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Integration of Positive Accounting Theory and Human Resource Readiness in Facing Accounting Disruption in the Society 5.0 Era *(Accounting Student Case Study 2023)*

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Abstract-This study examines the prospects and challenges facing the accounting profession in Indonesia amidst the digital revolution, particularly in the context of Society 5.0. Accounting digitalization is understood as a holistic transformation aimed at improving the quality of life through the utilization of data and advanced technologies such as Artificial Intelligence (AI), the Internet of Things (IoT), big data analytics, and cloud computing. The concept of Super Smart Accounting and the role of Human-Centered Accountants are the primary focus in addressing the automation of repetitive tasks. While offering efficiency, productivity, and new specialization opportunities, digitalization also poses significant challenges such as a skills gap, resistance to change, privacy and cybersecurity issues, and unequal access to digital infrastructure. Digital transformation within the framework of Society 5.0 requires comprehensive changes in accounting practices, from manual systems to automation based on smart technology. This study aims to evaluate the level of readiness of accounting students in facing technological disruption and to identify the adaptation barriers faced by prospective professionals. The method used is descriptive qualitative with a literature study approach analyzed using the Miles and Huberman model and the Positive Accounting Theory and Entity Theory frameworks. The results show that although digitization increases efficiency through Super Smart Accounting, there are major obstacles in the form of a skills gap and resistance to change. Specifically, a shift in the learning behavior of students at Malahayati University was found, with a tendency to rely on digital devices instantly, thereby risking a decline in the depth of academic understanding. In conclusion, the accounting profession of the future requires the integration of data literacy and human literacy. The implication is that universities need to reform their curricula to be more adaptive and practical skills-based in order to face the challenges of the digital world of work.

Keywords*:* Super Smart Accounting, Student Learning Behavior, Work Readiness, Accounting Disruption, Human Literacy

1. INTRODUCTION

In the country, the process of digitizing the accounting sector within the framework of Society 5.0 does not only mean adopting technological innovations, but is a comprehensive and comprehensive change. The goal is to improve people's living standards by making optimal use of information and technological tools. Use of Cutting-edge Technology to Improve the Quality of Financial Statements: In this period, accounting practices rely heavily on Artificial Intelligence (AI), Internet of Things (IoT), big data analytics, and cloud computing. These innovations automate procedures, sharpen accuracy, and lead to deeper understanding. In Indonesia, AI is able to identify abnormalities in transactions, while IoT can record property directly and in real time. Fully Integrated Accounting (Super Smart Accounting): This idea realizes a smoothly intertwined accounting system, where financial and operational information from various sources can be obtained directly for instant evaluation. Its implementation in Indonesia includes an integrated cloud-based ERP system, a national electronic invoicing platform, and blockchain to ensure transparency in transactions. Human-Centered Accountant: Although technology is automating daily work, Society 5.0's emphasis is still on human contributions. Accountants are shifting from the role of recorders to strategic consultants who use data and technology to convey views that provide additional benefits. In Indonesia, accountants must develop analytical, interpretive, and communication capacities to assist in the decision-making process in business. Solving Business and Social Challenges Through Digital Accounting: The process of digitizing accounting not only improves efficiency within the organization, but also participates in addressing broader economic and social issues. Evaluation of big data in accounting can help reduce risk, find areas of growth, and support social policies through financial information disclosure. Changes in the Digital Economy Thanks to Accounting Data: Digital accounting has an important position in encouraging the development of the digital economy in Indonesia. Accurate and straightforward financial information allows e-commerce, fintech, and startup companies to make choices quickly, attract capital, and adhere to the rules. Accountants play a role as the foundation in this ecosystem. Digitalization brings positive hope for creativity and effectiveness, but also a major challenge in the form of drastic adjustments to the accounting profession in Indonesia. Increased Effectiveness and Output: Routine job automation such as data input, adjustments, and simple

