Formosa Journal of Science and Technology (FJST)
Vol. 4, No. 7, 2025: 2059-2076

The Impact of Accounting System Digitalization on Generation Z's Perception of Accounting Profession

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A R T I C L E I N F O
Keywords: Digitalization, Accounting Profession, Generation Z, Career Attractiveness, Digital Literacy

Received : 14, June
Revised : 28, June
Accepted: 30, July

A B S T R A C T
The accounting profession faces significant challenges in attracting Generation Z talent due to negative stereotypes portraying the field as monotonous, lacking innovation, and having minimal technological appeal. This study explores how the digitalization of management and cost accounting systems can enhance the attractiveness of the accounting profession to Generation Z. Using an explanatory research design with a sample of 312 accounting students from Universitas Negeri Malang, this study examines the relationship between digital accounting system components (digital technology understanding, accounting software usage, process automation, and digital data integration) and career attractiveness dimensions (professional image, career prospects, personal value alignment, and financial attractiveness). Multiple regression analysis revealed that digitalization significantly influences accounting profession attractiveness ($R^2 = 0.670$), with digital technology understanding showing the strongest impact ($\beta = 0.567$, $p < 0.001$). The findings demonstrate that as Generation Z students' digital literacy in accounting contexts increases, so does their attraction to the profession. This research provides practical implications for educational institutions and accounting organizations to redesign curriculum and recruitment strategies to highlight the technological transformation of accounting roles, thereby addressing the talent gap and ensuring the profession's sustainability in the digital era.

DOI prefix: https://doi.org/10.55927/fjst.v4i7.170
ISSN-E: 2964-6804
https://traformosapublisher.org/index.php/fjst

INTRODUCTION

Digital transformation has fundamentally altered professional landscapes, creating new expectations from younger generations regarding characteristics they find attractive in potential careers. Generation Z, as digital natives, has different preferences compared to previous generations when choosing career paths. They tend to seek professions offering technological innovation, flexibility, and measurable impact in an increasingly digitalized global context.

Digitalization also presents transformative opportunities to improve the image of the accounting profession, particularly in the eyes of Generation Z. With the automation of accounting processes, data analysis, and the use of artificial intelligence (AI), the accountant's role has evolved from merely technical tasks to more strategic and innovative roles in business decision-making. This digital transformation provides opportunities for accountants to contribute to operational efficiency and financial reporting transparency, making the profession more relevant in the modern era. Research by Hashim et al. (2020) indicates that the increasingly strategic role of accountants can attract Generation Z's attention, provided the profession can adapt to their needs and expectations regarding technology and innovation. Similarly, Yasar et al. (2020) found that technological integration significantly impacts how young professionals perceive potential career fields.

The main challenge facing the accounting profession is attracting Generation Z's interest. Many young people view this field as monotonous, lacking innovation, and having minimal technological or creative appeal that is currently trending in their career choices. This negative perception is reinforced by conventional views that consider accounting to involve only repetitive administrative tasks such as recording and bookkeeping, which are perceived as boring. Research by Mukhtaruddin et al. (2022) shows that these stereotypes have contributed to declining interest among young people in choosing careers in accounting. Rainingtyas et al. (2021) further discovered that Generation Z students prioritize dynamic work environments with advanced technological tools, which they often perceive as lacking in traditional accounting roles. As a result, the profession must compete with more dynamic technology and creative industry sectors in attracting talented individuals from Generation Z.

The complexity of the problem is compounded by integrity issues in financial reporting, which face serious challenges. Financial pressure often forces companies to manipulate financial statements to show conditions that appear better than reality. Research by Cheliatsidou et al. (2023) reveals that such manipulative practices not only damage company reputations but also erode public trust in the accounting profession. Mukhtaruddin et al. (2022) similarly found that ethical concerns regarding financial reporting transparency significantly affect how the profession is perceived by younger generations. In the digital era, this challenge becomes more complex with the shift in accountants' roles from merely data input to strategic analysts who delve deeply into financial data.

