

RESEARCH ARTICLE / MAKALE YAZISI

A Research on Digitalization of Accounting in TRNC

KKTC'de Muhasebenin Dijitalleşmesi Üzerine Bir Araştırma

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Abstract:

As technology advances, the business world changes at the same pace. In this age, which is seen as the age of technology, industrialization is inevitable and brings digitalization with it. Technology has become a constantly renewing cycle and it is impossible not to adapt to it. A correct and efficient strategy should be applied in adapting to changes so that success can be achieved. As in every field, the field of accounting has developed and changed by adapting to the developing and changing world. The branch of accounting, which we encounter in almost every part of the business world, is one of the most important occupational groups today. The purpose of this article is to examine the development and change of the accounting profession and practices, and also to predict how it will change in the future in this age where digital transformation is mandatory and is moving towards robotization.

Keywords: Accounting, Digitalization, TRNC.

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Öz:

Teknoloji ilerledikçe iş dünyası da aynı hızla değişmektedir. Teknoloji çağı olarak görülen bu çağda sanayileşme kaçınılmazdır ve dijitalleşmeyi de beraberinde getirmektedir. Teknoloji sürekli yenilenen bir döngü haline gelmekte ve buna uyum sağlamak zorunlu hale gelmektedir. Başarının yakalanabilmesi için değişimlere uyum sağlamada doğru ve etkin bir stratejinin uygulanması gerekmektedir. Her alanda olduğu gibi muhasebe alanı da gelişen ve değişen dünyaya uyum sağlayarak gelişmiş ve değişmiştir. İş dünyasının hemen her yerinde karşılaştığımız muhasebe branşı günümüzün en önemli meslek gruplarının başında gelmektedir. Bu makalenin amacı muhasebe mesleği ve uygulamalarının gelişimini ve değişimini incelemek, aynı zamanda dijital dönüşümün zorunlu olduğu ve robotlaşmaya doğru ilerlediği bu çağda gelecekte nasıl değişeceğini tahmin etmektir.

Anahtar Kelimeler: Muhasebe, Dijitalleşme, KKTC.

Introduction

Technology is a notion that has gradually gotten into our life. But as the world's environment changed, people's wants changed, and interest in innovation grew, technology advanced and gradually expanded to all facets of existence. The world was industrialized before it began to move toward robotization. One of the first phases of digitalization might be thought of as industrialization, or mechanization. As new technologies emerged, the change in the world accelerated and it became necessary to adapt. The needs of people have started to take shape according to these changes. All the work done by hand started to be done quickly and easily thanks to the machines. Machines and robots are now in every aspect of our lives. This is clear proof that they have taken over our lives. Manpower is no longer needed in most business areas. This is an indication that people may lose their jobs. The forms of operation, systems, techniques and methods used in businesses have also renewed themselves. We can say that sectors that cannot adapt to digitalization are doomed to disappear. Digital innovations should be used most accurately and efficiently so that effective results can be obtained. The accounting field, one of the main units of businesses, has to prepare itself for these innovations. However, it can be said that this process leading to robotization will provide some conveniences in the field of accounting, as well as cause worrying situations for accounting members. Accounting is a profession that has to adapt to technological innovations and digital environments as quickly as possible. This is because it is an important area for businesses. Problems that may arise in the field of accounting can affect all units of the enterprises. The digitalization movements to be made are of great importance for the future of the accounting field. The field of accounting, which is significant and prominent in business, will be considerably more significant in the future than it is now. Accountancy has evolved from a function that solely audits, analyzes, and reports financial reports into a consultation activity when using a more cutting-edge technology than traditional accounting techniques. It will be able to service more regions because of the new systems that will be implemented in the future. Additionally, certain straightforward chores may be completed without the requirement for labor. This article's objectives are to explore the evolution of the accounting profession across time, to forecast its future development, and to assess the outcomes.

Method

In this study, qualitative research method was used. Qualitative research is an exploratory process and provides ease in conceptualizing something that seems difficult.

