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Navigating Digital Transformation In Accounting: A Narrative Analysis Of Accountants' Professional Experiences And Adaptation

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Abstract

This study explores accountants' professional experiences and adaptation in navigating digital transformation within accounting practices. Digital transformation has reshaped accounting activities, professional responsibilities, organizational processes, and competency requirements. This study employs a qualitative approach using narrative analysis to examine how accountants experience, interpret, and respond to technological changes in their professional environments. Drawing on Socio-Technical Systems Theory, the study examines the interaction between individuals, digital technologies, and organizational contexts in shaping professional adaptation. Based on an analysis of 50 international journal articles published between 2021 and 2026, this study discusses changes in accounting practices, professional experiences, digital competencies, evolving professional roles, and organizational support. The analysis highlights how technological developments influence accountants' work experiences, professional identities, and adaptation processes. This study contributes to a broader understanding of digital transformation as not merely a technological shift but also an organizational and professional transformation.

Keywords: Digital Transformation, Accounting Practices, Accountants' Professional Experiences, Professional Adaptation, Socio-Technical Systems Theory.

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INTRODUCTION

Digital transformation has fundamentally changed the way organizations run business processes, manage information, and build relationships with stakeholders. In accounting practice, these changes are not only marked by the use of new technologies, but also include shifts in the process of recording records, data processing, financial reporting, and the implementation of accountants' professional responsibilities. The use of digital technology provides opportunities to improve operational efficiency, accelerate the provision of information, and expand access to data. However, these developments at the same time demand increased competence, adjustment of work patterns, and professional abilities to maintain the accuracy and reliability of accounting information. Thus, digital transformation not only represents a technological change, but also a change in the job characteristics and professional identity of accountants (Chen et al., 2024; Begkos et al., 2024; Chotia et al., 2025).

The phenomenon of digital transformation is increasingly evident in various industry sectors, including banking and healthcare. Research on 57 commercial banks in 33 countries shows that the digital transformation of banking is taking place through several stages of development that encourage business model innovation, strategic collaboration, hyperpersonalization of services, and expansion of financial inclusion. Meanwhile, digitalization in the health sector in the UK shows changes in the use of accounting technology, the implementation of control mechanisms, and relationships between actors in the organization. These findings indicate that digital transformation has implications that go beyond the technical aspect because it also affects organizational structures, coordination mechanisms, and the implementation of professional work. Therefore, digital change needs to be understood as an organizational transformation process that involves interaction between technology, work systems, and human resources (Felipe et al., 2026; Begkos et al., 2024; Tarczyńska-Łuniewska et al., 2026).

At the individual level, digital transformation also affects the work structure, division of tasks, and competencies needed in the accounting profession. Research on public companies in China shows a link between digital transformation and changes in the composition of the accounting workforce, particularly the increased need for a workforce with higher levels of education and technical skills. On the other hand, automation and the use of technology also have the potential to replace a number of accounting jobs that are routine and repetitive. This condition creates complex professional dynamics. Accountants have the opportunity to develop analytical and strategic competencies, but at the same time are faced with the demands of continuous

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learning, skill adjustment, and uncertainty about the sustainability of a number of conventional job functions. These changes make the individual experience of accountants an important aspect to study in understanding the impact of digital transformation on the accounting profession (Chen et al., 2024; Oktavianti et al., 2026; Rwodzi et al., 2026).

In addition to affecting work characteristics, digital transformation is also changing the way accountants access, interpret, and use information in the decision-making process. The integration of digital systems enables the processing of large volumes of data, accelerates the flow of information, and increases connectivity between organizational units. However, the effectiveness of technology utilization is not only determined by the sophistication of the system, but also by the ability of professionals to evaluate data quality, understand the results of information processing, and maintain the confidentiality and security of organizational data. In this context, research on strategic management accounting shows the importance of the relationship between digital transformation, cybersecurity, and the achievement of competitive advantage. Meanwhile, studies on accounting technology show that digitalization can change control practices and organizational legitimacy dynamics. This confirms that the role of accountants is no longer limited to recording and reporting activities, but increasingly demands analytical, evaluative, and professional consideration skills in utilizing digital information (Chotia et al., 2025; Begkos et al., 2024; Li et al., 2026).