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reports frees accountants to concentrate on deep thinking, complex data analysis, as well as strategic advice. Accountants will turn into value-adding business associates. The Emergence of New Job Titles and Skills: Technology is creating new specialties, for example digital forensic accountants, blockchain analysts, AI-based accounting system advisors, or financial cybersecurity experts. Skills Gap: This is the biggest barrier. Most accountants in Indonesia do not have sufficient digital competencies, such as data literacy, AI/ML knowledge, cybersecurity, and advanced software. Without massive retraining programs and upskilling of them, they may lose relevance. Tip: Educational institutions and professional bodies like IAI should collaborate to update the syllabus to match market demand. Intensive bootcamp courses and professional certifications in accounting technology need to be increased in number. Repetitive accounting work is very easily automated by AI and RPA, which can reduce the demand for junior to mid-level labor. Accountants need to actively switch to analytical, consultative, and evaluation-based functions. Governments and professional associations must provide new career transition and development initiatives. Some accountants are hesitant to adapt to new technologies or ways of working that they have been using for a long time. Strong educational campaigns and change management initiatives from professional bodies and companies are needed to encourage a culture of continuous learning. The increase in the amount of digital data raises issues of privacy, cybersecurity, and AI ethics. Accountants are faced with the great challenge of ensuring regulatory compliance and data integrity. The implementation of strict personal data protection rules, such as the PDP Law, as well as the drafting of an appropriate code of conduct for the application of AI in accounting are crucial to ensure the openness and accountability of algorithms. Uneven Access to Digital Infrastructure: The availability of high-speed internet and other digital facilities is not widespread in Indonesia, creating a digital divide and hindering the adoption of technology nationwide.(Nazar et al., 2023)

Digital change is currently a major topic in the accounting world during the Industrial Revolution. The advancement of today's digital era has a significant impact on human life, especially in the field of work, including for accounting professionals. The acceleration of technological innovation has created a variety of software that makes daily activities easier. The application of digital tools in the workplace is able to increase productivity, both for individuals and organizations, provided that it is supported by a workforce that is proficient in technology according to the company's demands. The accounting profession has for many years been considered a prospective career. However, with the acceleration of digitalization that is getting higher, there are concerns in the community about the continuity of this profession in the future. The world is entering an increasingly advanced phase of digitalization, and the accounting field is not spared its impact. When technological innovations have been integrated into daily routines and the internet network is no longer just for sharing data, it can be said that the period of Society 5.0 has arrived. The idea of Society 5.0 was initially launched by Japan and is now gradually being implemented in Indonesia. One of the consequences is the reduced need for human labor, as these functions are slowly being replaced by machines, such as robotics and artificial intelligence (AI). Therefore, some accountants feel worried and doubtful about whether they will be able to keep their positions or will be replaced by automated equipment and systems. This technological evolution has not only changed the technical side of the task, but also modified the human mindset, thus triggering the emergence of fresh ideas about future careers and human positions in them. The era of Society 5.0 represents a new level in which cutting-edge knowledge and technology are being used to improve the overall standard of living of humanity.(Nazar et al., 2023).

The process of digitalization is forcing business organizations to re-evaluate their approach and look for new opportunities in the market. In the realm of accounting, the trend towards digitalization has been seen in recent years. A study involving about 100 CFOs and senior accountants in Indonesia showed that 70% of them believe that 60% of routine accounting tasks in financial functions can be digitized or automated. The goal is to improve the role of finance to be more focused on analysis that makes a valuable contribution to the company's strategic decisions. Therefore, humans must adapt from manual work to the digital era. Digitalization has a close relationship with information systems that play a crucial role in achieving corporate targets efficiently. Digital transformation in business activities is necessary to create automated and productive workflows. In the field of accounting, digital accounting is a shift in the company's financial management to an electronic accounting data format. Accounting information systems are the main foundation in the accounting digitization process so that companies can maximize their business potential.(Adin et al., 2023)

This research shows that in the face of the era of digital technology, basic knowledge alone is not enough. Accounting students are required to be able to adapt quickly to remain relevant in the midst of changing job market dynamics. Previous studies conducted by (Pakpahan & Nikmah, 2023) proving that accounting skills and digital literacy have a direct influence. Digitalisasi telah menjadi faktor utama yang mendorong transformasi praktik dan peran profesi akuntansi, khususnya pada era Revolusi Industri 4.0 hingga Society 5.0. Pemanfaatan teknologi seperti kecerdasan buatan, big data, dan sistem informasi akuntansi digital terbukti meningkatkan efisiensi proses serta menggeser peran akuntan dari fungsi administratif menuju peran analitis dan strategis. Sejalan dengan hal tersebut, sejumlah penelitian menekankan pentingnya literasi digital, literasi manusia, dan adaptabilitas karier dalam merespons perubahan lingkungan kerja akuntansi. Namun demikian, kajian empiris yang mengintegrasikan transformasi praktik akuntansi digital dengan kesiapan sumber daya manusia, khususnya mahasiswa akuntansi