The researcher makes a new and not easily measurable change and transformation with qualitative study. In other words, qualitative study offers the researcher the opportunity to describe change and transformation. In this study, interview questions consisting of 2 parts were prepared by the researcher. The first part asked demographic questions and the second part included questions created by obtaining expert opinions on the subject. The answers given to these questions were tabulated and interpreted. The Akdeniz Karpaz University ethical committee provided the ethical approval for this research. The date for approval is 24/04/2025, and the approval number is AKUN-ETK-8/25.

Digitalization of Accounting

Although the exact moment when accounting, which was regarded as an accounting approach in antiquity, emerged is unknown, it is believed that it has a very long history. Accounting was initially utilized in business settings, according to accounting historians. According to certain studies, Assyrians are where the history of accounting began. According to various analyses, accounting has its origins in Mesopotamia and Ancient Egypt. In addition to these discourses, some accounting historians say that the first accounting records were seen in the "Laws of Hammurabi" created by the Babylonian King Hammurabi. In the research, it was understood that there were texts and account statements related to calculations on clay tablets in the Babylonian Empire and on papyrus in Ancient Egypt (Erol, 2012).

There were 282 articles in the Hammurabi Code. Some of these things have to do with commerce. The articles demonstrate that even centuries ago, a particular sequence was created for business operations. The history of accounting may be found in the Code of Hammurabi, Babylonian clay tablets, and ancient Egyptian math texts. Additionally, documents detailing the products bought and sold were discovered in Mesopotamia during the excavations. As is well known, the Kültepe tablets include economic communication that records the exchange of goods and services between Assyrian traders (Gökçek, 2004).

These might be regarded as the first accounting records ever kept. This demonstrates how the discovery of writing and money had a direct impact on the development of accounting. Trading was placed through bartering in the past. In order to exchange goods and services, a vehicle (such as an animal or object) was used. This assertion demonstrates that accounting predates the development of writing. Because of this, it is unclear precisely, when, how, and in what form accounting initially appeared (Gökgöz, 2011).

With the invention of money, it became possible to exchange money rather than barter. As a result, records of products bought and sold began to be kept. Because they are basic, non-detailed, and preserved for control purposes, they cannot be considered accounting records in their entirety. Later, a double-sided recording method was discovered, and so a true recording system under the name of accounting evolved. The original Chinese double-entry registration technique arose with Sanjiaozhang, evolved with Longmenzhang, matured with Sijiaozhang, and vanished with the acceptance and supremacy of Western registration methods (Limeng, 2012).

It has been sought from the beginning of human history to record the items, money, and other such things gained. This is because consumers want to be able to regulate their budgets and track their income-expenditure situation. As a result, the notion of accounting arose. The accounting profession has persisted to the present day because of these transactions and has grown to become one of the most prominent professional groupings. Accounting is a method for systematically recording and testing company actions, summarizing and preparing them for analysis and interpretation (Göker, 2023).

Accounting benefits greatly from technological advancements and digitization. Accounting has evolved into one of the most significant professions today, and it continues to evolve by adapting to new technology. While it is unclear what changes will occur in the following phase, the future of accounting will certainly be molded. In this context, it is important to remember that digitization will have both good and bad consequences. Accounting is one of the professions that has been most impacted by digitization. Accountants who see and adapt to technological development face certain risks on the one hand, but they are also on the verge of significant possibilities (Yücel, 2019).

Findings

A total of 135 people participated in the survey, and stated that 57 people were women and 78 people were men. As a percentage, we can observe it as 42% female and 58% male.

When we ask about the educational status of the participants in our research, we see that 1 out of every 3 people does not apply for university education. In our survey, which was answered by 135 participants, it seems that 42 people are high school graduates, 20 people are associate degree graduates, and 48 people have completed their undergraduate degrees. One of the most positive indicators in the survey is the participation of 25 people

with a master's / doctorate. As a percentage, high school graduates are the 2nd group participating in the research with 31.1%. The least participants are the associate degree graduates, who universities define as intermediate staff, with a rate of 14.8%. The group with the highest number of participants in our research is those with a bachelor's degree, with a rate of 35.6%. We state that there are people with master's/doctorate degrees who participated in our research at a rate of 18.5%.