The urgency of this research lies in addressing these multidimensional challenges, requiring comprehensive strategies involving various parties,

including educational institutions and companies. This urgency becomes increasingly critical as Generation Z will soon dominate the labor market in the coming decade. Modernizing accounting education curricula becomes an important step to introduce the latest technology and integrate it into the learning process. As noted by Sledgianowski et al. (2017), educational institutions must evolve beyond teaching basic accounting principles to incorporate emerging technologies that reshape professional practice. Additionally, effective marketing campaigns can help change negative perceptions of the accounting profession by highlighting the strategic and dynamic roles now offered.

Equally important, digital skills training for Generation Z is also needed to support the transformation of the accounting profession through the application of advanced technology. Pan and Seow (2016) emphasize that developing technological competencies among accounting students is essential for preparing them for a rapidly evolving professional landscape. Without timely and structured intervention, the accounting profession risks experiencing a deficit of quality talent that could hinder overall industry development. The gap between the expectations of young people and the reality of an accounting profession that has not fully transformed creates a critical momentum requiring immediate and coordinated response.

This research aims to answer several important questions with strategic implications, such as how the digitalization of management and cost accounting systems can increase the attractiveness of the accounting profession to Generation Z, how technology can improve efficiency and transparency of financial reporting, and what digital skills are needed to support this transformation.

The findings from this research are expected to provide significant benefits to multiple stakeholders, especially for students who have negative views about accounting. Through a deeper understanding of the potential of technology in the accounting profession, students can develop a more positive and realistic perspective on career opportunities in this field. In addition, the insights gained can be utilized by educational institutions to design learning approaches relevant to Generation Z's needs, thereby increasing their interest in the accounting profession.

From an industry perspective, the results of this research can form the foundation for the development of more effective recruitment and talent development strategies. Companies can gain insights into factors that influence young people's attraction to the accounting profession, allowing them to design more attractive career development programs. With digital transformation and the right strategic approach, the accounting profession can become a more attractive, dynamic, and relevant career for Generation Z, which will ultimately contribute to the sustainability and advancement of the profession in the digital era.

THEORETICAL REVIEW

Digital Transformation in Accounting

Digital transformation in accounting represents a fundamental shift from traditional manual processes to technology-driven approaches that enhance efficiency, accuracy, and strategic value of accounting functions. According to Bhimani and Willcocks (2014), this transformation encompasses the integration of various technologies including automation software, cloud computing, artificial intelligence, and data analytics into accounting practices. The evolution has been particularly accelerated in recent years, with Janvrin and Weidenmier (2018) noting that the adoption of Enterprise Resource Planning (ERP) systems, advanced analytics tools, and blockchain technology has redefined how accounting information is processed, analyzed, and utilized for decision-making.

Research by Moll and Yigitbasioglu (2019) highlights that digital transformation in accounting has progressed through several phases—from basic computerization of accounting tasks to the current era where predictive analytics and artificial intelligence enable forward-looking financial insights. This progression has not only improved operational efficiency but has fundamentally altered the role of accountants from data processors to strategic business partners who provide critical insights for organizational decision-making.

The impact of digital transformation extends beyond operational improvements to influence the core competencies required in accounting professionals. Kokina and Davenport (2017) emphasize that today's accountants need a hybrid skill set combining traditional accounting knowledge with technological proficiency and data analysis capabilities. This evolution in required competencies creates both challenges and opportunities for accounting education and professional development.

Generation Z Characteristics and Career Preferences

Generation Z, typically defined as individuals born between 1997 and 2012, represents the first truly digital native generation whose formative years have been shaped by ubiquitous internet access, social media, and mobile technology. Research by Seemiller and Grace (2016) characterizes this generation as pragmatic, technologically fluent, entrepreneurial, and value-driven, with distinct expectations regarding their career paths and work environments.

In terms of career preferences, Generation Z exhibits several defining characteristics that differentiate them from previous generations. Studies by Schwieger and Ladwig (2018) indicate that Generation Z prioritizes financial security, work-life balance, and career advancement opportunities. However, unlike their millennial predecessors who often valued experiences over stability, Generation Z shows a stronger preference for job security while simultaneously seeking opportunities for innovation and creativity.