However, the process of adapting to digital transformation does not take place uniformly for every individual or organization. Differences in technology readiness, leadership qualities, organizational culture, and management support can affect how accountants respond to these changes. The level of digital maturity, for example, does not automatically guarantee successful technology adoption if it is not accompanied by leadership that is able to direct change and encourage human resource engagement. Studies on the financial services sector in South Africa show the role of transformational leadership in bridging the relationship between digital maturity and the adoption of new technologies. Other research also identifies the importance of organizational capabilities, strategic suitability, and organizational culture in supporting the success of digital transformation. Thus, accountants' experience in dealing with technological change needs to be understood by considering the relationship between individual readiness, organizational support, and work environment dynamics (Rwodzi et al., 2026; Campos-Blázquez et al., 2026; Li & Li, 2026).

Furthermore, digital transformation expands the contribution of accounting functions in supporting transparency, corporate governance, and sustainability agendas. The use of Enterprise

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Resource Planning (ERP) systems in fashion retail companies in Europe, for example, is associated with increased data traceability, credibility of sustainability information, and the development of green innovations. Research on multinational companies also shows the linkage between digital transformation, participation in global innovation networks, and environmental, social, and governance (ESG) performance. These developments show that accounting functions are increasingly evolving from transaction recording activities to an important part of the provision of strategic information and corporate accountability. Consequently, accountants are required to have the ability to process and interpret financial and non-financial information relevant to the needs of sustainability decision-making and reporting (Almansour et al., 2026; Lu et al., 2026; Xie et al., 2026).

Based on these developments, there is a need to understand digital transformation not only through indicators of technology adoption, changes in organizational performance, or shifts in the workforce structure, but also through the subjective experiences of individuals undergoing these changes. Previous research has contributed to explaining the relationship between digital transformation and changes in the accounting workforce, developments in accounting technology, cybersecurity, and organizational governance. However, there is still a need for deepening how accountants experience, interpret, and tell about professional changes that take place in daily work activities. Aspects that need to be explored include experiences facing new technologies, changes in job responsibilities, competency challenges, adaptation strategies, and the reshaping of professional identities in the midst of a digital work environment. Therefore, this research uses a qualitative approach with narrative analysis methods to reveal the experience of accountants in depth. Through this approach, the research is directed to understand how individuals build meaning for change, interpret professional challenges, and develop adaptation strategies in the face of digital transformation. This approach is expected to provide a more contextual perspective on the transformation of the accounting profession, particularly from the perspective of the experience and professional stories of accountants (Ashrafi et al., 2026; Zou et al., 2026; Li & Tan, 2026).

LITERATURE REVIEW

Socio-Technical Systems Theory

Socio-Technical Systems Theory is a theoretical perspective that explains that the success of the application of technology in an organization is determined by the relationship between the social system and the technical system. Social systems include individuals, competencies, working

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relationships, leadership, and organizational culture, while technical systems include technology, procedures, information systems, and operational mechanisms used in carrying out organizational activities. This perspective emphasizes that technological change cannot be understood in isolation from the humans who use and interact with the technology. Thus, digital transformation is a process of change that involves simultaneous adjustments between aspects of technology, human resources, and organizational structure (Begkos et al., 2024; Chen et al., 2024; Chotia et al., 2025).

In the context of the accounting profession, this theory is relevant to explain how the application of digital technology affects the professional activities, interaction patterns, division of tasks, and responsibilities of accountants. The use of digital systems can increase the speed of information processing and work efficiency, but these benefits depend on the accountant's ability to understand technology, adjust skills, and maintain the quality of work results. Mismatches between individual capabilities, technological demands, and organizational support have the potential to create obstacles in the adaptation process. Therefore, digital transformation needs to be analyzed by paying attention to the balance between the needs of the technical system and the readiness of the social system (Rwodzi et al., 2026; Li & Li, 2026; Zhu et al., 2026).

This research uses Socio-Technical Systems Theory as the main foundation to understand the experience of accountants in dealing with digital transformation. This theory becomes an interpretive framework to explore the relationship between individual experience, technology use, changes in professional practices, and organizational support. The focus of the research is not only directed at how technology is used, but also at how accountants give meaning to these changes, face challenges, and develop adaptation strategies in the work environment. Thus, this theory allows digital transformation to be understood as a social and technical phenomenon that shapes the experience and professional identity of accountants.

