

The Role of Management Accountants in the Vuca Era

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ABSTRACT

This article aims to present a literature review discussing the role of management accountants in the VUCA era and how they adapt to rapidly changing and unpredictable conditions. The management accounting profession faces numerous challenges in this era, requiring effective strategies to address them while adhering to professional ethical codes. The analysis conducted based on relevant literature indicates that management accountants are expected to be responsive to technological changes by developing digital technology skills.

INTRODUCTION

In today's fast-paced and easily accessible digital era, the business world faces rapid and unpredictable changes, making it challenging to anticipate the swift transformations that can affect how businesses operate and organizations make decisions. In the VUCA era – characterized by volatility, uncertainty, complexity, and ambiguity – economic uncertainty, rapid technological advancements, and dynamic global markets demand businesses to adapt quickly. In such an era, the role of a management accountant becomes crucial for the sustainability of a business.

Management accountants play a significant role in the business world, serving as a bridge between financial data and strategic decision-making. Their responsibilities include budget planning, cost analysis, performance reporting, cost control, decision-making support, and many others. They provide reports that help management plan for the future and manage risks effectively.

Certain skills are essential for all accountants to excel in their roles, especially in facing the challenges of the digital era. First, attention to detail. Accounting professionals must pay close attention to detail to ensure the accuracy and organization of information. Given the vast amount of financial data to be analyzed, errors are easily made; however, even simple mistakes can lead to more significant problems if not caught. Second, business acumen. To be effective in this role, an accountant must understand basic business functions to analyze and interpret financial data accurately. A strong foundation in business provides context to the financial information accountants work with daily. Third, computer literacy. Professionals in this field must be proficient in using advanced accounting software and other computer-based tools to work effectively (Miller, 2019 in Hidayati Nasrah, 2023).

Job advertisements often highlight that an ideal management accountant requires a caring focus, relational and interpersonal skills, and the ability to be supportive, motivational, and collaborative. Terms like "team player" and "strong team player" frequently appear under the teamwork category. Additionally, attributes like teamwork abilities and team spirit are emphasized. These categories, along with collaboration, point to social skills and an understanding of others' ideas and perspectives, which are viewed as caring characteristics in management.

Communication, the final category in the job advertisement matrix, underscores the need for management accountants to possess effective and robust communication skills. These skills include courage and straightforwardness to convey messages to management and exert influence. Within this category, business masculinity associated with strength is emphasized (Virpi Ala Heikkila et al., 2024).

The term **VUCA** was first introduced in a post-Cold War military environment in the United States to describe a world full of uncertainty, complexity, and confusion (Cheng & Foo, 2016; Milla et al., 2018). Rapid, unpredictable changes influenced by numerous uncontrollable factors characterize this dynamic. The truth of reality

becomes highly subjective, leading to changes in business models. This dynamic encapsulates **VUCA** – Volatility, Uncertainty, Complexity, and Ambiguity.

VUCA drives extreme disruption patterns, including technological advancements and shifting consumer behaviors. The rapid development of technology and the growth of the internet have transformed business models from conventional to digital. Startups represent a business type that integrates technology into its model (Iryani & Harry Yulianto, 2023). In the context of VUCA, the role of management accountants becomes critical, particularly in navigating unclear decision-making and complex situations.

Currently, this condition has increasingly spread across all aspects of life, including social, cultural, business, political, and educational domains (Header et al., 2020; Milla et al., 2018). Therefore, it is crucial to understand VUCA in greater detail.

1. **Volatility** (rapid and unpredictable changes): This is characterized by the emergence of various new challenges whose causes are difficult to identify (Millar et al., 2018). These challenges lack consistent patterns. Changes occur very rapidly, and what was perceived as a threat two years ago may have already been replaced by another threat today.
2. **Uncertainty** (lack of predictability): Environmental uncertainty has become a common condition that inevitably becomes part of daily life. The effects of global changes, whether rapid or gradual, will eventually be felt.
3. **Complexity** (intricacy): This refers to the difficulty in directly understanding the causes of a problem. The interdependence and interconnectedness of various events influence one another, resulting in the problems encountered.
4. **Ambiguity** (confusion): Ambiguity is likened to living in a foggy environment that obscures clear vision. What appears to be a fact is often nothing more than a mirage.

Management accountants may face diverse challenges in a VUCA environment. Strategies are required to address these challenges, such as data collection and analysis for decision-making, fostering innovation and creativity, and, equally important, team collaboration with various management levels. This collaboration is critical for making decisions swiftly in an environment fraught with uncertainty.