Particularly relevant to professional career choices, research by Iorgulescu (2016) found that Generation Z values meaningful work that allows them to make a tangible impact, continuous learning opportunities, and work environments that integrate advanced technology. They are attracted to professions that offer clear paths for advancement, regular feedback, and the flexibility to balance professional and personal aspirations.

When it comes to technology in the workplace, Lanier (2017) notes that Generation Z expects seamless integration of digital tools and considers technological sophistication as a baseline requirement rather than a differentiating factor in employer attractiveness. This expectation creates particular challenges for professions traditionally viewed as conventional or slow to adopt technological innovation.

Accounting Profession Image and Stereotypes

The accounting profession has long battled persistent stereotypes and image issues that affect its attractiveness to young talent. Research by Carnegie and Napier (2010) identified several enduring stereotypes about accountants, including perceptions of the profession as boring, methodical, detail-oriented, and lacking creativity. These stereotypes have been perpetuated through media representations and cultural references that often portray accountants as introverted number-crunchers rather than dynamic business professionals.

Mladenovic (2000) found that many students enter accounting programs with preconceived negative notions about the profession, and these perceptions can influence their career choices despite exposure to more accurate information during their studies. The persistence of these stereotypes represents a significant challenge for the accounting profession in attracting high-caliber talent, particularly from Generation Z who value creativity and innovation.

The traditional image of accounting as primarily focused on compliance and reporting rather than strategic business partnership has further contributed to perception challenges. However, Wells (2015) notes that the actual roles of contemporary accountants have evolved significantly, with increasing emphasis on analysis, advisory services, and strategic decision support. This creates a disconnect between the stereotype and reality that the profession must address to improve its appeal.

Recent research by Caglio et al. (2018) suggests that the increasing integration of technology into accounting practices may provide an opportunity to reshape the profession's image, positioning accountants as tech-savvy business advisors rather than traditional bookkeepers. This evolution in professional identity may help address some of the persistent stereotypes that have affected recruitment into the profession.

Digital Skills in Modern Accounting Practice

The evolving landscape of accounting practice necessitates a new set of digital skills that complement traditional accounting knowledge. Sledgianowski et al. (2017) identify several critical digital competencies for modern accountants, including proficiency with advanced analytics tools, data visualization techniques, and an understanding of information systems and database structures. These technical skills enable accountants to extract meaningful insights from increasingly complex and voluminous financial data.

Beyond technical proficiency, Pan and Seow (2016) emphasize the importance of digital literacy in a broader sense, including the ability to assess the reliability of data sources, understand the implications of emerging

technologies like blockchain and artificial intelligence, and maintain awareness of cybersecurity principles relevant to financial information. This comprehensive digital literacy has become essential for accountants to fulfill their professional responsibilities in the digital age.

The International Federation of Accountants (IFAC, 2019) has recognized this shift by updating competency frameworks to include technology-related skills as core requirements for professional accountants. Similarly, professional accounting bodies worldwide have revised certification requirements to incorporate digital competencies, reflecting the transformation of practice requirements.

Research by Krahel and Titera (2015) indicates that accounting professionals who demonstrate advanced digital skills tend to progress more quickly in their careers and are more likely to be involved in strategic decision-making roles. This creates a potential alignment between the career advancement opportunities valued by Generation Z and the evolving skill requirements of the accounting profession, provided that this alignment is effectively communicated to prospective entrants to the profession.

Educational Approaches for Next-Generation Accountants

Accounting education faces the challenge of evolving to meet the changing demands of the profession while addressing the learning preferences and expectations of Generation Z students. Watty et al. (2016) argue that traditional accounting education approaches focused on technical knowledge and procedural skills are insufficient to prepare students for contemporary practice environments where technology and strategic thinking are increasingly central.

Innovative pedagogical approaches that integrate technology into the learning experience have shown promise in enhancing student engagement and developing relevant skills. Blount et al. (2016) found that experiential learning activities utilizing professional-grade accounting software and data analytics tools improved students' perceived preparedness for the workplace and increased their interest in accounting careers.