We can see that the research reaches a younger pool of participants in terms of age. We see that 77 people aged 29 and under participated in the research. 31 participants, aged between 30 and 39, were reached. We can see 18 people between the ages of 40 and 49 with at least their second participation. Our least participating community is people aged 50 and over. Their attendance is only 9 people. It shows that one out of every two people responding to the survey is young, with 57% as a percentage of 29 years and under. The age range of 30 to 39 is the second community where we can find the most participants. We can see that 23% of them participated in this study. We see the result that one out of every four answers belongs to this community. The 40 to 49 age group ranks second in the least participating communities, with 13.3%. The group that we have the most difficulty in conveying the research and getting opinions is the group aged 50 and over, with the least participation percentage of 6.7%.

Since our research is based on accountants and people working in the sector, we asked them to indicate their labor time in the profession. The results are consistent with age. We saw that there were 77 people aged 29 and under. In professional experience, the result is the same. Persons under the age of 29 generally have a professional experience of 5 years or less in the accounting sector. With a group of 77 people, the largest percentage of participation in the study is those with 5 years or less of professional experience. Then there is our group of 29 people with 6 to 15 years of professional experience. In the research, 14 people with 16 to 25 years of professional experience are the least number of people. A group of 15 people who participated in the research with 25 years or more professional experience constitutes. In terms of percentage, the least experienced 5 years or less participants are in the first place with 57%. Then there are the participants with 6 to 15 years of professional experience, with 21.5%. Then, the group with the least number of participants is 10.4%, with 16 to 25 years of professional experience. Those with 25 years or more of experience take part in the survey with 11.1%.

Table 1. Demographic Data

Demographic Data		Number	Percentage %
Gender	Female	57	%42,3
	Male	78	%57,8
Education	High school	42	%31,1
	Associate Degree	20	%14,8
	Licence	48	%35,6
	Master/PhD	25	%18,5

Age	29 and below	77	%57
	30 to 39	31	%23
	40 to 49	18	%13,3
	Age 50 and over	9	%6,7
Experience	5 years and below	77	%57
	6 to 15 years	29	%21,5
	16 to 25 years	14	%10,4
	over 25 years	15	%11,1

In Table 2, we asked the participants questions about the digitalization of accounting. In the study, in which 135 participants participated, we gave the participants 5 options to answer. The options were “Strongly Disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly Agree”.

The first question is “Can you integrate yourself into the digitalization of accounting?” It happened. On the other hand, 19 people said they strongly disagree with our first question. As a percentage, the rates were 14.06%. The participants who say they do not agree are 16 people. It is seen as 11.84% as a percentage. The number of undecided

people appears to be 19. They have 14.06% rates as a percentage. We have 51 participants who say they agree. They have 37.74% as a percentage. We can see 30 participants who say they agree. They have 22.20% as a percentage. This table shows us that 40% of the population still has not integrated or partially integrated themselves into digitalization. In a period like 2023, when technology prevails, almost one out of every two accountants has problems integrating themselves with digitalization. Considering that 57% of the participants in the research are 29 years or younger, it is not possible to keep up with digitalization.