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sebagai calon profesional, masih relatif terbatas. Penelitian sebelumnya umumnya berfokus pada organisasi atau praktisi akuntansi, serta menelaah kesiapan kerja secara parsial tanpa mengaitkannya dengan kerangka teoritis yang mampu menjelaskan perubahan perilaku dan pilihan praktik akuntansi secara sistematis. Dalam konteks ini, penerapan Positive Accounting Theory sebagai landasan analisis kesiapan mahasiswa akuntansi masih jarang dieksplorasi. Penelitian ini bertujuan untuk mengisi celah tersebut dengan mengintegrasikan Positive Accounting Theory dalam menganalisis kesiapan mahasiswa akuntansi menghadapi disrupsi akuntansi di era Society 5.0. Kontribusi utama penelitian ini terletak pada pendekatan yang mengaitkan perubahan praktik akuntansi digital dengan aspek kemahiran akuntansi, literasi digital, literasi manusia, dan adaptabilitas karier mahasiswa dalam konteks pendidikan tinggi di Indonesia. Dengan demikian, tujuan penelitian ini adalah untuk mengevaluasi tingkat kesiapan mahasiswa akuntansi dalam menghadapi disrupsi teknologi digital serta menganalisis peran Positive Accounting Theory dalam menjelaskan perubahan dan tantangan praktik akuntansi pada era Society 5.0.

Literature Review

Positive Accounting Theory

Positive Accounting Theory is the main approach in accounting research that is based on empirical qualitative methods. This theory serves to explain and justify various accounting techniques that have been applied in the field, as well as the foundation for the creation of innovative models for future accounting theory. In its application, Positive Accounting Theory aims to describe and forecast real events in the field of accounting, as well as test these explanations or estimates through research using empirical data. Overall, this theory has two main goals: To explain: to provide reasons or explanations for accounting practices that have taken place. For example, this theory is used to understand why companies still use historical cost methods, or why an entity decides to change their accounting approach. To predict: to predict accounting practices that may occur in the future. Thus, this theory does not only describe the current conditions, but also seeks to predict accounting trends that will emerge. In the midst of today's era of business digitalization, Positive Accounting Theory plays a crucial role. First, this theory can explain changes in accounting practices triggered by digitalization, such as the use of electronic accounting technology, financial reporting through online platforms, and the emergence of digital-based assets and transactions. This helps companies and accountants to be better prepared for transformation. Second, this theory is also useful for predicting the direction and evolution of accounting practices in the future along with technological developments, which can be a reference in the preparation of appropriate accounting standards, regulations, and guidelines. Third, by using a qualitative empirical approach, this theory allows the identification and analysis of new phenomena due to digitalization, such as the way digital assets are recognized and measured, as well as how their recording is carried out in accordance with applicable accounting principles.(Susilo et al., 2024)

Entity Theory

Entity Theory views the company as a stand-alone entity and separate from the owners or investors who inject funds. The main emphasis of this theory is on the business entity itself, not on the individual owner. In this perspective, the company is considered as the party that owns the property and is responsible for debts, both to creditors and to capital owners. This is reflected in the basic formula of accounting: Total Assets = Total Liabilities + Equity. Therefore, the main attention is directed to business entities that are obliged to provide accurate and reliable financial data to all parties involved, not just the owners. In today's era of business digitalization, the application of Entity Theory has a great influence. Strict restrictions between companies as entities and their owners are crucial, especially related to the ownership of electronic assets. These digital assets are not the owner's personal property, but part of the company's wealth. That way, the process of recording, measuring, and reporting digital assets must be carried out by the corporate entity in accordance with applicable accounting norms, so that it can describe the financial situation and overall performance of the company, without being influenced by the owner's personal interests.(Susilo et al., 2024)