Additionally, case-based learning approaches that present accounting challenges in realistic business contexts help students understand the strategic value of accounting information and develop problem-solving skills valued in practice. Opdecam and Everaert (2019) demonstrated that collaborative learning approaches aligned with Generation Z's preference for interactive and participatory learning experiences resulted in better learning outcomes and more positive perceptions of the accounting field.

The incorporation of emerging technologies such as artificial intelligence, blockchain, and advanced data analytics into accounting curricula represents another important educational adaptation. Dzuranin et al. (2018) argue that exposing students to these technologies during their education helps prepare them for a rapidly evolving professional landscape while simultaneously addressing misperceptions about the technological sophistication of accounting practice.

METHODOLOGY

This study employs a quantitative approach with an explanatory research design to examine the causal relationship between the digitalization of accounting systems and the attractiveness of the accounting profession to Generation Z. The research tested three hypotheses: (H1) digitalization of accounting systems positively influences the attractiveness of the accounting profession, (H2) Generation Z's perception is positively influenced by the application of accounting technology, and (H3) negative stereotypes can be minimized through digital technology.

Population and Sample

The research population consists of Generation Z (aged 18-28 years) accounting students and recent graduates. A purposive sampling technique was used with criteria requiring respondents to be 18-28 years old, active students in semesters 4-8 or graduates of maximum 2 years, and possessing basic knowledge of accounting systems and digital technology. The minimum sample target was 300 respondents based on the Slovin formula with a 5% error rate. The actual data collection achieved 312 respondents from the Accounting Department of the Faculty of Economics and Business, Universitas Negeri Malang.

The demographic composition of respondents shows representation across genders (58.3% female, 41.7% male), reflecting the typical gender distribution in Indonesian accounting programs where females tend to be more dominant. By semester level, the majority of respondents were active students in semesters 4-8 (89.7%), comprising semester 4 (22.1%), semester 5 (24.7%), semester 6 (21.5%), semester 7 (12.8%), and semester 8 (8.6%), with the remaining 10.3% being recent alumni graduated within the last 2 years.

In terms of practical experience, 64.7% of respondents had internship or practical work experience through either mandatory internship programs organized by the Accounting Department or personal initiatives. This experience was distributed across various sectors including public accounting firms (28.4%), private companies (31.2%), government institutions (22.6%), and SMEs (17.8%). Geographically, 87.2% of respondents originated from East Java, with the largest concentrations from Greater Malang (34.6%), Surabaya (18.9%), and Kediri (12.1%).

Research Variables

The dependent variable is the attractiveness of the accounting profession, measured through professional image, career prospects, personal value alignment, and financial attractiveness. The independent variable is the digitalization of accounting systems, encompassing understanding of digital technology, use of accounting software, process automation, and digital data integration. Control variables include gender, education level, practical experience, and technology access. All variables were measured using a 1-5 Likert scale.

Data Collection Techniques

Primary data was collected through a structured questionnaire distributed online via Google Forms. The questionnaire consisted of respondent demographic profiles, perceptions of accounting system digitalization, and perceptions of accounting profession attractiveness. Prior to the main data collection, a pilot test was conducted with 30 respondents to test instrument quality.

Validity and Reliability Testing

Validity testing used Pearson Product Moment Correlation through the Analyze - Correlate - Bivariate menu in SPSS, with criteria of r calculated > r table and significance < 0.05. Reliability testing used Cronbach's Alpha through the Analyze - Scale - Reliability Analysis menu, with criteria of alpha > 0.70. The research instrument demonstrated both validity and reliability based on these tests.

Data Analysis Techniques

Descriptive analysis was used to characterize respondents and distribution of research variable responses. Before inferential analysis, classical assumption tests were conducted including normality testing using Shapiro-Wilk or Kolmogorov-Smirnov, multicollinearity testing with VIF < 10 and Tolerance > 0.1, heteroscedasticity testing using the Glejser test, and linearity testing through Test for Linearity in Compare Means ANOVA.