Digital Transformation in Accounting

Digital transformation in accounting is a process of changing accounting practices, systems, and work mechanisms through the integration of digital technology in organizational activities. The transformation includes the use of accounting information systems, process automation, database integration, artificial intelligence, and other technologies to support the recording, processing, analysis, and reporting of financial information. These changes are not only oriented towards improving operational efficiency, but also affect the way organizations generate, manage, and utilize information in the decision-making process. Therefore, digital transformation

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represents a fundamental change in accounting practices and organizational information management (Begkos et al., 2024; Chen et al., 2024; Chotia et al., 2025).

The application of digital technology also encourages changes in internal control mechanisms, information integration, and organizational accountability. The use of Enterprise Resource Planning systems, artificial intelligence, and digital platforms allows business processes and accounting information to be connected more systematically. These conditions provide opportunities for organizations to improve transaction traceability, accelerate information provision, and support reporting transparency. However, the effectiveness of its implementation still requires supervision, data quality control, and technological risk management so that the information generated is reliable and accountable (Almansour et al., 2026; Xie et al., 2026; Zhu et al., 2026).

In this study, digital transformation in accounting is understood as the context of changes experienced by accountants in carrying out their professional activities. The research focuses on the experience of using technology, changes in work processes, challenges in information processing, and the consequences of digitalization on professional responsibility. This understanding is important to identify how technology not only changes the mechanism of work, but also affects the perception and meaning of accountants towards their profession.

Accountants' Professional Experiences and Adaptation

Professional experiences refer to a series of individual experiences formed through direct involvement in carrying out work, facing change, and responding to professional demands. In the context of digital transformation, accountant experience includes interaction with new technologies, changes in work procedures, adjustments to the division of tasks, and challenges in maintaining the quality and accuracy of accounting information. These experiences can differ from one individual to another because they are influenced by the level of competence, work characteristics, organizational environment, and intensity of technology use. Therefore, professional experience is an important aspect to understand how digital transformation is perceived and interpreted by accountants (Chen et al., 2024; Begkos et al., 2024; Oktavianti et al., 2026).

Meanwhile, professional adaptation is the process of individual adjustment to changes in the work environment through the development of professional knowledge, skills, attitudes, and behaviors. In facing digital transformation, adaptation can be realized through continuous learning, increasing digital literacy, mastery of information systems, and adjustments to work

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procedures and responsibilities. This process does not always take place easily because accountants can face limited competencies, changes in job demands, and differences in the level of readiness to use technology. Leadership support, training, and digital maturity of organizations help shape individual abilities to deal with these changes (Rwodzi et al., 2026; Li & Li, 2026; Tarczyńska-Łuniewska et al., 2026).

In this study, professional experience and adaptation are positioned as two interrelated concepts. Experience describes how accountants face and interpret change, while adaptation describes how individuals respond to these changes through adaptation of competencies and work practices. Both are foundations for exploring the professional journey of accountants in dealing with the development of digital technology.

Changing Professional Roles and Organizational Support

Digital transformation is driving changes in the professional roles and responsibilities of accountants. Accounting activities, which were previously mostly oriented towards recording transactions, reconciliation, and manual reporting, are increasingly developing towards information management, data analysis, performance evaluation, and support for strategic decision-making. These changes require accountants to not only have technical accounting competencies, but also analytical skills, digital literacy, understanding of information systems, and professional consideration. On the other hand, routine job automation has the potential to reduce the need for a number of administrative activities while increasing the demand for more complex skills. This condition shows that digital transformation has also reshaped the job characteristics and professional identity of accountants (Chen et al., 2024; Xie et al., 2026; Chotia et al., 2025).

These changes in professional roles cannot be separated from organizational support. Leadership, human resource development policies, training availability, organizational culture, and technology governance are factors that can affect accountants' readiness to face change. Organizations have a responsibility to provide a work environment that supports learning, improves digital competencies, and ensures that the application of technology remains attentive to information quality and professional ethics. Adequate organizational support can help reduce the gap between technological demands and individual capabilities, so that the transformation process can take place in a more targeted manner (Rwodzi et al., 2026; Zhu et al., 2026; Campos-Blázquez et al., 2026).