Digital Revolution

The Digital Revolution is a radical and comprehensive transformation in the way we live, work, and interact, driven by the extraordinary advances in digital technology. This marked a major shift from conventional electronic and mechanical technology to the digital age, which began around the 1980s and is still ongoing today. This revolution is also often referred to as the Third Industrial Revolution or the beginning of the Information Age. Key Features of the Change from Analog to Digital: At the core of this revolution is the conversion of information from analog form (which is prone to degradation when copied or transmitted) to digital form (which allows for perfect copy and tamper-free delivery). The Spread of Computers and the Internet: The development of personal computers and then the internet became the main drivers. Especially the internet, allows for the exchange of information globally and instantly. Job Automation: The use of technologies such as Robotic Process Automation

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(RPA) and Artificial Intelligence (AI) to automate tasks previously performed by humans, thereby increasing efficiency and reducing errors. Big Data and Analytics: The ability to collect, store, and analyze data at large scale (big data) to gain deep insights, predict trends, and support decision-making.

End-to-end Connectivity: Improved connectivity between devices through the internet, mobile phones, and the Internet of Things (IoT) that connects various devices and systems, creating a vast network of information. Conventional Industry Disruption: Digital technologies have changed business models in many sectors, creating new giants (such as Amazon, Uber, Airbnb) and forcing old industries to adapt or be sidelined. Lifestyle and Social Shifts: The digital revolution has changed the way we communicate (social media, messaging apps), shop (e-commerce), learn (online learning), and even shape our views.

To avoid similarities in this study, a study was conducted on several previous studies as comparative material, including the following: According to Sirojudin (2021), the conclusion shows that the acceleration of the technological revolution has a considerable impact on the Islamic financial system. This causes the growth of the Islamic finance industry in the era of globalization to develop very quickly. The study concluded that technology greatly influences the daily routines influenced by these innovations, thus having an impact on increasing the efficiency and effectiveness of all activities carried out.

In addition, according to Nurfadila (2021), it was found that the digitalization process can provide risks as well as opportunities for the Islamic banking sector. The opportunities in question are the ease of making transactions, avoiding usury and the ease of obtaining information and cost savings. And for the challenge itself is the increasing competition between Islamic banks and conventional banks and also the increasingly limited career opportunities in the world of banking work. In this study, a qualitative method with a phenomenological approach was used to find the results in the study. Indonesian Journal of Islamic Economics and Finance; (E-ISSN: 2808-1102) Vol. 2, No. 1 (2022), pp; 1-12 website; (HR et al., 2025)

The development of the digital era in Indonesia has significantly influenced this profession, as presented in Table . (Nazar et al., 2023).

Table 1. The Development of Indonesia's Digital Era

Indicator	2016	2017	2018	2019	2020	2021
Total population	259,1 jt	262 jt	265,4 jt	268,2 jt	272,1 jt	274,9 jt
Active Internet Users	88,1 jt	132,7 jt	132,7 jt	355,5 jt	338,2 jt	345,3 jt
Active Social Media Users	79 jt	106 jt	130 jt	150 jt	160 jt	170 jt

Sumber: Nazar et al. (2023)

The Essence of Accounting in Indonesia Financial statements are processed by appropriate system events on a certain basis. This foundation is referred to as the Essence of accounting that is generally applicable. Without Hakikat that can be used as a guideline, it is likely that auditors will have their own way of using financial statements. Accounting firms develop generally accepted standards that can do this are generally recognized in practice. Global information technology is undergoing a transformation that requires openness Accounting standards in accounting are one of the key infrastructures to achieve openness in all fields. Accounting standards can be a mirror that reflects the actual state of the business. Therefore, the use of good accounting standards is very important in the current context. The IAI Indonesia expert forum always reacts to developments that have an impact on the world of business and the accounting profession. Since the establishment of IAI in 1957, there have been three developments of SAK in Indonesia. (Adin et al., 2023)

1. In 1973 the stock exchange in Indonesia was activated. At that time, IAI Validity of the essence and standards of accounting applied in Indonesia in the literature "Principles of Indonesian Accounting".
2. In 1984, the PAI Committee in 1973 underwent a thorough revision and change in the book "Indonesian Accounting Principles 1984" as a correction to accounting regulations and the needs of the business world.
3. In 1984, IAI underwent a complete transformation of the 1984 PAI and then underwent changes in the form of the "Financial Accounting Standards 1994" which came into effect from October 1, 1994.127

