that can be physically moved, such as smartphones and laptops. Along with the development of technology, the function of mobile computing is not only to communicate, but also a business tool. For example, accountants often use mobile computing as a medium for providing accounting services. This mobile computing technology enables accountants to perform various accounting activities flexibly and effectively. Accountants can make books, record expenses, and compile financial reports with just a smartphone. In addition, accountants can check transactions that take place in real time.

Conclusion

Technological disruption in the industrial era 4.0 threatens several existing sciences and professions. However, that does not mean that everything can be replaced by machines and technology, such as accounting science and the accounting profession which will remain relevant in the industrial era 4.0, especially in Indonesia. Industry 4.0 digitization shows a positive transformation. Digital technology based on accounting task activities will only help to perform tasks automatically that are routine and structured in nature. As for tasks that are not routine and unstructured, they will still require a human mindset and additional skills and knowledge such as judgment and wisdom. So it can be ascertained that accountants cannot be replaced by digital technology. In addition, an accountant must have hard skills and soft skills. Hard skills such as up to date technology expertise, communication skills, have certification, understanding using accounting software, invest developing digital skills. Soft skills consist of critical thinking ability, creativity and willingness to help others, customer service orientation.

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