Table 2. Findings

	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree	
	N	%	N	%	N	%	N	%	N	%
Can you integrate yourself into the digitalization of accounting?	6	11%	5	9%	7	12%	24	42%	15	26%
Is digitalization a threat to the accounting profession?	8	14%	31	54%	7	12%	4	7%	7	12%
Is digitalization important in your profession?	3	5%	7	12%	6	11%	16	28%	25	44%
Does the digitalization of accounting make things easier?	4	7%	8	14%	3	5%	15	26%	27	47%
Has e-mail accounting improved from the Products Revealed by Digital Transformation?	3	5%	6	11%	8	14%	26	46%	14	25%
Has e-invoice, one of the products of Digital Transformation, made progress in accounting?	5	9%	3	5%	11	19%	19	33%	19	33%
Has e-archive accounting, one of the products of Digital Transformation, improved?	4	7%	8	14%	7	12%	20	35%	18	32%
Has e-waybill, one of the products of Digital Transformation, made progress in accounting?	4	7%	8	14%	7	12%	18	32%	20	35%
Has e-ledger accounting, one of the products of Digital Transformation, improved?	6	11%	4	7%	10	18%	19	33%	18	32%
Has e-government led to a development from the products of digital transformation to accounting?	4	7%	7	12%	9	16%	18	32%	19	33%
Has e-commerce, one of the products of Digital Transformation, made progress in accounting?	3	5%	7	12%	6	11%	19	33%	22	39%
Has e-ticket accounting, one of the products of Digital Transformation, improved?	2	4%	5	9%	13	23%	19	33%	18	32%
Has e-signature, one of the products of Digital Transformation, made progress in accounting?	7	12%	5	9%	9	16%	18	32%	18	32%
Has e-reconciliation, one of the products of Digital Transformation, made progress in accounting?	6	11%	6	11%	11	19%	18	32%	16	28%
Does the digitalization of accounting contribute to the safety of work?	2	4%	11	19%	9	16%	17	30%	18	32%
Does the digitalization of accounting make things economical?	3	5%	7	12%	7	12%	16	28%	24	42%
Does the digitalization of accounting affect teamwork positively?	6	11%	6	11%	10	18%	15	26%	20	35%
Does the digitalization of accounting have a positive effect on environmental policies?	7	12%	4	7%	10	18%	12	21%	24	42%

Our second question is "Is digitalization a threat to the accounting profession?" In this question, 135 of our participants did not see digitalization as a threat in general. We see that 28 people strongly disagree. There are 20.72% rates as a percentage. We see that 67 people answered "I do not agree". It seems that they are 49.58% as a percentage. We see that 19 people say they are undecided. 14.06% as a percentage. We see that 13 people say they agree. There is a 9.62% rate as a percentage. 8 people used the strongly agree option. 5.92 percent as a percentage. From the answers to this question, we can clearly say that the participants do not see digitalization as a threat. The main consideration in adding this question was that robotic systems threaten to eliminate the human workforce in accounting. Our participants, on the other hand, think that there is no such problem.

Our third question is "Is digitalization important in your profession?". This question was once again a question in which the participants provided a clear view. We see that 13 people strongly disagree. There is a 9.62% rate as a percentage. We see that 18 people answered I do not agree. They seem to be 13.32 percent as a percentage. We see that 13 people say they are undecided. 9.66% as a percentage. We see that 37 people say they agree. There are 27.38% rates as a percentage. Agree, option was used by 54 people. 39.96% as a percentage. On the answers to this question, most accounting personnel have grasped the importance of digitalization. Two out of three people said this question is important. One in five people said it was simply unimportant.

Our next question is "Does the digitization of accounting make things easier?". This question was once again a question in which the participants provided a clear view. We see that there are 9 people who say they strongly disagree. There are 6.66% percentages. We see that there are 19 people who answered "I do not agree". It seems that they are 14.06% as a percentage. We see that there are 9 people who say they are undecided. As a percentage, it's 6.66%. We see that there are 40 people who say they agree. There are 29.60% rates as a percentage. Totally agree option was used by 58 people. 42.92% as a percentage. A little more sharply, researchers have agreed that digitization is making things easier.

Our next question is "Did the products of Digital Transformation make progress to e-mail accounting?". This question has been a question in which the participants provided partial opinions. We see that there are 12 people who say they strongly disagree. There are 8.88% rates as a percentage. We see that there are 16 people who answered I do not agree. They seem to be 11.84% as a percentage. We see that there are 20 people who say they are undecided. 14.80% as a percentage. We see that there are 53 people who say they agree. There are 39.22% rates as a percentage. Totally agree option was used by 34 people. 25.16% as a percentage. The parts without sharp views, which are the middle part of the survey, are at a high level. Two out of every three participants confirm that the e-mail system contributes to accounting.

Our next question is "Did e-invoice from the Products Revealed by Digital Transformation lead to an improvement in accounting?". This question was one of the participants' opinions. We see that there are 12 people who say they strongly disagree. There are 8.88% rates as a percentage. We see that there are 16 people who answered I do not agree. They seem to be 11.84% as a percentage.