LITERATURE REVIEW

Profession and occupation are human activities that are often considered the same but carry different meanings. A profession refers to an activity requiring specific knowledge and expertise aligned with a particular field of study. As stated in **Presidential Regulation No. 8 of 2012, Article 1, Clause (8)** on the Indonesian

National Qualification Framework, a profession is a field of work that requires specific competencies recognized by society. Professionals must meet qualifications through education, training, and work experience, as regulated in this Presidential Regulation. They must also demonstrate commitment, adherence to rules, and uphold the ethical codes related to their profession. Strict supervision is required both from the individual professional and authorized parties.

The accounting profession and other financial professions are supervised by the **Center for the Development of Financial Professions (PPPK)** under the Ministry of Finance. The use of the title "Accountant" is regulated by **Law No. 34 of 1954** on the Use of the Accountant Title, which stipulates that the title can only be used by individuals listed in the National Register maintained by the Ministry of Finance of the Republic of Indonesia. Indonesian accountants are organized under a professional association called the **Indonesian Institute of Accountants (IAI)**.

Management Accounting (MA) is broadly described as a provider of relevant information for managers and employees to make decisions, allocate resources, and monitor, evaluate, and reward performance (Atkinson et al., 2012, p. 26 in Alexander C.A. Van Slooten, 2024). In this capacity, MA encompasses a wide range of tasks and responsibilities, which can be divided into two primary roles: **monitoring** and **business partnering** (Maas & Matejka, 2009; Hartmann & Maas, 2011 in Alexander C.A. Van Slooten, 2024).

A **management accountant** is a professional responsible for providing financial and non-financial information, tasked with gathering and analyzing data to support decision-making. The professional association for management accountants in Indonesia is the **Indonesian Institute of Management Accountants (IAMI)**, founded on April 1, 2008. According to the IAMI Constitution, a management accountant is an individual who, whether certified as a **Certified Professional Management Accountant (CPMA)** or not, possesses experience and practices in management accounting and/or finance.

Management accountants contribute to the formation of an ideal image dominated by expectations and qualities rooted in various hegemonies of business masculinity, which influence both everyday interactions and business operations. However, signs of a growing emphasis on caring qualities—particularly the importance of fostering and maintaining good social relationships—have also emerged in interview data. Soft skills such as teamwork and collaboration are increasingly integrated into the ideal image presented in job advertisements, though these qualifications play a relatively minor role. According to critical analysis, self-maximization requirements, associated with transnational business masculinity, are explicitly emphasized in about 40% of all job advertisements (Virpi Ala Heikkila et al., 2024).

Management accountants are typically directly involved in the management process as key members of management teams, often serving roles such as controllers (chief accountants) or cost accounting managers. Their primary responsibility is to assist line positions – individuals directly responsible for achieving the organization's core objectives, such as production managers. In this context, management accountants occupy a staff position, providing support to line functions without direct accountability for the organization's core objectives.

Respondents recognize that demonstrating strong behavior as management accountants can contribute to the success of global businesses. The following excerpts highlight the expectation for management accountants to exhibit authoritative and assertive behavior, a characteristic reflective of hegemonic masculinity and its variations, including authoritarianism (Virpi Ala Heikkila et al., 2024).

The role of management accountants is vital as they are tasked with making strategic decisions. Their responsibilities include planning and budgeting, analyzing operational costs, evaluating expenses that support business sustainability, and providing decision-making support to help management make informed choices, manage risks, and analyze trends based on data for better decision-making.

In the VUCA era, the role of management accountants is especially crucial. They must adapt quickly by responding swiftly to changing market conditions and creating flexible planning scenarios that can accommodate various possible outcomes.

In today's fast-paced and highly digital VUCA era, the role of management accountants in decision-making becomes increasingly critical. The volatile nature of business, markets, and economic conditions often results in rapid and unpredictable changes. Such uncertainty requires management accountants to be adept at making strategic decisions. Contributing factors to uncertainty may include volatile government policies and unpredictable economic crises.

The other VUCA characteristics add to the challenges. Complexity arises when situations involve multiple interests and the continuous evolution of technology, making problems harder to comprehend. Ambiguity, on the other hand, pertains to incomplete or unclear information, which can complicate decision-making. For instance, discrepancies between available data and market data can lead to poor judgments.

The term VUCA – Volatility, Uncertainty, Complexity, and Ambiguity – originated from the U.S. Army to describe the dynamic, unpredictable, and adverse environment following the Cold War (Sinha & Sinha, 2020 qtd Philip Mong'are Achoki, 2023). It gained popularity among companies in the late 1990s, becoming

widely recognized in the private sector, especially after the 2008–2009 financial crisis (Clegg et al., 2019 qtd Philip Mong'are Achoki, 2023).

