



# TRANSFORMATION OF ACCOUNTING INFORMATION FOR BUSINESS DEVELOPMENT: A QUALITATIVE STUDY OF DIGITAL PLATFORM-BASED ENTREPRENEURSHIP

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## ARTICLE INFO

### Article history:

Received Aprill 02, 2026

Revised April 15, 2026

Accepted May 20, 2026

Available online June 02, 2026

### Keywords:

Digital Transformation, Accounting Information, Accounting Information Systems, Digital Entrepreneurship, Digital Platforms



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## ABSTRACT

Digital transformation has changed the pattern of modern business management, including the use of accounting information as a basis for business decision-making. The development of digital platforms, e-commerce, cloud accounting, and technology-based information systems encourages entrepreneurs to adapt to financial management systems that are more effective, efficient, and integrated. This study aims to analyze the transformation of accounting information as a business development tool in platform-based digital entrepreneurship. The research method used is a descriptive qualitative approach with a literature study. Data were obtained from various scientific sources such as national and international journals, books, and academic articles relevant to digital transformation, accounting information systems, and digital entrepreneurship. Data analysis techniques were carried out through data reduction, data presentation, and interpretative conclusion drawing. The results indicate that the transformation of accounting information significantly impacts the effectiveness of business management, the quality of decision-making, operational efficiency, and business adaptability in the digital economy environment. The implementation of digital accounting information systems enables real-time data integration, improves financial transparency, and supports innovation in digital platform-based business models. However, the transformation still faces several challenges, including low digital literacy, limited human resources, data security issues, and technology implementation costs. Therefore, strengthening digital capacity and sustainable technology adaptation strategies are necessary so that entrepreneurs can optimally utilize accounting information for business development in the digital era.

## 1. INTRODUCTION

The development of digital technology has brought significant changes across almost all sectors of life, especially in economic activities and modern business management. Digital transformation has reshaped the way business organizations manage information, record transactions, and make decisions, including within accounting information systems. Accounting information, which was previously used mainly as a transaction-recording tool, has now evolved into a more adaptive, integrated, and technology-based system. In the digital economy era, accounting information systems no longer function only as administrative instruments, but also as strategic tools that support business development, improve efficiency, and strengthen business competitiveness. As Bhimani and Willcocks (2014) explain, digitalization and big data have transformed accounting information into faster, more complex, and real-time systems that are better suited to modern business needs.

The growth of digital platforms such as e-commerce, marketplaces, fintech, business social media, and cloud computing has also changed modern entrepreneurial practices. Business actors, particularly

Micro, Small, and Medium Enterprises (MSMEs), are increasingly expected to adapt to technological developments in order to survive in a highly competitive business environment. However, many digital entrepreneurs still face serious problems in using accounting information effectively. In practice, a considerable number of entrepreneurs have low financial literacy, weak bookkeeping habits, and limited ability to organize financial data systematically. Some business owners still record transactions manually, rely on memory rather than structured financial records, or do not use digital accounting applications even though their businesses operate through online platforms. These conditions make it difficult for entrepreneurs to monitor cash flow, evaluate profitability, control costs, and make informed business decisions.

Empirically, the limited adoption of digital accounting systems among entrepreneurs remains an important issue. Many MSMEs use digital platforms only for marketing and sales, while financial management is still handled conventionally. This creates a gap between digital business operations and financial information management. As a result, business owners often experience difficulty in identifying actual revenue, separating personal and business finances, measuring business performance, and preparing financial reports accurately. In this context, accounting information systems should not only be understood as technical tools, but also as mechanisms that help entrepreneurs transform raw transaction data into useful information for planning, control, and decision-making. Claudiu Brandas et al. (2015) note that mobile accounting and cloud accounting provide more flexible and accessible accounting systems that support business mobility, while Mohammed Nassar and Shahid Malik (2022) emphasize that digital platforms expand access to markets, information, capital, and business networks.