In this study, changes in professional roles and organizational support are analyzed as part of the context that shapes the accountant's experience. Attention is directed to how accountants

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understand changes in responsibilities, respond to new competency demands, and experience forms of support and obstacles that arise in the work environment. This analysis is expected to provide an understanding of the relationship between technological changes, organizational dynamics, and the formation of accountant professional identity.

The Relationship of Theoretical Foundations with Research Focus

In order for the theoretical framework not only to be a description of the definition, but to actually support narrative analysis, here is a suggested concept mapping.

Concept	Explored focus in the accountant's narrative
Socio-Technical Systems Theory	Human, technology, and organizational interactions
Digital Transformation in Accounting	Changes in accounting work systems and processes
Professional Experiences	Real-world experience of digitalization
Professional Adaptation	Learning strategies and competency adjustment
Changing Professional Roles	Shifting professional duties and responsibilities
Organizational Support	Leadership support, training, and technology facilities

Strengthening the theoretical contribution of research

Based on this theoretical foundation, research contributions can be directed to the understanding that digital transformation in the accounting profession is not only a matter of technology adoption, but also a social and professional process that involves individual experience, meaning, and adaptation in the organizational environment.

In particular, this study seeks to broaden the understanding of the application of Socio-Technical Systems Theory by exploring how accountants share their experiences when interacting with technology, dealing with changes in responsibilities, developing competencies, and gaining organizational support.

METHOD

This study uses a qualitative approach with the Narrative Literature Review method and the Narrative Synthesis technique to examine the development of research on digital transformation in the accounting profession. This approach is used to identify, interpret, and synthesize previous research findings regarding the professional experience of accountants,

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adaptation to digital technology, changes in job responsibilities, and organizational support in facing digital transformation. In contrast to the quantitative approach that is oriented towards testing the relationship between variables, this study focuses on understanding the patterns, relationships, similarities, and differences of findings in the scientific literature.

Socio-Technical Systems Theory is used as a theoretical foundation to interpret the relationship between individuals, technology, and the organizational environment in the digital transformation process. This perspective helps explain that changes in accounting practices are not only influenced by the application of technology, but also by the readiness of individual competencies, changes in work patterns, and organizational support. Thus, the synthesis of the literature is directed at building a conceptual understanding of how digital transformation shapes the experience and professional adaptation of accountants.

The research data source consists of 50 international journal articles published in the period 2021–2026. Articles were selected based on the relevance of the substance to the research focus, namely digital transformation in accounting, accountant professional experience, technology adaptation, job role changes, digital competencies, and organizational support.

The selection of articles takes into account the suitability of the topic, the clarity of the identity of the publication, the availability of methodological information, and the contribution of the research results to the objectives of the study. The literature analyzed includes empirical and conceptual research that provides explanations of changes in accounting practices in the digital work environment. Articles that are not directly related to the research focus or do not provide adequate information for the analysis process are not used as a basis for synthesis.

To maintain the transparency of the selection process, the research needs to document the database used, the search keywords, the time range of publication, the number of articles found, duplicate articles, the articles that were issued, and the number of articles that finally met the inclusion criteria.

Data collection was carried out through a search of scientific literature using keywords related to the focus of the research, including Digital Transformation in Accounting, Accountants' Professional Experiences, Professional Adaptation, Accounting Technologies, Digital Competencies, Changing Professional Roles, and Organizational Support. The combination of keywords was used to obtain articles relevant to the development of digital technology and its implications for the accounting profession.

Each article that meets the selection criteria is then documented in a data extraction matrix. The information collected includes the author's name, year of publication, article title,

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research objective, research approach and method, research context, main findings, and relevance to the focus of the study. The reading of the article is carried out in stages through the examination of the title, abstract, introduction, theoretical foundation, method, results, and discussion. If certain information cannot be understood through the abstract, the examination is continued against the full text of the article. The extraction process aims to ensure that each article is analyzed based on relevant information and can be traced back to the original source.