We see that there are 23 people who say they are undecided. 17.02% as a percentage. We see that there are 44 people who say they agree. There are 32.59% rates as a percentage. 40 people used the strongly agree option. 29.60% as a percentage. There is a ratio of nearly 80% who think that the e-Invoice system is beneficial or partially beneficial. Four out of five respondents think this product is beneficial.

Our next question is "Has the e-archive led to an improvement from the products of digital transformation to accounting?". This question was one of the participants' consensus. We see that there are 12 people who say they strongly disagree. There are 8.88% rates as a percentage. We see that there are 18 people who answered I do not agree. They seem to be 13.32 percent as a percentage. We see that there are 14 people who say they are undecided. 10.36% as a percentage. We see that there are 52 people who say they agree. There are 38.48% rates as a percentage. Totally agree option was used by 39 people. 28.86% as a percentage. Two out of every three participants who answered this question agreed with the convenience of the e-archive system. E-archive is a more advantageous archiving method in terms of document security, cost and environmentalist point of view. I interpret it as a method that is both more practical and shortens the time to reach the data.

Our next question is "Did e-waybill from the Products Revealed by Digital Transformation lead to an improvement in accounting?". This question has been a question that gathered the opinions of the participants in the center. We see that there are 12 people who say they strongly disagree. There are 8.88% rates as a percentage. We see that there are 20 people who gave the answer "I do not agree". They seem to be 14.80% as a percentage. We see that there are 27 people who say they are undecided. 19.98% as a percentage. We see that there are 42 people who say they agree. There are 31.08% rates as a percentage. Totally agree option was used by 34 people. 25.16% as a percentage. My comment about this survey is that the participants gave answers close to the center due to the lack of information about the e-waybill system, as they did not use it much. I think the more you have the opportunity to use a feature, the sharper comments you can make.

Our next question is "Has the e-ledger led to an improvement from the Products Revealed by Digital Transformation to accounting?". This question has been a question in which the opinions of the participants are gathered to the right. We see that there are 11 people who say they strongly disagree. There are 8.14% rates as a percentage. We see that there are 16 people who answered I do not agree. They seem to be 11.84% as a percentage. We see that there are 22 people who say they are undecided. 16.82% as a percentage. We see that there are 47 people who say they agree. There are 34.78% rates as a percentage. Totally agree option was used by 39 people. 28.86% as a percentage. In this survey, the pure majority evaluated the e-ledger system as positive. Making the ledger system faster and more practical in accounting is positive in my opinion. We can observe that two out of every three people have this thought,

Our next question is "Has e-government made a development from the products of digital transformation to accounting?". This question has been a question in which the opinions of the participants are gathered on somewhat

opposite sides. We see that there are 9 people who say they strongly disagree. There are 6.66% percentages. We see that there are 22 people who gave the answer "I do not agree". They seem to be 16.28% as a percentage. We see that there are 18 people who say they are undecided. 13.32 percent as a percentage. We see that there are 48 people who say they agree. There are 35.52% rates as a percentage. 38 people used the strongly agree option. 28.12% as a percentage. In this question, there should be 49 people who gave negative and undecided opinions to be looked at. Making this equation with accountants within the borders of the TRNC may have affected this result. Again, we see that the pure majority gave an affirmative answer, on average, two out of every three studies.

Our next question is "Did e-commerce lead to an improvement from the products of digital transformation to accounting?". This question has been a question in which the opinions of the participants are gathered to the right. We see that there are 13 people who strongly disagree. There are 9.62% rates as a percentage. We see that there are 14 people who gave the answer "I do not agree". They seem to be 10.36% as a percentage. We see that there are 15 people who say they are undecided. 11.10% as a percentage. We see that there are 52 people who say they agree. There are 38.48% rates as a percentage. Absolutely agree option was used by 41 people. 30.34% as a percentage. Although these results show that e-commerce has a positive effect on accounting, the rate remains low according to my personal interpretation. Just over two out of three people commented that e-commerce is a positive development.