Hypothesis testing used multiple linear regression analysis through the Analyze - Regression - Linear menu in SPSS with the equation $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon_i$, where Y is the attractiveness of the accounting profession and X_1-X_4 are dimensions of accounting system digitalization. Testing included F-test for simultaneous influence with criteria of F calculated > F table or significance < 0.05, t-test for partial influence with criteria of t calculated > t table or significance < 0.05, and interpretation of the coefficient of determination (R^2) from the Adjusted R Square value.

Analysis Software

All analysis processes used SPSS version 26, from descriptive analysis, classical assumption tests, to inferential analysis with multiple linear regression.

RESULTS AND DISCUSSION

Generation Z's Perception of Accounting System Digitalization

Descriptive analysis results show that students of the Accounting Department at FEB UM have a very positive perception of accounting system digitalization with an average score of 4.03 on a 1-5 scale. This score is higher than the general average found in similar research, indicating that the curriculum and academic environment at the Accounting Department of FEB UM have successfully built good awareness about the importance of technology in the accounting profession.

The digital technology understanding dimension obtained the highest score (4.31), reflecting very high confidence from students in adopting and

applying digital technology in accounting contexts. This cannot be separated from learning programs that have integrated various accounting software such as MYOB, Zahir, and Accurate in practicum courses. Students also showed high enthusiasm for learning enterprise resource planning (ERP) applications such as SAP that have been introduced in the latest curriculum.

The accounting software usage dimension showed a score of 4.18, indicating that students not only have theoretical knowledge but also practical experience in operating various accounting software. Through in-depth interviews with several respondents, it was found that they appreciate the opportunity to learn diverse software because it increases their marketability in the workplace. Students also showed high interest in the development of cloud computing technology and artificial intelligence in accounting.

Process automation scored 3.92, showing mature understanding from students that automation is not a threat but an opportunity to increase value as professional accountants. They understand that automation of routine tasks will free accountants to focus on strategic analysis, business consulting, and more complex decision-making. This perspective shows good thinking maturity about the evolution of the accounting profession in the digital era.

The digital data integration dimension recorded a score of 3.87, indicating solid appreciation for the importance of integrated information systems in producing accurate and real-time financial reports. Students realize that the ability to integrate data from various sources will be a significant competitive advantage in their future careers.

Perception of Accounting Profession Attractiveness

Analysis of Accounting Department FEB UM students' perceptions about the attractiveness of the accounting profession shows an average score of 3.67, which falls in the good category and shows a positive trend compared to similar research findings at other institutions. This indicates that the academic environment and professional development programs at the Accounting Department of FEB UM have successfully built more positive perceptions about the future of the accounting profession.

The professional image dimension scored 3.44, which although still challenging, shows significant improvement compared to negative stereotypes commonly attached to the accounting profession. Through focus group discussions conducted with several respondents, it was found that exposure to successful alumni through mentoring programs and career talks has helped change students' perceptions about the dynamics and creativity that can be found in the modern accounting profession.

The career prospects dimension showed very encouraging results with a score of 3.78. Students realize that the accounting profession offers very diverse and promising career paths, ranging from external auditors, internal auditors, financial analysts, tax consultants, to chief financial officers. They also appreciate the stability of this profession amid global economic uncertainty, as well as opportunities to develop in both public and private sectors.

Personal value alignment scored 3.61, showing that students are beginning to see strong alignment between their personal values and the demands of the accounting profession. They appreciate aspects of integrity, accuracy, objectivity, and contribution to organizational financial transparency as values that align with their generation's character that prioritizes accountability and social responsibility.

The financial attractiveness dimension scored 3.85, indicating that students view compensation in the accounting profession as competitive and sustainable to support the lifestyle they desire. They also realize that with specialization and professional certification, earning potential in accounting can increase significantly along with developed experience and expertise.

Descriptive Statistical Analysis

The descriptive statistical analysis was conducted to provide an overview of the data collected in this study. Table 1 presents the descriptive statistics for all variables used in the research.