The relationship between accounting information systems and business development is therefore very strong. Accurate, timely, and relevant accounting information enables entrepreneurs to assess business performance, identify growth opportunities, manage risks, and determine appropriate development strategies. Digital accounting systems support business development by improving financial transparency, accelerating reporting processes, reducing recording errors, and strengthening managerial decision-making. In digital platform-based entrepreneurship, the ability to process accounting information becomes even more important because business transactions occur rapidly, continuously, and across multiple channels. Without a reliable accounting information system, entrepreneurs may struggle to understand business conditions and lose the ability to respond quickly to market changes. In this sense, accounting information is not merely a record of business activities, but a foundation for sustainable business growth.

Previous studies have shown that digital transformation affects accounting practices, business innovation, and entrepreneurial decision-making. Bhimani and Willcocks (2014) explain that digitalization has made accounting information more real-time and analytical. Brandas et al. (2015) highlight the role of cloud and mobile accounting in improving flexibility and accessibility. Research by Sakri et al. (2018) shows that accounting information in small businesses helps entrepreneurs understand business conditions and determine future actions. Wulandari et al. (2020) found that e-commerce and accounting information systems influence entrepreneurial decision-making. Putri et al. (2022) also reported that digital accounting transformation improves financial data management and speeds up financial reporting in MSMEs. In addition, studies by Cueto et al. (2022), Riana et al. (2023), Siswanto and Aqdam (2024), and Tan et al. (2024) indicate that digital innovation, accounting system digitalization, and technology adoption contribute to business resilience, efficiency, and competitiveness.

Despite these contributions, previous studies generally discuss digital transformation, accounting information systems, and digital entrepreneurship separately. Limited attention has been given to how accounting information transformation specifically functions as a business development tool in the context of digital platform-based entrepreneurship. In particular, there is still insufficient discussion on how digital accounting information systems help entrepreneurs overcome practical problems such as weak financial literacy, poor bookkeeping, and limited use of digital accounting applications. This shows that an important research gap remains in understanding the strategic role of accounting information transformation in supporting business development among digital entrepreneurs.

Therefore, this study aims to analyze the transformation of accounting information as a business development tool in digital platform-based entrepreneurship. Specifically, this study seeks to answer the

following research questions: (1) How does accounting information transform in the digital era? (2) How does accounting information support business decision-making and business development? (3) What challenges do digital entrepreneurs face in adopting digital accounting information systems? Accordingly, the objective of this study is to explain the role of accounting information transformation in strengthening business development, improving decision-making, and supporting competitiveness among digital platform-based entrepreneurs.

## **2. METHODS**

This study used a qualitative descriptive research design with a narrative literature review approach. The choice of this design was intended to explore, interpret, and synthesize previous findings related to the transformation of accounting information, digital business development, and digital platform-based entrepreneurship. A narrative review was considered appropriate because the study aimed to build a conceptual understanding of the topic by integrating findings from diverse scholarly sources rather than testing a hypothesis quantitatively.

The literature search was conducted using scholarly databases and academic search engines, including Google Scholar, Scopus, ScienceDirect, SpringerLink, and Garuda. The search strategy employed several relevant keywords and keyword combinations, such as “accounting information systems,” “digital transformation,” “digital entrepreneurship,” “digital platform-based entrepreneurship,” “cloud accounting,” “mobile accounting,” “business decision-making,” and “MSMEs.” Publications were selected from the period 2014–2025 in order to capture both foundational studies and the most recent developments in the digital economy.

The selection of literature followed predefined inclusion and exclusion criteria. The inclusion criteria were: (1) articles, books, or proceedings related to accounting information systems, digital entrepreneurship, or business development; (2) publications written in English or Indonesian; (3) studies published within the specified year range; and (4) sources that were relevant to the conceptual focus of this study. The exclusion criteria were: (1) duplicated articles, (2) sources unrelated to the research topic, (3) non-scientific materials without academic relevance, and (4) publications that did not provide sufficient information for analysis. After screening and filtering, 26 articles were retained as the main literature base for this study.

The data analysis procedure was carried out through three main stages: data reduction, data display, and conclusion drawing. In the data reduction stage, relevant information from each selected source was identified, summarized, and grouped according to key themes such as digital accounting transformation, decision-making, business development, and implementation challenges. In the data display stage, the findings were organized thematically to show patterns, similarities, and differences across studies. Finally, in the conclusion drawing stage, the themes were interpreted to generate a comprehensive understanding of how accounting information transformation supports business development in digital platform-based entrepreneurship.