Data analysis is carried out using the Narrative Synthesis technique through four stages. First, identification and selection of literature, namely selecting articles based on suitability with the focus and criteria of the research. Second, data extraction and grouping, which is recording important information for each article and grouping it into themes of digital transformation, professional experience, technological adaptation, changes in the role of accountants, and organizational support. Third, interpretation and narrative synthesis, which is comparing findings between articles to identify similarities, differences, and research patterns based on the perspective of Socio-Technical Systems Theory. Fourth, drawing conclusions, which is compiling the results of the synthesis to explain the challenges, adaptation process, changes in the professional responsibilities of accountants, and identify gaps and opportunities for further research.

DISCUSSION

1. Digital Transformation and the Changing Landscape of Accounting Practices

Accounting practices are an important part of organizational activities because they are related to the process of recording, processing, presenting, and controlling financial information used in decision-making. Technological developments have changed the implementation of these activities through the use of integrated information systems, automation, and digital data management. These changes make accounting work no longer completely dependent on manual procedures, but increasingly connected to the organization's technology systems. These developments have also changed the process of controlling and providing accounting information in the modern business environment (Begkos et al., 2024; Chen et al., 2024; Chotia et al., 2025).

Changes in accounting practices through digital transformation can be understood using Socio-Technical Systems Theory which explains the relationship between social systems and technical systems in the organizational environment. This perspective places people, technology, and work arrangements as elements that influence each other. In the context of accounting, the application of technology requires the adjustment of individual abilities, the division of

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responsibilities, and the work mechanisms of the organization. Therefore, the success of change is determined not only by the availability of digital devices, but also by the suitability of technology with human needs and the professional environment (Campos-Blázquez et al., 2026; Rwodzi et al., 2026; Zhu et al., 2026).

The use of digital technology also expands the function of accounting systems in producing more integrated information and supporting organizational supervision. The use of ERP-based technology allows companies to connect various operational activities so that information can be traced and used more systematically. In addition, the development of artificial intelligence opens up opportunities for data processing on a larger scale and supports the financial information evaluation process. This condition requires accounting systems to have the ability to adapt to technological developments while maintaining the quality of the information produced (Li et al., 2026; Xie et al., 2026; Almansour et al., 2026).

In the corporate environment, technological changes also affect the relationship between accounting functions and other organizational activities. The process of collecting information that was previously carried out separately is increasingly connected through digital systems, so that coordination between departments is an important part of the implementation of work. These developments also encourage changes in business models, information management, and competency needs in organizations. As a result, accounting practices are increasingly related to operational processes and company strategies, not just the preparation of financial statements. These changes show the increasing involvement of accounting functions in organizational activities (Felipe et al., 2026; Tarczyńska-Łuniewska et al., 2026; Oktavianti et al., 2026).

Overall, digital transformation shows fundamental changes in the implementation of accounting practices, especially in the use of technology, information management, work coordination, and organizational control mechanisms. These changes present opportunities to increase efficiency as well as demand adjustments to increasingly complex work systems. Modern accounting practices thus require not only adequate technology, but also the ability of organizations to integrate resources, manage information, and deal with changes in the business environment. This condition makes digital transformation a continuous process of change that affects the structure and implementation of accounting work (Tian & Li, 2026; Safi et al., 2026; Zou et al., 2026).

2. Accountants' Professional Experiences in Navigating Digital Change

Accountants' professional experience in dealing with digital change is a process when

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individuals interact with new technologies, adjust work habits, and understand the changing demands of their profession. This experience is not only related to the ability to operate software, but also includes how accountants respond to changes in procedures, manage information, and maintain accuracy in carrying out their work. Each change can present a different experience, depending on the readiness of the individual, the complexity of the job, and the organizational conditions in which the accountant carries out his or her professional responsibilities (Chen et al., 2024; Begkos et al., 2024; Makkonen et al., 2022).

The experience of accountants in dealing with digital change can be explained through Socio-Technical Systems Theory, which views organizational change as a relationship between people, technology, and the work environment. This perspective shows that the implementation of new systems does not take place in isolation from the individuals who use them. Accountants need to adjust their abilities and work patterns, while organizations need to ensure that the technology applied is in accordance with the needs of the job. The relationship shows that the experience of facing digitalization is formed through the interaction between human readiness and changes in the organization's technical systems (Rwodzi et al., 2026; Campos-Blázquez et al., 2026; Li & Li, 2026).