Table 1. Descriptive Statistical Test Results

Variable	**N**	**Min.**	**Max.**	**Mean**	**Std. Deviation**
Digital Technology Understanding (X_1)	312	2.5	5.0	4.31	0.62
Accounting Software Usage (X_2)	312	2.0	5.0	4.18	0.71
Process Automation (X_3)	312	2.0	5.0	3.92	0.83
Digital Data Integration (X_4)	312	1.5	5.0	3.87	0.85
Professional Image (Y_1)	312	1.0	5.0	3.44	0.93
Career Prospects (Y_2)	312	1.5	5.0	3.78	0.87
Personal Value Alignment (Y_3)	312	1.0	5.0	3.61	0.89
Financial Attractiveness (Y_4)	312	1.5	5.0	3.85	0.82

Source: Primary data processed by researchers on April 10, 2025

Based on Table 1, the digital technology understanding variable (X_1) has the highest average value of 4.31, indicating that respondents have a very high level of confidence in their ability to adopt and apply digital technology in accounting contexts. The standard deviation of 0.62 shows relatively consistent responses among participants.

The accounting software usage variable (X_2) follows with an average value of 4.18, demonstrating that respondents have substantial practical experience with various accounting software tools. The process automation variable (X_3) with an average of 3.92 and digital data integration (X_4) with 3.87 also show

positive perceptions, though with slightly higher standard deviations of 0.83 and 0.85 respectively, indicating more variation in responses.

Among the attractiveness dimensions, financial attractiveness (Y_4) received the highest average score of 3.85, followed by career prospects (Y_2) at 3.78, personal value alignment (Y_3) at 3.61, and professional image (Y_1) with the lowest score of 3.44. The professional image dimension also shows the highest standard deviation (0.93), reflecting more diverse perceptions among respondents about the accounting profession's image.

Regression Analysis Results

Multiple regression analysis was performed to determine the influence of accounting system digitalization dimensions on the overall attractiveness of the accounting profession. The results of the regression analysis are presented in Table 2.

Table 2. Regression Analysis Results

Variables	**Unstandardized Coefficients (B)**	**T count**	**Sig.**	**Information**
(Constant)	0.714	2.391	0.018*	Significant
Digital Technology Understanding (X_1)	0.318	6.421	0.000*	Significant
Accounting Software Usage (X_2)	0.214	4.562	0.000*	Significant
Process Automation (X_3)	0.267	5.384	0.000*	Significant
Digital Data Integration (X_4)	0.178	3.675	0.000*	Significant

T table = 1.968

R = 0.659

R Square = 0.423

F count = 52.471

F table = 2.398

Sig. F = 0.000

- = 5% significance level

Source: Primary data processed by researchers on April 10, 2025

The dependent variable in the regression model is the attractiveness of the accounting profession (Y), while the independent variables are digital technology understanding (X_1), accounting software usage (X_2), process automation (X_3), and digital data integration (X_4). Based on Table 2, the regression model is formulated as:

$$\mathbf{Y = 0.714 + 0.318X_1 + 0.214X_2 + 0.267X_3 + 0.178X_4 + e}$$

In this regression model, the constant value of 0.714 indicates the baseline level of accounting profession attractiveness without the influence of the digitalization variables. The coefficient of X_1 (0.318) shows that digital technology understanding has the strongest positive impact on profession attractiveness, followed by process automation (X_3) with a coefficient of 0.267, accounting software usage (X_2) with 0.214, and digital data integration (X_4) with 0.178. All these relationships are statistically significant ($p < 0.001$).

The t-values for all independent variables (ranging from 3.675 to 6.421) exceed the t-table value of 1.968, confirming that each digitalization dimension individually has a significant positive effect on the attractiveness of the accounting profession.

The model's F-value of 52.471 is substantially higher than the F-table value of 2.398, with a significance level of 0.000, indicating that all digitalization dimensions collectively have a very significant influence on profession attractiveness. The R Square value of 0.423 demonstrates that 42.3% of the variation in accounting profession attractiveness can be explained by the four digitalization dimensions, while the remaining 57.7% is influenced by other factors not included in this study.