To enhance the validity of the review, this study applied source triangulation by comparing findings from different databases and publication types. In addition, peer debriefing was used by discussing the organization and interpretation of the literature with academic colleagues to reduce bias and strengthen the credibility of the analysis. Through these procedures, the study aimed to produce a rigorous and trustworthy qualitative synthesis that reflects current developments in the digital economy.

## **3. RESULTS AND DISCUSSIONS**

### **Transformation of Accounting Information from Manual to Digital Systems**

The findings of this study show that accounting information in digital platform-based entrepreneurship has shifted significantly from manual bookkeeping to digital, automated, and integrated systems. In traditional business settings, accounting information was commonly recorded in notebooks, ledgers, or simple spreadsheets, which made transaction tracking slow and vulnerable to errors. These manual practices often caused delays in financial reporting, limited the ability of entrepreneurs to monitor business performance, and reduced the accuracy of financial information used in decision-making. As

business operations became more dynamic and transaction volumes increased, manual bookkeeping became less suitable for the needs of modern entrepreneurship.

The digitalization of accounting information changes this condition by enabling entrepreneurs to record transactions automatically, store data in cloud-based systems, and access financial information in real time. Such systems allow business owners to process sales, expenses, receivables, and cash flow more efficiently. In practice, this means that accounting is no longer a passive administrative function but part of the operational infrastructure of the business. The shift from manual to digital systems also reflects the broader transformation of business processes under the influence of digital technology, especially in e-commerce and platform-based business models.

This result is consistent with Bhimani and Willcocks (2014), who explain that digitalization and big data have transformed accounting information into faster and more complex systems. It is also supported by Brandas et al. (2015), who argue that cloud and mobile accounting provide greater flexibility and accessibility for modern businesses. In the context of MSMEs, Putri et al. (2022) found that digital accounting information systems improve the effectiveness of financial data management and speed up financial report preparation. These studies confirm that the move from manual to digital systems is not only a technical change but also a managerial transformation that supports business sustainability and competitiveness.

The transformation is particularly visible in businesses operating through e-commerce and digital platforms. Transactions carried out through marketplaces, social media, and fintech applications generate large volumes of financial data that must be processed quickly and accurately. The volume and speed of these transactions make manual recording increasingly impractical. As Wulandari et al. (2020) note, the use of e-commerce and accounting information systems influences entrepreneurial decision-making because digital transactions require more integrated data management. Thus, the first major finding of this study is that accounting information has evolved from a simple recording tool into a strategic business management system.

The transformation also changes the role of the entrepreneur. In a manual system, the business owner may only act as a recorder of transactions. In a digital system, the entrepreneur becomes a user of integrated financial information who can monitor performance continuously. This shift creates a stronger connection between finance, operations, and strategy. For that reason, digital accounting should be understood not only as a software-based tool but as a structural element in modern business development. The more integrated the system becomes, the more capable the entrepreneur is of managing business uncertainty and adapting to competitive pressures.

### **Accounting Information as a Decision-Making Tool**

Another important finding is that accounting information plays a central role in business decision-making. Entrepreneurs rely on accounting data to determine pricing, control cash flow, evaluate costs, assess profitability, and plan business expansion. Accurate financial information helps business actors understand whether the business is generating profit, facing liquidity problems, or requiring strategic adjustment. In digital platform-based entrepreneurship, this role becomes even more important because business decisions must often be made quickly in response to market changes.

Accounting information supports pricing decisions by showing the relationship between production costs, operating expenses, and expected margins. Without accurate accounting records, entrepreneurs may set prices too low and lose profit or too high and lose competitiveness. Similarly, cash flow information helps business owners decide whether they can purchase new inventory, pay suppliers, or handle operational obligations on time. When financial records are incomplete or delayed, these decisions become less reliable and may threaten business continuity.

This finding is supported by Sakri et al. (2018), who show that accounting information in small enterprises helps entrepreneurs understand business conditions and determine future actions. Similarly, Siswanto and Aqdam (2024) found that digital accounting information systems positively affect entrepreneurial decision-making among MSMEs. Putri et al. (2022) also concluded that digital accounting transformation improves financial management and supports more effective decision-making. These studies show that accounting information is not merely a record of past activities, but a basis for future business choices.