In practice, digital change can put accountants in situations that demand adjustments to the speed and complexity of work. The use of automated systems and data-driven technologies is changing the way information is obtained and processed, so accountants need to understand new workflows and ensure that information processing results remain accountable. These changes can also create additional learning needs when the technology used develops faster than the user's capabilities. This condition makes the experience of facing digitalization part of an ongoing professional adjustment process (Xie et al., 2026; Chotia et al., 2025; Li et al., 2026).

The experience of dealing with technological change is also related to how accountants understand their position and contribution to the organization. When some routine work begins to shift to digital systems, professional attention can shift to information analysis, data analysis, and consideration for decision-making. This shift requires accountants to build a new understanding of their job responsibilities. In addition to technical skills, communication and involvement in organizational processes are important for accountants to be able to carry out their professional roles in the midst of changing work environments (Felipe et al., 2026; Tarczyńska-Łuniewska et al., 2026; Liu et al., 2026).

Overall, accountants' experiences in the face of digital change show that the adaptation process is not only determined by the ability to accept technology, but also by the way individuals

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understand, respond, and undergo changes in their daily work. Differences in readiness, organizational support, and complexity of technology application can shape diverse professional experiences. Therefore, accountants' stories about these changes are important to understand how digitalization affects work practices, professional relationships, and the sustainability of an individual's ability to carry out accounting responsibilities (Zhu et al., 2026; Cubillas-Para et al., 2026; Tran et al., 2026).

3. Professional Adaptation and the Development of Digital Competencies

Professional adaptation is the process of individual adjustment to changes in the work environment through the development of knowledge, skills, and abilities in carrying out their responsibilities. In the face of digital transformation, accountants are required to understand technological developments and adjust competencies to the needs of an increasingly integrated work system. These skills are not limited to the operation of digital devices, but also include understanding information, data analysis, and appropriate use of technology. Thus, adaptation is an important part of maintaining the professional relevance of accountants in the midst of job changes (Ozevın & Kaptan, 2026b; Nam & Chang, 2026; Ke et al., 2026).

The process of developing digital competencies can be understood through Socio-Technical Systems Theory, which emphasizes the balance between human capabilities and technological developments in the organizational environment. The implementation of digital systems requires the readiness of individuals to learn technology, as well as organizational support in providing appropriate work facilities and arrangements. In accounting practice, the relationship is seen when accountants must develop technical abilities without neglecting professional considerations. Therefore, digital competencies develop through the interaction between individual learning, the use of technology, and the adjustment of work systems (Díaz-Fernández et al., 2026; Campos-Blázquez et al., 2026; Murtaza et al., 2026).

The development of digital competencies is also related to accountants' willingness to continue learning to keep up with technological changes. The development of information systems, artificial intelligence, and automation requires individuals to update their knowledge in order to be able to understand the increasingly complex information processing process. Learning does not only take place through formal education, but also through experience using technology and solving work problems. The ability to connect accounting knowledge with digital skills is important so that accountants can face change without losing the rigor and quality of professional judgment (Oktavianti et al., 2026; Peng et al., 2026; Tang et al., 2026).

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In addition to individual capabilities, the development of digital competencies is influenced by the organizational environment that provides opportunities to learn and adapt. The availability of training, mentoring, access to technology, and involvement in the change process can help accountants understand the new system. Conversely, limited facilities and lack of support can slow down the adjustment process. Organizations also need to consider differences in employee abilities so that the application of technology does not create a competency gap. Thus, the development of digital skills requires individual involvement as well as the organization's commitment to sustainability (Liu et al., 2026; Ashrafi et al., 2026; Rwodzi et al., 2026).

Overall, professional adaptation and digital competency development are ongoing processes that determine accountants' readiness to face changes in work practices. The ability to understand technology, develop new skills, and adjust professional responsibilities is an important part of maintaining the quality of accounting work. The process also shows that digital competence is not just technical skills, but a combination of knowledge, experience, and readiness to face organizational changes. Therefore, competency development needs to be part of accountants' professional journeys in an increasingly digitized work environment (Zhang & Fan, 2026; Zhao et al., 2026; Yu et al., 2026).