Each VUCA element can be described as follows:

1. **Volatility** refers to rapid and unexpected changes in the environment.
2. **Uncertainty** denotes the lack of reliable information or facts that impact decision-making.
3. **Complexity** involves situations with multiple interconnected variables that are difficult to understand.
4. **Ambiguity** arises when available information is insufficient or unclear, leading to uncertainty in decision-making.

The VUCA era has significantly impacted organizations, reshaping traditional paradigms and challenging business foundations. High uncertainty forces companies to reconsider their strategies as forecasting the future becomes increasingly difficult. Organizations must remain agile and responsive, making adaptability an invaluable asset.

Challenges Faced by Companies in the VUCA Era

1. **Technological Changes:** Companies must keep up with rapid technological advancements to anticipate impacts and adapt swiftly.
2. **Market Uncertainty:** Strategies must remain flexible to adjust products or services in response to market volatility.
3. **Globalization and Economic Instability:** Currency fluctuations and global economic uncertainty necessitate robust risk management strategies.
4. **Changing Consumer Behavior:** Companies must continually analyze consumer data and innovate to stay relevant.
5. **Human Resource Challenges:** Developing flexible HR policies, empowering employees, and fostering an adaptive work culture are essential.
6. **Cybersecurity:** Protecting data and ensuring system security against cyber threats are critical.
7. **Regulatory Changes:** Companies must adapt quickly to changes in government policies and regulations.

These challenges underscore the need for businesses to grow and adapt continuously. Companies operating in the VUCA era must remain agile, innovative, and prepared to navigate uncertainties to thrive in this ever-changing environment.

To face the VUCA environment, companies need to adopt business strategies that allow them to become more adaptive, resilient, and responsive to changes. Below are some strategies that can be implemented:

1. **Business Resilience** – Companies must be resilient to disruptions and challenges. This involves developing a business continuity plan that details how the company will operate in emergency situations or sudden changes.
2. **Environmental Scanning** – Companies must continuously monitor and analyze changes in the environment, including trends, regulations, and shifts in consumer behavior.
3. **Innovation and Market Research** – Foster a culture of innovation within the company and invest in market research to better understand customer needs and preferences. Innovation can help companies maintain competitiveness and create added value.
4. **Partnerships and Alliances** – It is important for companies to build strategic partnerships and alliances with stakeholders, business partners, or other companies to enhance resources, market access, and collective capabilities in facing changes.
5. **Flexibility and Adaptation** – This involves using flexible business models, flexible systems or work contracts, and leveraging technology to increase response speed.
6. **Employee Education and Development** – Enhance employee skills to address new changes and challenges. Companies can provide skill training, development programs, as well as incentives and innovations.
7. **Technology and Digital Transformation** – Leverage technology to improve operational efficiency and enhance customer experience to adapt to technological changes.
8. **Financial Resilience** – Manage the company's finances carefully and build financial resilience. This includes diversifying income sources, risk management, and cash flow management.
9. **Customer Responsiveness** – Be sensitive to customer needs and respond quickly to customer feedback. This can increase customer loyalty to the company.

RESEARCH METHOD

This research uses a literature review method to explore the role of management accountants in the VUCA era. The research is conducted using various data sources from books, scholarly articles, and other relevant documents related to the topic being studied. In this literature review, data is gathered from various sources that will be analyzed and explained regarding the role of management accountants in the VUCA era.

RESULTS AND DISCUSSION

Below are previous studies that are relevant to the writing of this article:

No	Researcher	Title	Variables	Results
1	Sudarina, Tjiptohadi Sawarijuwono & Alfa Rahmiati (2023)	Exploring Characteristics of Bees Management Accounting Professions	Independent Variable: Exploring Characteristics of Bees Dependent Variable: Management Accounting Profession	<ul style="list-style-type: none"> The code of ethics for management accountants aligns with the characteristics of bees in overcoming pressures in financial and non-financial reporting. The ethics of management accountants and the characteristics of bees (hardworking, trustworthy, sincere, self-sacrificing, disciplined, obedient, independent, not seeking positions, respecting leaders, beneficial to others, and maintaining cleanliness) can guide management accountants in producing accurate financial and non-financial reports for management decision-making.
2	Hidayatul Khusnah (2017)	The Influence of Perceived Organizational Support (POS) and Role Stress on Job Outcomes for Management Accountants in Companies in Surabaya	Independent Variables: Perceived Organizational Support (POS), Role Stress Dependent Variable: Job Outcomes	<ul style="list-style-type: none"> This study found a negative influence of perceived organizational support on role ambiguity and role conflict. It also showed that when management accountants and staff feel valued and listened