Our next question is, "Did e-ticket accounting improve from the Products Revealed by Digital Transformation?". This question has been a question in which the opinions of the participants are gathered on the right of the centre. We see that there are 10 people who strongly disagree. There are 7.40% rates as a percentage. We see that there are 15 people who gave the answer "I do not agree". It seems that they are 11.10% as a percentage. We see that there are 31 people who say they are undecided. 22.94% as a percentage. We see that there are 43 people who say they agree. There are 31.82% rates as a percentage. Totally agree option was used by 36 people. 26.64% as a percentage. In this survey, the fact that one of each researcher on average chose the option "I am undecided" shows us that the accounting sector employees in the Turkish Republic of Northern Cyprus have poor knowledge of e-tickets. In the majority, on average, one out of every two people interprets the development of e-tickets positively.

Our next question is "Did e-signature lead to an improvement from the products of digital transformation to accounting?". This question was a question in which the opinions of the participants were gathered close to a balanced one. We see that there are 17 people who strongly disagree. There are 12.58% rates as a percentage. We see that there are 16 people who answered I do not agree. They seem to be 11.84% as a percentage. We see that there are 27 people who say they are undecided. 19.98% as a percentage. We see that there are 42 people who say they agree. There are 31.08% rates as a percentage. Totally agree option was used by 33 people. 24.42% as a percentage. In these answers, one out of every two people states that e-signature is in a positive development direction. In my opinion, e-signature is one of the most

productive fruits of digital transformation. It is an important development that the signatures required for the return of money, which are used especially in suffocating state affairs and correspondence, are obtained electronically with the e-signature method, free of cost and effort. The negative aspects of this and the point that divides the participants can be interpreted as security.

Our next question is "Did e-reconciliation lead to an improvement from the Products Revealed by Digital Transformation to accounting?". This question has been a question in which the opinions of the participants are gathered to the center right. We see that there are 14 people who strongly disagree. There are 10.36% percentages. We see that there are 18 people who answered I do not agree. They seem to be 13.32 percent as a percentage. We see that there are 29 people who say they are undecided. 21.46% as a percentage. We see that there are 44 people who say they agree. There are 32.56% rates as a percentage. 30 people used the strongly agree option. 22.20% as a percentage. In this question, we can see that the researchers tended towards the centre-right. The recent increase in the use of e-reconciliation has caused one out of every three people to vote for the I agree option.

Our next question is "Does the digitization of accounting contribute to the safety of work?". This question has been a question in which the opinions of the participants are gathered on slightly opposite points. We see that there are 9 people who say they strongly disagree. There are 6.66% percentages. We see that there are 29 people who gave the answer "I do not agree". They seem to be 21.46% as a percentage. We see that there are 22 people who say they are undecided. 16.82% as a percentage. We see that there are 39 people who say they agree. There are 28.86% rates as a percentage. Totally agree option was used by 36 people. 26.64% as a percentage. Two different interpretations can be made about this study. The first is insecurity due to cyber attacks and virus software. Since we do not know how these threats occur, we are naturally not protected. As a result, one out of every four people thought it was unsafe. In my opinion, one of the biggest fruits of digitalization is security.

Our next question is "Does the digitalization of accounting contribute to making things economical?". This question has been a question in which the opinions of the participants are gathered on the right. We see that there are 9 people who say they strongly disagree. There are 6.66% percentages. We see that there are 18 people who answered I do not agree. They seem to be 13.32 percent as a percentage. We see that there are 22 people who say they are undecided. 16.82% as a percentage. We see that there are 39 people who say they agree. There are 28.86% rates as a percentage. Totally agree option was used by 47 people. 37.78% as a percentage. As two of the three researchers agree, from an economic point of view, digitalization has revolutionized accounting. In particular, the costs have decreased considerably as the work such as reducing paper waste, examining, monitoring, interpreting and reporting data is done by computer hardware.

Our next question is "Does the digitization of accounting positively affect teamwork?". This question has been a question in which the views of the participants were collected piecemeal. We see that there are 13 people who strongly disagree. There are 9.62% rates as a percentage.

We see that there are 23 people who answered "I do not agree". They seem to be 17.02% as a percentage. We see that there are 21 people who say they are undecided. 15.54 percent as a percentage. We see that there are 43 people who say they agree. There are 31.82% rates as a percentage. Totally agree option was used by 35 people. 25.90% as a percentage. Based on the views of our researchers in this table, we can interpret that face-to-face meetings have decreased with digitalization and unnecessary polemics and dialogues have been eliminated thanks to these meetings.