4. The Transformation of Accountants' Professional Roles and Identity

The professional role of an accountant is an overview of individual responsibilities, functions, and contributions in managing financial information and supporting organizational activities. The development of digital technology has brought changes to the implementation of these responsibilities, especially when recording and data processing work is increasingly integrated with automated systems. Accountants are not only required to produce financial information, but also understand digital processes that affect the reliability of information and organizational decisions. These changes have also shaped the way accountants view their work, abilities, and position in a professional environment (Chen et al., 2024; Felipe et al., 2026; Yang & Chen, 2024).

The change in the professional identity of accountants can be explained through Socio-Technical Systems Theory, which views human and technological relationships as part of an organizational system that influence each other. In this perspective, technological changes not only change the tools used, but also affect the division of labor, relationships between individuals, and professional responsibilities. Accountants need to adapt their role to the development of digital systems without losing human consideration in carrying out work. Therefore, professional

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identity is formed through the interaction between individual abilities, technology, and the organizational environment (Makkonen et al., 2022; Colovic et al., 2026; Safi et al., 2026).

A shift in professional responsibilities is also seen as technology begins to take over some of the work that was previously done manually. This condition opens up space for accountants to be more involved in information analysis, performance evaluation, supervision, and the preparation of considerations that support management decisions. These changes demand a broader understanding of organizational activities as accounting information is increasingly connected to various business functions. Thus, accountants' contributions are not only assessed based on the accuracy of records, but also their ability to generate information that is valuable to the organization (Cheng et al., 2026; Zhong et al., 2026; Ma et al., 2026).

The transformation of these roles is also related to how accountants maintain their professional identity when dealing with the development of artificial intelligence and technology-based decision-making systems. The ability of technology to process information does not completely replace the need for human assessment, responsibility, and contextual understanding. Accountants still have the responsibility to assess the suitability of information, understand risks, and consider the consequences of organizational decisions. Therefore, professional change requires a balance between the use of technology and the maintenance of competencies that are the basis of trust in the accounting profession (Ashrafi et al., 2026; Zhao et al., 2026; Yu et al., 2026).

Overall, the transformation of professional roles and identities shows that digital developments are changing the way accountants work, contribute, and understand their professional responsibilities. These changes do not mean eliminating the position of accountants, but rather encourage adjustments to the needs of organizations that are increasingly dependent on information and technology. Analytical skills, system understanding, communication, and professional considerations are important parts of building an accountant's identity in the digital era. Thus, professional identity needs to be understood as something that evolves following changes in technology and the demands of the work environment (Cubillas-Para et al., 2026; Tran et al., 2026; Zhang & Fan, 2026).

5. Organizational Support and the Sustainability of Digital Adaptation

Organizational support is a condition that allows individuals to carry out the change process and maintain the ability to adapt to the development of the work environment. In digital transformation, such support includes the provision of technological infrastructure, training,

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mentoring, work policies, and management involvement in directing change. Accountants need an organizational environment that provides opportunities to learn new systems and adjust their professional responsibilities. Without adequate support, the application of technology has the potential to create skills gaps and obstacles in the implementation of accounting work in a sustainable manner (Ke et al., 2026; Orozco et al., 2026; Nam & Chang, 2026).

In the perspective of Socio-Technical Systems Theory, the sustainability of digital adaptation depends on the suitability between technological systems and human needs in the organization. The technology applied needs to be supported by work arrangements, user capabilities, and coordination mechanisms that allow all elements of the organization to work in harmony. In the context of accounting, it is not enough to provide digital tools, but also to ensure that accountants are able to understand and utilize them according to professional needs. This balance helps organizations develop work systems that are responsive to technological changes (Peng et al., 2026; Murtaza et al., 2026; Tang et al., 2026).

Leadership has an important role in building an organization's readiness to face digital transformation. Management needs to provide direction for change, explain the purpose of technology application, and encourage employee involvement in the adjustment process. Leadership support can also build trust so that accountants have room to communicate difficulties and develop new abilities. When change is managed in a directional manner, the application of technology is more likely to integrate with the needs of the job. Thus, the success of adaptation depends not only on technology investment decisions, but also on the organization's ability to manage change (Ozevın & Kaptan, 2026b; Liu et al., 2026; Cubillas-Para et al., 2026).