No	Researcher	Title	Variables	Results
				<p>to by the company, it does not affect role overload.</p> <ul style="list-style-type: none"> • Role ambiguity and role conflict negatively impact job satisfaction and job performance, and positively influence turnover intention. • Support from organizations is crucial, as employees who feel valued and appreciated tend to feel comfortable and improve their performance.
3	Renil Septiano & Nila Sari (2019)	The Perception of Management Accountants on Tax Planning Implementation	<p>Independent Variable: Perception of Management Accountants</p> <p>Dependent Variable: Tax Planning Implementation</p>	<ul style="list-style-type: none"> • The study concluded that the perception of management accountants positively influences the implementation of tax planning. • The perception of management accountants significantly affects the implementation of tax planning in distribution companies in Padang.
4	Anita Suryani et al (2022)	The Changing Role of Management Accountants in the Internet-Based Era with Age as a	<p>Independent Variable: Role of Management Accountants</p> <p>Dependent</p>	<ul style="list-style-type: none"> • The application of internet-based technology has a positive and significant impact on the perception of changes

No	Researcher	Title	Variables	Results
		Moderating Variable	Variable: Internet-Based Era	<p>in the role and function of management accounting.</p> <ul style="list-style-type: none"> • The implementation of internet-based technology significantly affects the perception of changes in the tools used by management accountants and the activities they perform.
5	Kholifatul Husna Asri & Faridudin Malikur Rahmat (2022)	Digitalization of Sharia Banking in the VUCA Era	<p>Independent Variable: Digitalization of Sharia Banking</p> <p>Dependent Variable: VUCA Era</p>	<ul style="list-style-type: none"> • Digitalization is an essential part of banking activities through technology. In this process, companies must maintain strong relationships with employees, as they significantly impact the company. • Sharia banking is still behind compared to conventional banking in terms of technology, and the company strives to leverage technology to provide easier access to information and products for customers. • Companies are building partnerships with fintech companies to create better opportunities. • In the VUCA era, the Islamic banking industry faces new challenges, including increasingly complex customer needs, the

No	Researcher	Title	Variables	Results
				need for creativity, innovation, and vision, new competitors, and the necessity for behavioral change.
6	Aureliu Sindila et al (2023)	Building Resilience to Survive and Grow in the VUCA Context	Independent Variable: Building Resilience, Surviving and Growing Dependent Variable: VUCA Context	<ul style="list-style-type: none"> • For top managers, it is essential to accurately combine reasoning, time interpretation, and entrepreneurial judgment to transform short-term disruptions into long-term opportunities.
7	Maja Rozman et al (2023)	The Impact of Employee Workload and AI Support on Company Performance in the VUCA Environment	Independent Variables: Employee Workload, AI Support Dependent Variable: Improving Company Performance	<ul style="list-style-type: none"> • Organizational culture supported by AI significantly reduces employee workload perception. • AI-supported leadership has a statistically significant positive effect on employee perception of workload reduction. • AI-supported employee training and development have a statistically significant positive effect on reducing employee workload. • Employee engagement has a statistically significant positive effect on company performance.

No	Researcher	Title	Variables	Results
8	Diharto Awan Kostrad (2019)	The Role of Leadership Agility and Organizational Commitment in Organizational Readiness for Change in Public Islamic Universities in Central Java in the VUCA Era	Independent Variables: Leadership Agility, Organizational Commitment, Organizational Readiness Dependent Variable: Environmental Change	<ul style="list-style-type: none"> Organizational commitment significantly affects the readiness for organizational change. Leadership agility has a significant impact on organizational readiness for change. Leadership agility indicators include skills in anticipating change, building confidence, taking action, freeing the mind, and evaluating results. Leadership behavior demonstrates that the organization is ready for change in facing the VUCA era, as evidenced by management support, change adoption, and personal benefits.
9	R. Radev & Y. Deyanov (2023)	Changes in Revenue Models in the VUCA Environment	Independent Variable: Revenue Models Dependent Variable: VUCA Environment	<ul style="list-style-type: none"> Short-term actions related to revenue models. Revenue management in the first wave of cost development and improvements continued during subsequent waves, helping the company achieve higher profitability despite declines in revenue development. Intentions and strategic actions for changes are identified, showing that

No	Researcher	Title	Variables	Results
				companies are mainly focused on existing products and businesses.

These studies highlight various aspects of management accounting and its evolution in response to the VUCA environment, including the adaptation of roles, perceptions, and strategies for managing change and enhancing performance.