The practical importance of this role is clear in areas such as pricing and expansion decisions. For example, entrepreneurs who can access real-time cost and revenue data are better able to set competitive prices and decide whether to expand into new product lines or new markets. This kind of informed decision-making is especially relevant in digital markets where consumer preferences shift quickly and competition is intense. Climent and Haftor (2021) emphasize that digital business models depend on fast and reliable information to improve organizational adaptability. Therefore, the second finding of this study is that accounting information functions as a strategic decision-making tool that directly supports business growth.

Accounting information also reduces uncertainty in managerial judgment. Rather than relying on intuition alone, business actors can compare actual results with targets and make corrections when necessary. This is particularly important for small business owners who often manage multiple functions at once and must make decisions under pressure. In this sense, the quality of accounting information influences not only strategic direction but also the confidence of the entrepreneur in taking action. The more timely and structured the accounting information, the stronger the decision-making capacity of the business.

### **Digital Accounting and Operational Efficiency**

The study also finds that digital accounting systems improve operational efficiency in significant ways. Digital bookkeeping reduces repeated manual work, minimizes recording errors, speeds up reporting, and enables real-time monitoring of financial performance. For entrepreneurs, especially MSMEs, this efficiency is highly valuable because it reduces administrative burden and allows more time to focus on market development, customer service, and innovation. When financial processes are digitized, the business can operate more smoothly and respond more quickly to operational needs.

Operational efficiency is improved because digital accounting systems often integrate sales, inventory, payments, and reporting in one platform. This means that one transaction can automatically update several records at once, reducing the need for repetitive input. In manual systems, the same information might need to be written in several books or files, which creates a greater risk of inconsistency. With digital systems, business owners can monitor performance daily or even hourly, which supports stronger internal control and faster correction of errors.

This result is consistent with Tan et al. (2024), who state that the digitalization of accounting information systems improves business efficiency through automation and digital integration. Brandas et al. (2015) similarly explain that cloud-based accounting supports flexible financial management across different business activities. In addition, Putri et al. (2022) report that digital accounting systems help MSMEs accelerate transaction recording and financial reporting. These findings strengthen the argument that digital accounting contributes to operational effectiveness rather than serving only as a data-storage tool.

The efficiency gain is especially relevant in online businesses where transaction volume can increase rapidly. Digital systems allow entrepreneurs to track sales, expenses, and cash flow in a more systematic way, which helps reduce delays in managerial responses. Bhimani and Willcocks (2014) argue that digital and data-driven systems allow accounting information to be processed more rapidly and comprehensively. This study therefore confirms that digital accounting is a key instrument for improving operational performance in platform-based entrepreneurship.

Operational efficiency also has strategic value. When administrative work becomes less time-consuming, entrepreneurs can devote more attention to product quality, customer engagement, and business expansion. This is important because efficiency is not merely about reducing cost, but also about improving the business's ability to grow sustainably. In this way, digital accounting helps create a more agile organization that is better prepared to compete in digital markets.

### **Financial Transparency and Accountability**

A further finding of this study is that digital accounting improves financial transparency and accountability. When financial records are managed through digital systems, business actors can produce clearer transaction histories, more consistent reports, and more traceable records. This is particularly important for entrepreneurs who work with investors, business partners, suppliers, or digital platform

providers, because transparency strengthens trust and credibility. In many cases, transparency determines whether external stakeholders are willing to continue cooperating with the business.

Digital accounting creates a more accountable business environment because each transaction can be recorded, checked, and reviewed more easily. This reduces the possibility of hidden transactions, untracked expenditures, or inconsistent financial reporting. For MSMEs, this is especially useful because many small businesses do not have formal finance departments. A digital accounting system helps owners maintain discipline in financial management and present a more professional business image to external stakeholders.

The literature supports this finding in several ways. Siswanto and Aqdam (2024) show that accounting information systems improve the quality of entrepreneurial decision-making, which is closely related to accountability in financial management. Tan et al. (2024) also highlight that digital accounting increases the effectiveness of financial management through better integration and automation. In addition, digital systems reduce the likelihood of hidden transactions or inconsistent reporting, making it easier for entrepreneurs to present reliable financial information to external stakeholders.