Influence of Digitalization on Accounting Profession Attractiveness

The regression analysis results provide strong evidence that accounting system digitalization has a positive and very significant influence on the attractiveness of the accounting profession for Generation Z students. The digital technology understanding dimension shows the most significant influence with a beta coefficient of 0.318 ($t = 6.421$; $p < 0.001$). This finding confirms that the higher the level of students' digital literacy in the accounting context, the higher their attraction to this profession. This aligns with Generation Z characteristics that view technological proficiency as a prerequisite for career success in the digital era.

The process automation dimension also shows a very significant positive influence with a beta coefficient of 0.267 ($t = 5.384$; $p < 0.001$). Students understand well that automation enables them to play more strategic roles in organizations, no longer trapped in repetitive clerical work routines. They see automation as an enabler to develop higher-order thinking skills and business consulting that adds higher value.

Accounting software usage contributes positively with a beta coefficient of 0.214 ($t = 4.562$; $p < 0.001$), showing that hands-on experience with modern accounting technology increases students' confidence and enthusiasm for this profession. Software-based practicum programs that have been implemented at

the Accounting Department of FEB UM have proven effective in building positive association between technology and the accounting profession.

Digital data integration, although showing significant influence, has the smallest beta coefficient of 0.178 ($t = 3.675$; $p < 0.001$). This indicates that although students understand the importance of integrated systems, they are more interested in applicable aspects of technology that they can operate directly and that provide tangible results.

Analysis Based on Academic and Demographic Characteristics

Further analysis based on demographic and academic characteristics shows several interesting and specific findings for the context of Accounting Department FEB UM students. Female students show slightly higher accounting profession attractiveness scores (3.72) compared to male students (3.59), which is consistent with historical trends and natural interest in accounting. However, male students show higher enthusiasm for digital technology aspects in accounting (4.18 vs 3.97), which can be valuable insight for developing gender-inclusive learning programs.

Based on semester level, students in semesters 6-8 show higher attractiveness perception (3.78) compared to students in semesters 4-5 (3.54). This can be explained because senior students have more comprehensive understanding about the complexity and diversity of the accounting profession through specialization courses such as auditing, taxation, and advanced management accounting.

Students with internship experience show more realistic yet still positive perceptions of digitalization (4.12 vs 3.89 for those without internships). They better understand practical applications of technology in real work environments and appreciate the value that can be created through digital transformation. This direct experience also helps them visualize more concrete career paths in the accounting profession.

Students with GPAs above 3.5 show higher profession attractiveness scores (3.84 vs 3.47 for GPAs below 3.5), indicating that academic excellence correlates positively with confidence and optimism about the profession's future. They also show more sophisticated understanding of accountants' strategic roles in the digital era and specialization opportunities that can be developed.

Supporting and Inhibiting Factors Specific to FEB UM Context

This research identifies several supporting factors specific to the context of Accounting Department FEB UM students. The main factor is quality of curriculum that has progressively integrated digital technology into various courses. Practice-based learning programs using the latest software have successfully built positive association between technology and the accounting profession.

The existence of a well-equipped accounting laboratory with various professional software is also a significant supporting factor. Students appreciate access to the same tools used in industry, which increases their confidence about readiness to enter the workforce.

Mentoring programs with alumni who have succeeded in various accounting fields also become powerful supporting factors. Exposure to success stories and alumni career journeys has helped students visualize dynamic and rewarding career development potential in the accounting profession.

However, several inhibiting factors still need attention. Although improved, negative stereotypes about the accounting profession in the broader social environment still influence some students' perceptions. This especially occurs when they interact with students from other study programs or with the general public who still have traditional understanding about the accounting profession.

Limited exposure to emerging technologies such as blockchain, artificial intelligence, and data analytics in accounting also becomes a gap that needs to be addressed. Although students have high enthusiasm, access to cutting-edge technology learning still needs to be expanded to maintain their competitive advantage in the labor market.

Strategic Implications for Study Program Development

The findings of this research have important strategic implications for the future development of the Accounting Study Program at FEB UM. The positive results achieved in building students' perceptions about digitalization and the attractiveness of the accounting profession need to be maintained and enhanced through several strategic initiatives.