On December 23, 2008, IAI announced Indonesia's plan to converge with International Financial Reporting Standards (IFRS). Compliance with IFRS standards brings benefits to financial reporting and increased transparency. compliance, Indonesian corporate financial statements can be compared with corporate financial statements from other countries. In addition, compliance is also useful in reducing capital costs and increasing global investment. With the declaration of the convergence program with IFRS standards, therefore Since 2012,

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the Accounting Standards Board has continued to issue new standards consistently. relevant to IFRS. To date, SAK has made 6 improvements and additions to standards since 1994, namely when:

a. October
b. June
c. June
d. April
e. October
f. September 2007

(Adin et al., 2023)

2. RESEARCH METHODS

This research uses a descriptive qualitative approach that aims to analyze in depth the phenomenon of accounting disruption in the Society 5.0 era. According to Sugiyono (2021), qualitative research methods are research methods used to conduct research in natural object conditions, where the researcher is the key instrument, and the research results emphasize meaning rather than generalization.

The research method used is a qualitative research method where this research method does not use data derived from numbers, but also derives data from words and also from existing images. This qualitative research method is usually used to conduct research that is natural in nature The difference between qualitative research methods and quantitative research methods is a qualitative method of researching with focus on words and images, while quantitative methods focus more on research using existing numerical data, but qualitative methods will usually end in a theory. With the aim of using qualitative methods we hope to be able to collect data as deeply as possible, which is the purpose of this method to research a problem in detail and also in depth without missing anything. This qualitative method will definitely display good results because this method must be done in detail. This method usually takes more data and also researches by looking at existing theoretical data so that researchers can usually compare their problems with existing theories. Of course, with this method, researchers can get more information more easily. With this method, the researchers also have a lot of interest so that they can devote their minds to new theories to solve the problems that are newly researched, of course, with this method they can also be better appreciated by researchers because they can also contribute their thoughts to this problem.

This research employs a descriptive qualitative approach aimed at providing an in-depth analysis of the accounting disruption phenomenon in the Society 5.0 era. The research design is a literature study (library research), where data is derived from various authoritative secondary sources.

1. **Data Sources**: Data was collected through an extensive literature review, including national and international scientific journals, accounting textbooks, conference articles, and official publications from professional bodies such as the Institute of Indonesia Chartered Accountants (IAI).
2. **Research Instrument**: The primary instrument in this study is the researcher (human instrument), who functions to set the focus, select data sources, perform analysis, and conclude findings.
3. **Data Collection Procedure**: Data collection was conducted through a systematic search using keywords such as "Super Smart Accounting," "Positive Accounting Theory," and "Accounting Disruption". Relevant data were then selected and categorized based on emerging themes.
4. **Data Analysis Technique**: Data was analyzed using the Miles and Huberman interactive model, consisting of three stages:
    a) Data Reduction: Simplifying and summarizing relevant information from the literature.
    b) Data Display: Organizing findings narratively and thematically to elaborate on the prospects and obstacles of the accounting profession.
    c) Conclusion Drawing: Verifying findings based on the framework of Positive Accounting Theory and Entity Theory to provide solutions to digitalization challenges

3. RESULTS AND DISCUSSION

Result

This research has revealed that the digital era has brought a major transformation to accounting practices. What is meant by the digital revolution is the change from analog mechanical and electronic technology to digital technology that has occurred since 1980 and continues to this day. The revolution may have initially been sparked by a generation of teenagers born in the 1980s. Analogous to the agricultural revolution, the industrial revolution, the digital revolution marked the beginning of the information age. This digital revolution has changed the way a person views living a very sophisticated life today. A technology that makes a big difference to the whole world, from helping to make things easier to creating problems because they cannot use these increasingly sophisticated digital facilities properly and correctly.

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(Https://Id.Wikipedia.Org/Wiki/Revolusi_Digital, n.d.)