This transparency is important not only for internal control but also for external business relationships. Entrepreneurs who can present organized financial data are more likely to gain trust from suppliers, lenders, and partners. As Mohammed Nassar and Shahid Malik (2022) explain, digital platforms function as resource-enabling systems that improve access to markets and business networks. In this context, digital accounting becomes part of a broader accountability mechanism that supports long-term business development.

Transparency also matters when businesses seek funding or collaboration. Financial records that are clean and accessible help entrepreneurs demonstrate business performance and reduce perceived risk. This can improve access to loans, investment, and partnership opportunities. Therefore, digital accounting contributes not only to internal governance but also to the legitimacy of the business in the broader digital ecosystem.

### **Challenges in Digital Accounting Transformation**

Despite the benefits, the study also identifies several challenges in the transformation of accounting information. The most common problems include low digital literacy, limited human resources, insufficient infrastructure, data security risks, and high implementation costs. Many entrepreneurs, especially MSMEs, still lack the technical knowledge needed to use accounting applications effectively. Some also face difficulties in separating personal and business finances or in understanding financial reports generated by digital systems. These barriers reduce the effectiveness of digital accounting adoption.

Low digital literacy remains one of the most persistent challenges because many entrepreneurs are familiar with selling through digital platforms but not with managing financial data digitally. In other words, digital adoption in marketing does not always translate into digital adoption in accounting. This creates an imbalance in business digitalization. The business may appear modern on the outside but still rely on weak internal financial practices. As a result, the full benefits of digital entrepreneurship are not realized.

These challenges are consistent with Ismail et al. (2025), who state that digital culture and organizational readiness are critical for successful cloud accounting adoption. Cueto et al. (2022) also note that digital innovation among MSMEs is often constrained by limited technological capability and low readiness. Khairani et al. (2025) further emphasize that entrepreneurial innovation in the digital era depends on the ability of business actors to adapt to technology. This study reinforces those findings by showing that the barriers to digital accounting are not only technical but also behavioral and organizational.

Data security is another major concern. As businesses become more dependent on online systems, the risk of data leakage, cyberattacks, and system failure also increases. In addition, the cost of software, internet access, training, and system maintenance can be burdensome for small businesses. These constraints suggest that the digital transformation of accounting information is not automatically successful; it requires readiness in skills, systems, and resources. Without such readiness, digital accounting may be underused or even abandoned after initial adoption.

Another challenge is resistance to change. Some entrepreneurs prefer manual recording because they feel more comfortable with familiar methods or fear mistakes when using digital tools. This resistance can slow down adoption even when digital systems are available. Therefore, the success of digital

accounting transformation depends not only on access to technology but also on willingness to learn and institutional support. The challenge is, therefore, multidimensional and should be addressed through both technical and social interventions.

### **Strategies for Strengthening Digital Accounting Capacity**

The final theme that emerges from this study is the need for strategies to strengthen digital accounting capacity. One of the most important strategies is training and mentoring for entrepreneurs so that they can use accounting applications effectively. Digital literacy programs can help business actors understand how to record transactions, read financial reports, and use accounting data for decision-making. User-friendly applications are also important because they reduce the technical barrier for small business owners and make adoption more practical.

Training should not be limited to basic software operation. It should also include financial literacy, bookkeeping discipline, and interpretation of reports. Many entrepreneurs can enter transactions into applications but still do not understand how to use the resulting information for business planning. Therefore, capacity building must connect technology with managerial understanding. This approach would ensure that digital accounting improves not only data storage but also financial behavior and decision quality.

This finding is in line with Ismail et al. (2025), who argue that organizational digital culture is essential for the adoption of cloud accounting systems. It also supports Tuty et al. (2025), who emphasize the importance of digital platforms as learning media for entrepreneurship education. In addition, integration between accounting systems and e-commerce platforms can help entrepreneurs manage sales and financial records in one connected system. This integration reduces duplication of work and improves data consistency.