Our last question is "Does the digitalization of accounting positively affect environmental policies?". This question has been a question in which the views of the participants are partially in agreement. We see that there are 12 people who say they strongly disagree. There are 8.88% rates as a percentage. We see that there are 18 people who answered I do not agree. They seem to be 13.32 percent as a percentage. We see that there are 23 people who say they are undecided. 17.02% as a percentage. We see that there are 38 people who say they agree. There are 28.12% rates as a percentage. Totally agree option was used by 44 people. 32.56% as a percentage. In our question, we can see that almost two out of three of our researchers voted positively. Factors such as paper savings, transportation costs and working from home are effective in this. One of the factors is the decrease in the amount of fossil fuel released to the planet since digitalization and transportation started to be done over the network instead of individuals. Instead of using unnecessary paper, documents imported into the E-archive system prevent tree cutting. Ink usage in printers is minimized. In the light of these developments, the result of the survey question was similar.

Conclusion

In today's changing and evolving world, technology and digitalization have affected every aspect of life. Accounting is one of the sectors that has been most impacted by these developments. The position at which the accounting industry, which has seen several transformations throughout history, has arrived is extremely astonishing. The advancements have made it necessary for persons in the accounting industry to renew themselves in order to stay up with the technological world we live in. Accounting has been compelled to shift as a result of technological advancements, particularly Industry 4.0. Accounting has been and continues to be shaped in response to this transformation. The most important component in doing this is that accounting is one of the occupational categories that can swiftly adapt to current and future technologies. Accounting will evolve into a consultation service in the future, rather than only dealing with a company's financial situation. Accountants will be able to audit corporate data from within their own working environment. By using the developing technologies, it will turn into more consultancy services and will be able to serve in the field of auditing. To explain briefly, they will not only be the accountants of the enterprises but also the auditors. To remain relevant, accounting professionals need to make self-improvement a top priority in order to stay up to date with changing practices and technologies. If professionals in this sector

don't adjust to new and dynamic innovations, they run the risk of becoming outdated. As a result, a comprehensive reassessment and restructuring of accounting educational programs is required. In addition to exhibiting leadership traits, future accountants should have a broad skill set, accept innovation, be flexible, project confidence, and thrive in communication.

A total of eighteen questions about the digitalization of accounting were written for this study and sent to one hundred thirty-five participants. The study's trustworthiness is enhanced by the fact that the participants were accounting experts. The results show that professionals see the digitalization of accounting favorably overall. This procedure helps to create a more transparent and traceable system in addition to speeding up accounting activities. The study's findings indicate that most participants think digitalization enhances accounting records. So the effects of digitization on the accounting industry alter professional responsibilities as well as processes. The results of this study offer crucial hints regarding the accounting industry's digital transformation process and serve as a foundation for further investigation. Particularly after the COVID-19 pandemic, accounting education and procedures have evolved (Ozdemir, 2023). Additionally, this circumstance has opened the door for accounting to become more digital. The digitization of several accounting industries has been the subject of numerous studies recently (Özbek, 2024; Artık and Arslan, 2024; Yakut, 2024). This study came to the conclusion that digitization will have benefits in line with the findings of previous research. By implementing cutting-edge strategies in the accounting industry, it will be feasible to maintain the beneficial results that digitization has produced.

Declarations

Ethics Approval and Consent to Participate

The ethical approval for this research was provided by the Akdeniz Karpaz University ethical committee. The date for approval is 24/04/2025, and the approval number is AKUN-ETK-8/25.

Publication Permission

Not applicable.

Availability of Data and Materials

Not applicable.

Conflict Interest

The author declares that there is no conflict of interest with regard to this manuscript.

Financing

Not applicable.

Authors' Contributions

AY and EÖ proposed the main idea of the research, while AY and BD were involved in reviewing and discussing the literature. AY and EÖ contributed to drafting the article and revising its content. All authors have reviewed and approved the final version of the article.

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