The development of technology in the era of the Industrial Revolution 4.0 and even in the era of Society 5.0 requires qualified skills and competencies. Because in that era, the integration of the use of technology and the internet which was so sophisticated and massive demanded a change in the behavior of the world of higher education and the industrial world. The characteristics in these two eras include digitalization, optimization and production cutomization, automation and adaptation, interaction between humans and machines, *value added service and business, automatic data exchange and communication* and the use of information technology. Therefore, the world of education and industry must be able to develop an industrial transformation strategy by considering the human resource sector that has competence in their fields. The emergence of all-digital technological advances is currently accelerating. Humans will use technology to facilitate the completion of tasks and jobs. However, if the digital age is used effectively, it will bring some useful improvements. The digital era can also have various negative impacts that will present new difficulties for human existence. In facing the digital era, you cannot choose to be ready or unprepared. Because technology moves like water that flows through the human nose. So there is no other choice but to manage technology properly to get good benefits. Technology is changing the way humans interact with their environment, which was originally dependent on nature (qualitative) to more beneficial (quantitative). Therefore, the use of technology and digital media can encourage the rapid development of new networks. Exponential growth and the development of information resulted in a very rapid rate of progress. The process of socialization, or the compacting of space and time limits in social life, is involved in the digitization of information in society.

Discussion

According to (*Güney 2014*) the field of accounting work is a field that has the potential to be replaced by computers. The use of computers to handle accounting data greatly speeds up the process. Computers are a very important tool in accounting information systems. On the other hand, businesses need proper control methods to guarantee the security and accuracy of data processing as well as to secure the company's assets. Businesses need an accounting model that can assess the magnitude of changes in resources, procedures, intangible assets, and processes in real time to support their customer-focused strategies in the digital age. This is intended so that changes in the networked accounting process can have an impact on the audit process which is a field activity that uses financial statements (accounting products) as the goal. The purpose of the audit is to provide an overview of the presentation of SIA's financial statements. Therefore, organizations in the era of information and digital technology cannot obtain the information they need from historical cost-based accounting methods.

The development of modern accounting began in medieval Europe. During this time, merchants began to record their business transactions using the ledger system. This practice is known as the "double entry system" or "double entry system", which is the basis of the accounting system that is still used today. This system allows each financial transaction to be recorded in two different accounts, namely a debit account and a credit account, making accounting and financial reporting management more efficient and accurate. In the 19th century, as the industrial revolution developed, the need for bookkeeping increased. Basic accounting principles are defined and accounting standards are introduced to ensure uniformity of financial reporting. In the early 1900s, professional bodies For example, the *American Institute of Certified Public Accountants (AICPA)* were established to regulate accounting practices and develop more detailed accounting standards.

Digital Transformation in Accounting Practice The literature review indicates that the rapid development of digital technology is forcing the accounting profession to undergo fundamental adaptation. Routine manual recording processes have now been almost entirely replaced by automated digital systems. This finding aligns with Positive Accounting Theory, where changes in accounting practices are viewed as rational responses to shifts in the business and technological environment to achieve reporting efficiency. Modern accountants are no longer merely required to possess technical skills (hard skills) but must master data literacy and information technology to support data-driven decision-making.

When compared to previous research by Saputri & Fauziyyah (2021), the results of this study reinforce that delays in reforming the accounting education curriculum will create a wide competence gap (skills gap) in the professional world. A fundamental difference in these findings lies in the emphasis that digitalization is not just a supporting tool, but a driver shifting the accountant's role from a "transaction recorder" to a "strategic consultant". The scientific significance of these findings suggests that the sustainability of the accounting profession in the Society 5.0 era heavily depends on the integration of Artificial Intelligence (AI) with human professional judgment, which cannot be automated.

In recent years, the learning trend among college students at Malahayati University has changed significantly, along with the rapid development of digital technology. One of the increasingly symptomatic phenomena is the tendency of students to be lazy to read books and prefer to rely on mobile devices (HP) as the main means of learning. Easy access to various information through the internet does make it easier for them to