Cybersecurity awareness is another necessary strategy. Entrepreneurs need to understand how to protect passwords, back up data, and secure financial information from unauthorized access. At the same time, policymakers and platform providers should support MSMEs through affordable applications, infrastructure support, and digital capacity-building programs. If digital accounting is to become sustainable, support must extend beyond software provision to include guidance, security, and mentoring.

Collaboration strategies are also important. Business owners can work with accountants, technology providers, and digital communities to improve adoption and problem solving. In many cases, entrepreneurs are more willing to use digital accounting when they receive ongoing support from trusted sources. As Viola et al. (2026) explain, the transformation of digital marketing strategies within the entrepreneurial ecosystem improves promotional effectiveness and expands market reach. In a similar way, the transformation of accounting systems requires ecosystem support to produce lasting benefits. Ultimately, strengthening digital accounting capacity is not just about improving technical skills. It is about building a business culture that values accurate information, transparency, and data-driven decision-making. When these values are internalized, digital accounting becomes a long-term strategic asset rather than a temporary innovation. This is why training, system integration, and institutional support are all essential for sustaining digital platform-based entrepreneurship.

## **4. CONCLUSION**

This study concludes that the transformation of accounting information plays a significant role in supporting business development in digital platform-based entrepreneurship. The transition from manual bookkeeping to digital accounting systems has fundamentally changed the way entrepreneurs record transactions, manage financial data, monitor business performance, and formulate business strategies. In the digital economy era, accounting information is no longer understood only as an administrative instrument for recording business transactions, but as a strategic resource that helps business actors make more accurate, faster, and more informed decisions. Through this transformation, accounting information contributes to the overall strengthening of business management in a more dynamic and competitive environment.

The findings also show that digital accounting information systems provide several practical benefits for business development. These benefits include improving operational efficiency, reducing recording

errors, accelerating financial reporting, strengthening financial transparency, and supporting better control over cash flow and business costs. In addition, digital accounting systems help entrepreneurs evaluate business performance more systematically because the information generated is more timely, structured, and relevant to business needs. This makes it easier for business actors to assess whether their business is growing, stable, or facing financial challenges that require strategic response. In this sense, accounting information becomes an important foundation for business evaluation and business continuity.

Another important conclusion is that the integration of accounting information systems with digital platforms such as e-commerce, marketplaces, and business social media strengthens the ability of entrepreneurs to manage business activities more effectively. Digital platforms generate large amounts of transaction data, and when this data is connected to accounting systems, business owners can obtain a clearer picture of sales patterns, customer behavior, and financial performance. This integration supports more adaptive decision-making because entrepreneurs can respond more quickly to market developments and business changes. It also helps improve business flexibility because decisions can be based on real-time data rather than on assumptions or delayed manual records.

At the same time, the study identifies several challenges in the transformation of accounting information. These challenges include low digital literacy, limited human resources, technology implementation costs, data security concerns, and organizational readiness in adapting to technological change. These findings indicate that the success of digital accounting transformation does not depend only on the availability of technology, but also on the ability of entrepreneurs and organizations to adopt, understand, and manage it properly. If human resources are not adequately prepared, even advanced digital systems may not function optimally. Therefore, strengthening digital competence and organizational adaptation is an essential condition for the successful use of accounting information systems in digital entrepreneurship.

The study therefore emphasizes that accounting information transformation supports business development through better decision-making, higher efficiency, greater transparency, and stronger adaptability. These outcomes make digital accounting information systems an important element in the development of modern entrepreneurship, especially for businesses that operate through digital platforms. However, the study is limited because it is based only on a literature review and does not include field data from entrepreneurs. As a result, the conclusions reflect conceptual and theoretical synthesis rather than direct empirical observation of business practice.

For this reason, future research should be conducted using empirical approaches such as interviews, surveys, or case studies to examine how digital accounting information systems are applied in real business settings and how they influence business development more directly. Such studies would help validate the conceptual findings of this research and provide a more detailed understanding of the practical challenges and opportunities faced by entrepreneurs in adopting digital accounting systems. Future research could also compare different types of businesses or sectors in order to show whether the impact of digital accounting transformation differs across contexts. In this way, the present study can serve as a foundation for further investigation into the role of accounting information in supporting sustainable business development in the digital economy.

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