

DAFTAR PUSTAKA

- Abdussamad, Z. (2021). *Metode Penelitian Kualitatif* (edisi 1). Makassar: Syakir Media Press.
- Ahmadi, A. (2009). *Psikologi Sosial* (Revisi). Jakarta: Rineka Cipta.
- Alghafiqi, B. (2022). Dampak Teknologi Artificial Intelligence Pada Profesi Akuntansi (1). *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(6), 2158-2174.
- Balamurugan, A., Vamsi Krishna, M., Bhattacharya, R., Mohammed, S., Haralayya, B., & Kaushik, P. (2022). Robotic Process Automation (Rpa) In Accounting And Auditing Of Business And Financial Information. *Manager-TheBritishJournalof AdministrativeManagement*, 58, 128. <https://www.researchgate.net/publication/370418613>
- Chui, M., Manyika, J., & Miremadi, M. (2016). *Where machines could replace humans—and where they can't (yet)* (online). <https://www.mckinsey.com/capabilities/mckinsey-digital/our-insights/where-machines-could-replace-humans-and-where-they-cant-yet> (23 November 2023)
- Deloitte. (2017). *Robotic Process Automation* (online). <https://www2.deloitte.com/uk/en/pages/innovation/solutions/robotic-process-automation.html> (23 November 2023)
- Dewa, M. M. C., Kharisyami, P. W. Y., Navael, L. D., & Maulana, A. (2022). Peran Akuntan Dalam Menghadapi Digitalisasi Ekonomi Menjelang Era Society 5.0. *JAE (JURNAL AKUNTANSI DAN EKONOMI)*, 7(3), 56–67. <https://doi.org/10.29407/jae.v7i3.18492>
- Digital Worker. (2023). *Apa Itu RPA (Robotic Process Automation)?* (online). <https://digitalworker.id/apa-itu-rpa/> (22 November 2023)
- Dwiharyadi, A., Asrina, N., & Rosalina, E. (2021). Analisis Kebutuhan Kompetensi Lulusan Akuntansi. *16*(2), 22–32. <https://akuntansi.pnp.ac.id/jam>
- Embu, W. S. (2019, 19 Juni). Sri Mulyani: Akuntan Tak Bisa Digantikan Robot. *Liputan 6* (online). Tersedia: <https://www.liputan6.com/bisnis/read/4066425/sri-mulyani-akuntan-tak-bisa-digantikan-robot?page=3>
- Ernst And Young. (2022). *Robotic process automation (RPA)*. https://www.ey.com/en_gl/tax/robotic-process-automation-rpa (22 November 2023)

- Fauzi, E., Sinatrya, M. V., Ramdhani, N. D., Muhammad, Z., & Safari, R. (2022). Pengaruh Kemajuan Teknologi Informasi Terhadap Perkembangan Akuntansi. *Jurnal Riset Pendidikan Ekonomi*, 7(7), 2540–9247. <http://ejournal.unikama.ac.idHal|189>
- Frank, P., Ishaan, S., & Rob, W. (2018). *Bots, algorithms, and the future of the finance function* (online). <https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/bots-algorithms-and-the-future-of-the-finance-function> (22 November 2023)
- Hall, J. A. (2008). *Accounting information systems* (6th ed). South-Western: Cengage Learning.
- Hutahaean, H. D. (2016). Penerapan Metode Case Based Reasoning Dalam Mengidentifikasi Kerusakan Kamera Dslr. *STMIK Pelita Nusantara Medan Jln. Iskandar Muda*, 20(1).
- IAI. (2016). *IAI Selenggarakan Workshop Pengembangan Kurikulum Akuntansi sesuai Standar Internasional* (online). <https://web.iaiglobal.or.id/Berita-IAI/detail/iai-selenggarakan-workshop-pengembangan-kurikulum-akuntansi-sesuai-standar-internasional#gsc.tab=0> (6 Oktober 2023)
- Jauch, L. R., & Glueck, W. F. (1998). Manajemen strategis dan kebijakan perusahaan (edisi 3). Jakarta: Erlangga.
- KBBI. (2023). *Kamus Besar Bahasa Indonesia* (online). <https://kbbi.kemdikbud.go.id/entri/akuntan> (27 November 2023)
- Kementerian Perindustrian Republik Indonesia. (2022, November 4). *Menperin: Potensi Komoditas Perkebunan Masih Tinggi* (online). <https://kemenperin.go.id/artikel/23593/Menperin:-Potensi-Komoditas-Perkebunan-Masih-Tinggi> (10 Oktober 2022)
- Lestari, T. U., Putri, K. P., & Devi, M. C. (2021). The Influence of XBRL Adoption on Financial Reporting Timeliness: Evidence from Indonesian Banking Industry. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 181–196. <https://doi.org/10.24815/jdab.v8i2.21335>
- Majidah, Isyнуwardhana, D., & Anna, Y. D. (2018). Audit Quality: Time Budget Pressure, Dysfunctional Auditor Behavior and The Understanding of Information Technology as Moderator. *Sustainable Collaboration in Business, Technology, Information and Innovation (SCBTI)*, 295–301.
- Mccarthy, J. (2007). *What Is Artificial Intelligence?* (online). <http://www-formal.stanford.edu/jmc/> (25 November 2023)

