

## Behavioral Accounting: Accounting and Behavior with Technological Influences

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### ARTICLE INFO

*Keywords:* Accounting,  
Behavior, Technology

*Received :* 20, February

*Revised :* 18, March

*Accepted:* 17, April

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### ABSTRACT

Accounting is a science that requires certain qualifications to produce a report. Along with the development of technology, the accounting profession is also threatened. This study aims to conduct research on whether the accounting profession will be replaced by technology by prioritizing studies related to accounting and behavior amid technological developments. This research is qualitative research with a literature study approach with a framework and working papers prepared according to the scientific method. From the conclusions obtained, the accountant profession cannot be easily replaced by technology created by humans with the dynamization that affects individual behavior.

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## INTRODUCTION

Accounting is a science with various branches. Accounting exists and coexists with life. Likewise, technology is always side by side with all aspects of life. However, accounting has certain skills that must meet qualifications. Unlike technology, which does not need to have certain qualifications to be equal to the accounting profession. This certainly violates the rules stated in the accounting profession which must have certain qualifications to be able to produce a financial report.

Although technology has developed to a great extent in the field of finance, nothing has yet been able to replace the accounting profession. Perhaps the profession that can be replaced is the existence of automatic payments (cashier) which can be replaced by sensory digital machines to detect goods and scan codes. Recording can also be done digitally which is integrated with the system and stored in the company database. The results of the recording are then processed by internal accountants for the basis of preparing financial reports. In addition, the evidence of the transaction will also be needed by external accountants (public accountants) to conduct an examination of existing evidence legally.

This is the reason why accountants cannot be replaced by technology, because they will not be able to check the existence of valid documents and also the accounting treatment of existing documents. However, this situation produces two groups of pros and cons with the issue of replacing professional actors. Therefore, this study wants to examine the thoughts that exist in society when it comes to accounting science and behavior towards existing technological developments.

## LITERATURE REVIEW

### *Accounting*

Accounting is defined as a service activity that provides quantitative information, especially related to finance (Sugiri & Riyono, 2018: 1). Accounting has a function as financial and non-financial information. Accounting as financial information produces a report called a financial report, while accounting as non-financial information produces various necessary reports, one of which is a management report used for decision-making considerations.

### *Behaviour*

Behavior is all manifestations of individuals in interacting with the environment, ranging from the most visible to invisible behavior, from the felt to the least felt (Oktaviana, 2015). Meanwhile, Notoatmodjo (2014) defines behavior as an activity or activity of living beings concerned with the form of knowledge, attitudes, and actions.

### *Technology*

Gary J Anglin (2013) defines technology as the systematic application of behavioral and natural sciences and other knowledge to solve problems. This technology has various types, one of which is the information field. The existence of technology side by side with human life increasingly shows the integration of technology with life. Where this shows the existence of

technology that helps in solving problems faced by humans (Sudyani & Susandya, 2020).

### ***Behavioral Accounting and Technology Influence***

Behavioral accounting is a behavior that arises in individuals as a result of the encouragement of economic or accounting phenomena. Accounting will develop along with technological developments as well as behavior that will develop along with the dynamic changes that occur. The accountant profession requires in-depth data analysis because it will be used in decision making and technology complements it by providing media that can ease the work of accountants (Karima et al., 2022). This is the rationale for the accountant profession's attachment to technology but is limited to the professional code of ethics.

### **METHODOLOGY**

The research method used is qualitative with a literature study approach. This research collects data in the form of theories and previous research that explain accounting, human behavior, and technology. The stages carried out in the research include: preparing a bibliographic list, conducting bibliographic analysis, drawing or drawing conclusions, and compiling research construction. Drawing conclusions using the inductive method approach, namely by taking specific conclusions from each reference source and then drawing a general summary.

The reference sources were documented in the working papers and analyzed to draw conclusions. The reference sources used were determined by purposive sampling method. The criteria for articles used as references are publications in 2020-2024 that have Sinta 1-3 or Copernicus or Garuda indexes. Based on the search, 5 articles were obtained that met the reference source criteria.

### **RESEARCH RESULT**

#### ***Accounting as a Profession***

The accountant profession is a field of work that requires expertise in accounting. The accounting profession is divided into two, namely the public accounting profession and the non-public accounting profession. The accounting profession is considered to have high prestige because it is recognized and trusted by the public (Lubis, 2020). Accounting as a profession has ethics that must be obeyed, which are moral values and principles and laws that regulate the relationship between individual accountants and fellow accountants and the wider community. Accounting also has basic principles of professional ethics, including integrity, objectivity, competence, confidentiality, and professional behavior.

Accounting itself is a calculation science that considers behavior because it is influenced by the economic motives of the individuals involved (Yanti, 2022). Abraham & Ramantha (2023) explain that the accounting profession does not only interact with fellow accountants, but also with many parties so that this profession provides more opportunities to interact with others and

establish relationships but still with due regard to the applicable code of ethics. As revealed by Lubis (2020), related to the basis of an accountant's professional ethics, an accountant must have special qualifications in the profession he is in. These special qualifications help accountants in carrying out their profession.

### *Accountants and Technology Presence*

Along with technological developments and currently entering the era of society 5.0 where technology is an inseparable part of humans, this certainly has an impact on the accounting profession. The technology created by humans is able to do what accountants do (Sari, 2023). This certainly affects the sustainability of the accounting profession in society. However, the existence of increasingly sophisticated technology will not easily replace the accountant profession. Why is that? This is because technology does not have the professional judgment that is the basis of accountants' thinking. Technology is also not qualified to think logically because technology speaks based on facts (Tesa, 2023). The existence of technology to ease the work of accountants is the right thing to publish.

So far, the accounting profession is considered a trusted profession, but however, people must have more confidence in systems that operate automatically, unlike humans who can modify reporting. But not a few also still argue that the accounting profession cannot be replaced by technology even though it has been regulated in such a way. The existence of these differences of opinion is not easy to ignore and to survive. Based on the research conducted, the accountant profession has special qualifications that must be taken to be recognized so that technology will not be able to replace the position of accountants. On the contrary, technology offers good development features so that it is easy to innovate.

### *Behavioral Accounting and Technology Influence*

Behavioral accounting is a reciprocity given by individuals on existing accounting issues (Fitriyani et al., 2023). Behavior is formed due to certain motivations and phenomena. In this case, behavior is formed with the influence of technology. Without realizing it, technology has a very significant influence on daily life and work. Behavioral accounting cannot be found in technology to date. This is because a technology will run according to the program that has been set, it cannot take more actions that are outside the program. Technology also depends on certain capacities and qualifications so that it cannot deal with the dynamism in the field.

## **DISCUSSION**

This section allows you to describe your research findings academically. You may not enter figures related to your statistical tests here; instead, you should explain those numbers here. You should structure your discussion with academic support for your studies and a good explanation according to the specific area you are investigating.

## **CONCLUSIONS AND RECOMMENDATIONS**

Although technology has become an inseparable part of life, there are some limits that cannot be replaced by technology, one of which is the accounting profession. This is because the accounting profession has characteristics as behavioral accounting because it is based on facts in the field. Technology cannot express a thing as a response, if it is outside the program that has been arranged, it is considered wrong. Meanwhile, in the accounting profession, there are various extraordinary events that cannot be predicted which certainly influence the emergence of certain behaviors as a reaction to certain phenomena.

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