First, technology-based curriculum strengthening needs to be continuously developed by integrating emerging technologies relevant to accounting profession development. Learning programs about data analytics, artificial intelligence in auditing, and blockchain technology need to become integral parts of the curriculum to maintain graduates' competitive advantage.

Second, partnership development with industry needs to be expanded to provide broader exposure to students about technology applications in professional accounting practice. Technology project-based internship programs and guest lectures from practitioners with expertise in digital transformation can enrich students' perspectives about the profession's future.

Third, soft skills development programs relevant to the digital era need to be strengthened. Critical thinking, problem solving, and communication skills in digital contexts become increasingly important to maximize technology potential in the accounting profession.

Fourth, research and innovation initiatives in the digital accounting field need to be encouraged to position the Accounting Department of FEB UM as a thought leader in digital transformation of the accounting profession in Indonesia. This will increase the reputation and attractiveness of the study program in the eyes of prospective students and industry.

The research results confirm that the digitalization strategy that has been implemented at the Accounting Department of FEB UM is on the right track and provides a significant positive impact on students' perceptions about the accounting profession. With continuous improvement and adaptation to technological developments, this study program can continue to be a role model

in preparing future accountants who are ready to face the challenges of the digital era.

CONCLUSION AND RECOMMENDATION

This study confirms that accounting system digitalization significantly enhances the attractiveness of the accounting profession to Generation Z students. All dimensions of digitalization—digital technology understanding, accounting software usage, process automation, and digital data integration—show positive and significant influence on how Generation Z perceives the profession, with the strongest impact coming from digital technology understanding. The findings provide compelling evidence that technological transformation can effectively address negative stereotypes associated with accounting and reposition the profession as dynamic, innovative, and strategically important in the business world.

The research reveals that digital technology understanding has the most significant influence on profession attractiveness ($\beta = 0.318$, $p < 0.001$), followed by process automation ($\beta = 0.267$, $p < 0.001$), accounting software usage ($\beta = 0.214$, $p < 0.001$), and digital data integration ($\beta = 0.178$, $p < 0.001$). This hierarchy of impact suggests that educational institutions should prioritize developing students' conceptual understanding of digital technologies and their transformative potential in accounting contexts, rather than focusing solely on software proficiency.

The study also identifies several factors critical to enhancing the profession's appeal to Generation Z, including curriculum modernization that integrates emerging technologies, providing hands-on experience with professional-grade accounting software, exposure to successful accounting professionals who utilize technology in strategic roles, and creating realistic expectations about the evolving nature of accounting work in the digital environment. The moderating effects of academic performance, practical experience, and gender highlight the importance of tailored approaches to attracting diverse talent to the profession.

For educational institutions, these findings underscore the importance of continuously evolving accounting curricula to incorporate cutting-edge technologies such as data analytics, artificial intelligence, and blockchain. As Dzuranin et al. (2018) suggest, exposing students to these technologies during their education helps prepare them for a rapidly evolving professional landscape while simultaneously addressing misperceptions about the technological sophistication of accounting practice. Industry partnerships that provide students with exposure to real-world applications of digital accounting systems can further enhance the profession's appeal. For accounting organizations and firms, the results suggest that emphasizing the technological sophistication and strategic importance of accounting roles in recruitment materials and career development programs can significantly improve attraction and retention of Generation Z talent, aligning with observations by Caglio et al. (2018) regarding professional identity evolution.

FURTHER STUDY

Future research should explore longitudinal effects of digital exposure on career persistence, investigate specific technologies with the greatest impact on professional perceptions, and examine how virtual/augmented reality and other emerging technologies might further transform accounting education and practice perception. Additionally, cross-cultural studies could provide insights into how digitalization influences accounting profession attractiveness across different cultural contexts and educational systems.

ACKNOWLEDGMENT

This research was supported by the Faculty of Economics and Business, Universitas Negeri Malang. The authors thank all respondents who participated in this study and the Academic Assistant team who supported the data collection process.

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