- Meiryani, Suzan, L., Tsudrajat, J., & Daud, Z. M. (2020). Accounting information systems as a critical success factor for increased quality of accounting information. *Revista Espacios*, 41(15).
- Mertha Jaya, I. M. L. (2020). Metode Penelitian Kuantitatif Dan Kualitatif (F. Husaini, Ed.). Yogyakarta: Anak Hebat Indonesia.
- Miles, M., Huberman, M., & Saldana Johnny. (2018). *Qualitative Data Analysis: A Methods Sourcebook*. Amerika Serikat: Sage Publications.
- MSAL, G. (2023). Company Profile MSAL GROUP. Jakarta: MSAL GROUP
- Nugraha, H. (2022). RPA (Robotic Process Automation) (online). <https://ppid.jamkridabanten.co.id/articles/2022/11/rpa-robotic-process-automation> (17 November 2023)
- Perdana, A., Lee, W. E., & Mui Kim, C. (2023). Prototyping and implementing Robotic Process Automation in accounting firms: Benefits, challenges and opportunities to audit automation. *International Journal of Accounting Information Systems*, 51. <https://doi.org/10.1016/j.accinf.2023.100641>
- Porter, M. E. (1996). *What Is Strategy?* (online). <https://hbr.org/1996/11/what-is-strategy> (22 November 2023)
- Priyanto, P., & Suhandi, N. P. M. (2022). Robotic Process Automation dalam Kurikulum dan Profesi. *Jurnal Akuntansi Multiparadigma*, 13(3), 576–591. <https://doi.org/10.21776/ub.jamal>
- Pyplacz, P., & Žukovskis, J. (2023). Implementing Robotic Process Automation in small and medium-sized enterprises - implications for organisations. *Procedia Computer Science*, 225, 337–346. <https://doi.org/10.1016/j.procs.2023.10.018>
- Rahim, H. Abd. R., & Radjab, E. (2017). Manajemen Strategi (1st ed.). Makassar: Lembaga Perpustakaan dan Penerbitan Universitas Muhammadiyah.
- Rahayu, S., & Priyanto, P. R. (2023). Penggunaan Mobile Payment Pada Mahasiswa Telkom University. *Jurnal Ilmiah Komputerisasi Akuntansi*, 16(2), 249–255.
- Ramardhani, F. P. (2018). *Robotic Process Automation: Peran dan Tantangan Akuntan Indonesia di Masa depan*. *Jurnal Ilmiah Mahasiswa Universitas Brawijaya*, 6(2)
- Riyadi. (2004). Perencanaan pembangunan daerah: strategi menggali potensi dalam mewujudkan otonomi daerah (2nd ed.). Jakarta: Gramedia.
- Riyan Dara, R., Lolita Apriani Pardede, S., Wongsosudono, C., Seriidahaita Ginting, R., & Putri Lestari, P. (2022). Tantangan Profesi Akuntan di Era

- Revolusi 4.0 pada Siswa/i SMKN 7 Medan. *Jurnal Pengabdian Kepada Masyarakat Digital*, 1(4), 2828–3503.
- Rosley, N. A., Muhammad, K., Ali, M. M., Ghani, E. K., & Ilias, A. (2023). Accounting Curriculum In The Sustainability Era: Employability Of Future Accountants. 1151–1163. <https://doi.org/10.15405/epsbs.2023.11.93>
- S. Chang, J., Hsiao, M., & Peng, Y. (2021). An Exploration on Accounting Professionals Facing the Development of AI. *ACM International Conference Proceeding Series*, 94–103. <https://doi.org/10.1145/3494583.3494595>
- Sandy, A. D., Ritchi, H., Adrianto, Z., & Alfian, A. (2022). Robotic Process Automation in Action : A Use Case in Accounting Task. *Journal of Digital Innovation Studies*, 52–65. <https://doi.org/10.24198/digits.v1i1.38534>
- Soekanto, S. (2017). *Sosiologi suatu pengantar (Revisi)*. Jakarta: Rajawali Press.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D (cet.1)*. Bandung: Alfabeta.
- Suyanto, A., Kiswardani, W. E., & Hapsari, D. W. (2023). The Role of IoT and Web Monitoring to Improve Productivity in Rose Cultivation. *International Conference on Digital Business and Technology Managment (ICONDBTM)*. <https://doi.org/10.1109/ICONDBTM59210.2023.10327205>
- Syed, R., Suriadi, S., Adams, M., Bandara, W., Leemans, S. J. J., Ouyang, C., ter Hofstede, A. H. M., van de Weerd, I., Wynn, M. T., & Reijers, H. A. (2020). Robotic Process Automation: Contemporary themes and challenges. *Computers in Industry*, 115. <https://doi.org/10.1016/j.compind.2019.103162>
- UU Nomor 18 Tahun 2004 (online). <https://peraturan.bpk.go.id/Details/40516/uu-no-18-tahun-2004> (10 Oktober 2023)
- Wijaya, R. H. (2021). Will Accounting End Soon? Suatu Tinjauan Eksistensi Profesi Akuntansi di Era Digital. *Journal of Economic, Management, Accounting and Technology*, 4(2), 130–137. <https://doi.org/10.32500/jematech.v4i2.1647>
- Wijayana, S. (2018). Benarkah Peran Akuntan Digantikan Oleh Teknologi (Informasi)? (online). <https://feb.ugm.ac.id/id/penelitian/artikel-dosen/2886-benarkah-peran-akuntan-digantikan-oleh-teknologi-informasi> (12 Oktober 2023)
- Yarow, J. (2014). *These Are The Jobs That Will Be Safe From The Imminent Invasion Of Robots*. *Business Insider* (online). <https://www.businessinsider.com/jobs-that-will-be-lost-to-robots-2014-1?IR=T>. (11 Oktober 2023)

Yudowati, S. P., & Alamsyah, A. (2018). Big Data Framework for Auditing Process. *International Journal of Engineering & Technology*, 7(4.38), 908–911. www.sciencepubco.com/index.php/IJET