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find material, but often this leads to a more superficial understanding. Students tend to choose to search for information quickly and instantly, without deepening the topics learned through more in-depth reading, such as textbooks or academic journals. In addition, this phenomenon also reduces the frequency of students going to the library, which should be a place to explore knowledge in a more in-depth and structured way. Libraries, which used to be a learning center, are now less in demand because students feel more practical and efficient if all information can be accessed through their digital devices anytime and anywhere. While this provides convenience, relying entirely on technology also reduces the quality of learning, as students often only take surface information and don't have the habit of taking academic topics seriously. The tendency to lack focus is also widespread. With various social media and entertainment applications in the palm of your hand, students are often distracted by notifications and other digital distractions. This makes it difficult for them to focus on learning that requires full attention, such as attending lectures, reading teaching materials, or completing more in-depth assignments. In addition, lack of discipline in learning is also closely related to low respect for lecturers and academic authorities. As a result, students tend to be absent from lectures more often or do not pay full attention during lectures, which of course has a negative impact on the quality of education. This phenomenon shows that education in higher education, especially in the field of accounting, faces great challenges in fostering more deep, critical, and respectful learning habits of the academic process. While technology can support learning, it is important for colleges to create an environment that encourages students to return to traditional learning processes such as reading books, interacting directly with lecturers, and exploring the material with focus. On the other hand, the integration of technology in the teaching and learning process must be done wisely, so that students do not only rely on the convenience of technology, but also make more optimal use of existing knowledge.

Although technology provides a great opportunity to improve educational accessibility, the policy pattern of higher education in Indonesia is still relatively slow to adapt to the times. Many colleges are returning to conventional learning patterns after the pandemic situation subsides, with most courses returning to face-to-face. This policy indicates a high reliance on traditional learning methods, although online learning has proven to be effective in some aspects. This shows that there is resistance to changes at the policy level that can take advantage of the potential of technology to improve the quality of education more evenly and efficiently. Furthermore, although the number of students continues to increase every year, the quality of education delivered through online and face-to-face models has not been clearly measured. Universities tend to focus on the quantity of students who graduate, but do not pay much attention to the quality aspect of the learning process itself. Evaluations of the effectiveness of online and face-to-face learning are often in-depth, especially in measuring students' practical skills and abilities in applying the knowledge that has been learned. In accounting, for example, even though students may have completed their coursework, their ability to use accounting software or analyze big data in a real-world context is still difficult to ascertain without a more structured, skill-based evaluation. With the huge opportunities of technology and online learning, it is time for universities to change their policies more profoundly, focusing on developing curricula that are more based on practical skills, optimal use of technology, and clear evaluation of the quality of education. Universities need to formulate policies that support not only students' success in obtaining a degree, but also prepare them to face an increasingly digital and data-driven world of work. https://kbanews.com/resonansi/revolusi-digital-dalam-pendidikan-akuntansi-peluang-dan-tantangan-dalam-mempersiapkan-generasi-baru-akuntan/

4. CONCLUSION

This study concludes that the integration of Positive Accounting Theory (PAT) provides a robust framework for the accounting profession to navigate disruptions in the Society 5.0 era. The transformation toward Super Smart Accounting is not merely a technological shift but a paradigm change where accountants must serve as human-centered strategic partners. The findings indicate that while automation threatens repetitive tasks, the resulting efficiency creates opportunities for accountants to focus on high-value analysis and data-driven decision-making.

Implications and Suggestions: Practically, educational institutions and professional organizations must accelerate curriculum synchronization with data and technological literacy. Theoretically, this research extends the application of PAT within the digital economy context. The limitation of this study lies in its literature-based method; therefore, future researchers are encouraged to conduct empirical studies or direct surveys of accounting practitioners to verify human resource readiness more factually

Suggestion

For Universities: Information technology should be strategically integrated into the curriculum, particularly in accounting and business programs. The quality of learning must be enhanced through practical skills, such as proficiency in accounting software, big data analytics, and digital auditing. Furthermore, a learning evaluation

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system should be developed to assess not only theoretical knowledge but also students' applicative skills. A balance between online and face-to-face learning is essential to foster both flexibility and discipline among students.

For Students: Students are encouraged to develop deep learning habits rather than relying solely on instantaneous information from the internet. Technology should be utilized for in-depth material mastery. Additionally, students should re-cultivate interest in library-based research and increase active participation in face-to-face lectures to improve focus and time management amidst the distractions of social media and digital entertainment.

For Governments and Policymakers: There is a need to encourage higher education policy reforms that are more adaptive to technological advancements and industry demands. Regulatory support and resources are vital for developing standardized digital learning platforms, alongside providing comprehensive technology training for educators to ensure effective teaching in hybrid and digital formats.

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