In writing this article, the author concludes the findings obtained from several articles they have reviewed, including the following:

1. The ethics of management accountants and the characteristics of bees, such as being hard-working, trustworthy, sincere, self-sacrificing, disciplined, obedient, independent, not seeking positions, respecting leaders, being beneficial to others, and maintaining cleanliness, can provide guidance for management accountants to produce financial and non-financial reports for management to avoid mistakes in decision-making.
2. Organizational or company support is very important for employees. Employees who feel that their well-being is being considered, their opinions are heard, and their performance is valued tend to feel comfortable working and will improve their performance.
3. It can be concluded that the perception of management accountants positively influences the implementation of tax planning, and that management accountants influence the implementation of tax planning in distribution companies in Padang.
4. The implementation of internet-based technology has a positive and significant impact on the perception of changes in the function and role of management accountants.

From all the roles of management accountants mentioned, this is in line with the role of management accountants as providers of both financial and non-financial information, motivation, and performance indicators, where employees who feel that their well-being is considered, their opinions are valued, and their performance is appreciated tend to feel comfortable and will further improve their performance.

In the VUCA era, characterized by rapid, unpredictable, and ambiguous changes, this can be influenced by several factors, namely:

1. The digitalization of Islamic banking through technology is crucial to building stability in relationships with employees, making it easier for customers to obtain information, and building relationships and collaborations with fintech companies that can provide better opportunities. Meanwhile, in the VUCA era, Islamic banking is still far behind compared to conventional banks, which continue to demand creativity, innovation, and vision in the face of new competitors.
2. The "hourglass model" can be used by decision-makers in MNEs to build resilience and adapt to survive and grow in the VUCA context. Top managers also need to accurately combine reasoning, time interpretation, and entrepreneurial judgment to turn short-term disruptions into long-term opportunities.
3. Constant changes in the current VUCA environment often require quick business decisions. Companies that are highly responsive to ongoing changes and always stay one step ahead of their competitors can improve their performance satisfaction. The presence of AI can positively impact workload reduction and performance improvement in companies.
4. Organizations must have commitment and leadership agility to be ready for change in the face of the VUCA era. Agility expertise involves anticipating and building self-confidence in responding to changes. Organizations must be prepared to change in the VUCA era.
5. Conditions formed by the VUCA environment due to COVID-19 require actions to reduce expenses or increase revenue.

From all the VUCA eras faced by an organization, it can be concluded that this VUCA era demands organizations to continuously be creative, innovative, and visionary in facing competition. The VUCA era also demands decision-makers to be able to survive and continue to grow in this VUCA era. It also requires business leaders to make quick decisions.

The involvement of management accountants includes a part of management that performs the function of providing financial information presented in the company's financial statements. As management accountants, the profession is part of the company's management, so they are directly involved in the company's activities (Yohanes Ngamal & Paul Fatryan, 2019).

For management accountants, even though they work for management, they must uphold their professionalism because management accountants, as a profession, are limited by codes of ethics in carrying out their duties. They must maintain public trust and integrity in performing their duties, and of course, they must adhere to professional ethics to disclose accounting information transparently/fairly in the company's financial reports according to applicable principles and standards (Yohanes Ngamal & Paul Fatryan, 2019).

Management accountants review the reliability and integrity of information in financial statements and other operational reports, along with criteria to measure, classify, and present those reports (Yohanes Ngamal & Paul Fatryan, 2019).

Leadership agility must be able to transform quickly to follow the changes of the VUCA world in order to remain competitive and survive in various existing challenges. Well-established leadership agility can anticipate the occurrence of VUCA so that the company can survive and win the competition (M. Dudi Abdulla Sanusi et al., 2023).

VUCA can influence leadership agility in several dimensions and indicators, namely:

1. Anticipating changes
2. Building self-confidence
3. Initiating action
4. Liberating thought
5. Evaluating results

Organizational change is an environment where the organization accepts challenges and change. In such an environment, they easily understand the implementation of innovative policies and willingly accept challenges and resolve them with ease (Gilbreath & Benson, 2004 in M. Dudi Abdulla Sanusi et al., 2023).

Change within an organization can create company performance capable of providing high competitiveness with optimal resources. Even in the occurrence of VUCA, companies can adapt well and make necessary changes to face VUCA, so that company activities can continue to survive and grow (M. Dudi Abdulla Sanusi et al., 2023).

CONCLUSION

The conclusions drawn regarding the role of management accountants in the VUCA era are as follows:

1. The role of management accountants is crucial in producing both financial and non-financial reports to ensure correct decision-making.
2. Internet-based technology and AI are essential for companies, especially in facing the current VUCA era, which is constantly changing and difficult to predict.
3. It is important to value employees by making them feel noticed, appreciating their performance, and listening to their opinions.

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