In addition to leadership, organizational culture and learning opportunities also determine the sustainability of professional adaptation. A work environment that encourages openness to change allows accountants to share knowledge, learn new systems, and develop ways of working that are more in line with the needs of the organization. Competency development also needs to be carried out on an ongoing basis because technological changes can present different job demands. Therefore, training should not be seen as a temporary activity, but as part of human resource development in the face of technological developments and changes in business models (Yeo & Jung, 2024; Zhao et al., 2026; Yu et al., 2026).

Overall, organizational support is an important element in ensuring that digital adaptation does not stop at the stage of using technology, but develops into a part of professional work habits and systems. The provision of facilities, supportive leadership, a learning culture, and competency development need to run continuously. For accountants, these conditions help maintain

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professional abilities while adjusting responsibilities to changing organizational needs. Thus, the sustainability of digital transformation requires joint involvement between individuals and organizations in building a work environment that is able to cope with technological changes consistently (Colovic et al., 2026; Safi et al., 2026; Zhang & Fan, 2026).

CONCLUSION

Based on the results of a narrative analysis of 50 international journal articles for the 2021–2026 period, this study concludes that digital transformation has brought changes to the professional practice and experience of accountants. These changes are not only related to the use of technology, but also related to work system adjustments, information management, competency development, and changes in professional responsibilities. Accountants' experience in facing digitalization shows that technology is an important part of the development of modern accounting work.

The results of the analysis also show that professional adaptation is influenced by the relationship between individual abilities, technological developments, and organizational support. The perspective of Socio-Technical Systems Theory provides an understanding that the success of digital transformation requires alignment between social systems and technical systems. Thus, accountants are not only required to master technology, but also develop analytical skills, maintain professional judgment, and adapt their work identity to changes in the organizational environment.

RESEARCH LIMITATIONS

This study has limitations in the scope of the literature sources analyzed, namely 50 international journal articles for the period 2021–2026. These articles provide diverse perspectives on digital transformation, accounting practices, digital competencies, and professional change. However, differences in countries, industry sectors, organizational characteristics, and research approaches cause the experiences and findings discussed to have diverse contexts so that not all of them can be directly compared.

Another limitation is related to the use of secondary data sourced from scientific publications, so that the research does not obtain stories directly from accountants through interviews or observations. Narrative analysis is carried out on the experience and picture of professional change as represented in the article studied. In addition, the use of Socio-Technical Systems Theory provides a certain perspective in understanding human, technological, and

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organizational relationships, so that it does not include all perspectives that allow to explain the transformation of the accounting profession.

SUGGESTIONS

The next research is suggested to develop a study involving direct interviews with accountants who have used digital technology in their daily work. The research can be directed at various organizational sectors and levels of professional experience to gain a deeper understanding of the challenges, adaptation processes, and changes in accountants' responsibilities. The empirical approach is expected to complement the results of the narrative analysis and provide a more contextual picture of professional experience in facing digital transformation.

For accountants and organizations, the development of digital competencies needs to be a concern in dealing with changes in the work environment. Technology training, continuous learning, strengthening information security, and improving analytical skills need to be developed consistently. Organizations also need to provide adequate leadership support and infrastructure so that accountants are able to adapt their work without neglecting rigor, ethics, and professional responsibility. These efforts are important to maintain the sustainability of digital adaptation.

PRACTICAL AND THEORETICAL IMPLICATIONS

Practically, the results of the study provide an idea that digital transformation needs to be followed by human resource development and organizational work system adjustments. Company management can use the results of this study as a consideration in designing training programs, providing technology infrastructure, and building a work environment that supports learning. For accountants, these findings confirm the importance of improving digital skills, information analysis skills, and readiness to face changes in professional responsibilities.

Theoretically, this research contributes to the understanding of digital transformation in accounting practice through the perspective of Socio-Technical Systems Theory. This perspective shows that professional change cannot be explained only through technological developments, but it is necessary to consider the relationship between individuals, technical systems, and the organizational environment. The use of narrative analysis approaches also provides space to understand how accountants' experiences and adaptation processes are represented in the literature. Thus, this study expands the discussion on changes in accountant professional practices and identities in the digital era.

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