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THE EFFECTS OF DIGITAL TRANSFORMATION ON THE ACCOUNTING PROFESSION*

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Abstract

In the digital age, new technological changes, developments and transformations are experienced with by artificial intelligence, robotic technologies, cloud systems, Blockchain, Industry 4.0 and Industry 5.0. The accounting profession is also affected by this change and transformation. In this study, evaluating the accounting practices that are increasingly involved in the digital transformation process, how this transformation process is met by professional accountants, what the professionals subject to research do, their needs and how they will manage this process in the future. Qualitative research methods were used in the study. A focus group discussion was held with professional accountants who have offices in Denizli to answer the research questions. The findings show that professionals whose profession needs a radical change must adapt to this digital transformation without delay in order to survive professionally and economically. Otherwise, they cannot compete with other professionals who have adapted to this transformation in the current conditions, and they will have serious problems and difficulties in maintaining their professional existence. In the digital transformation process in the accounting profession, institutionalization and specialization in many different fields are required for sustainability in a competitive environment.

Key Words : Accounting, Digital Transformation, Accounting Profession.

Jel Classification : M40, M41.

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DIJİTAL DÖNÜŞÜMÜN MUHASEBE MESLEĞİNE ETKİLERİ

Öz

Dijital çağda yapay zeka, robotik teknolojiler, bulut sistemleri, Blokzincir, Endüstri 4.0 ve Endüstri 5.0 ile birlikte yeni teknolojik değişimler, gelişmeler ve dönüşümler yaşanmaktadır. Muhasebe mesleği de bu değişim ve dönüşümden etkilenmektedir. Bu çalışmada, dijital dönüşüm sürecine giderek daha fazla dahil olan muhasebe uygulamaları, bu dönüşüm sürecinin muhasebe meslek mensupları tarafından nasıl karşılandığı, araştırmaya konu olan profesyonellerin neler yaptığı, ihtiyaçları ve gelecekte bu süreci nasıl yönetecekleri değerlendirilmektedir. Çalışmada nitel araştırma yöntemleri kullanılmıştır. Araştırma sorularını cevaplamak için Denizli'de ofisi bulunan muhasebe meslek mensupları ile odak grup görüşmesi yapılmıştır. Bulgular, mesleğinde köklü bir değişime ihtiyaç duyan profesyonellerin, profesyonel ve ekonomik olarak ayakta kalabilmek için bu dijital dönüşüme gecikmeden uyum sağlamaları gerektiğini göstermektedir. Aksi takdirde mevcut koşullarda bu dönüşüme uyum sağlamış diğer profesyonellerle rekabette ve mesleki varlıklarını sürdürmekte ciddi sorunlar ve zorluklar yaşamaları mümkündür. Muhasebe mesleğinde dijital dönüşüm sürecinde rekabet ortamında sürdürülebilirlik için kurumsallaşma ve birçok farklı alanda uzmanlaşma gerekmektedir.

Anahtar Kelimeler : Muhasebe, Dijital Dönüşüm, Muhasebe Mesleği.

Jel Sınıflandırması : M40, M41.

INTRODUCTION

Digital transformation is the process of incorporating technological developments into business patterns, processes, competencies and models in a way that will accelerate them and provide efficiency. Although digital transformation cannot be defined in a way that fits all processes and businesses, it can be expressed as the integration of digital technologies into all business processes in its most general form, and as a result, transformation and changes that cause a comprehensive change.

Accounting was also affected by this change process and digital transformation in accounting continues rapidly. Digital transformation has simplified the routine transactions of accounting. We have started to work with web-based accounting programs working with cloud technology in accounting. Thanks to the integration between the computers of the business and the accounting profession, the transfer of accounting transactions is ensured. The digital transformation has reached a level that allows automatic data transfer to all official accounting programs, allowing current and stocks to be automatically moved and receipts to be created automatically. Since the accounting records work in integration with digital transformation, the activities of the business can be easily transferred to the accountant's computer via the web system, cash flow tracking, income and expense tracking, current account tracking, check-bill tracking, financing credits tracking, e-document, e-statement, e-invoice and e-archive operations can be done easily. Thanks to developments in accounting and mobile applications, transactions can be made anywhere, and thanks to cloud-based software, physical archiving is not required, so the ecological balance is supported.

The purpose of this study is to investigate what the future and needs of the profession are related to digital transformation in accounting. In this study, the expected developments and innovations behind the transformations and evolutions required by the accounting and profession are investigated in order to make the accounting, where the change continues as a result of the digital transformation, be more effective in the future. The changes and developments brought about by the digital transformation in accounting will be evaluated, the dimension that accounting will evolve in the future will be evaluated, and suggestions will be

made to the members of the profession regarding the innovations they need to realize at the professional. Qualitative research method is used in the study and it is thought to contribute to the field. In line with the data obtained through the focus group discussion, the changes and innovations required by the accounting profession are evaluated regarding how digital transformation were cause changes in the accounting and accounting profession

I. DIGITAL TRANSFORMATION IN ACCOUNTING

Digital transformation is no longer a choice, but a complete imperative. All institutions and all business other than digital transformation will not be able to stay in a competitive environment. With the transformation, business will need to review and even redefine all their processes and ways of doing business. Organizations that cannot carry out digital changes will not be able to survive and will face the danger of extinction in the market. In order for the digital transformation to be realized in the most efficient way and to reach the determined target as soon as possible; The plans and strategies to be followed in achieving all targets and resources should be determined and managed within the road. The unstoppable digital transformation reinvents traditional business models. Rapidly changing market conditions cause changes in work force, marketing, human resources and production areas. Digital transformation is the integration of digital technologies into all business processes and as a result, transformations and changes that cause changes in the way of doing business. Digital transformation and change is a cultural transformation and change.

In this period when information technologies are developing and changing rapidly, every member of every profession has been affected by these developments. Undoubtedly, the accounting profession has also developed and changed. As a result, the content of the work done has changed and customer relations management has improved with computer technology. In other words, as a result of economic, scientific and new developments, professions may change and develop over time (Aksoy, 2007: 33). In the process defined as big data, thanks to the systems that emerged with the development of information technologies, it has become possible to quickly access large volumes of data, to collect and store data, and to perform structural analysis (Akdoğan & Akdoğan, 2018: 1).

The strengthening of the internet network and the decrease in internet access costs enabled people to work more comfortably outside the office. In addition to this development, the development of smartphone technology, extended battery life, mobile software experience and increased human resources have increased the tendency towards tablet and mobile use in the logistics sector. The greatest advantage of tablet and mobile applications is ease of use (Çancı & Erdal, 2003: 103). Digital technologies, in which information technologies become a part of smart and interconnected products, along with software, processors, sensors, have led to digital transformation. Technologies have driven digital transformation and led to dramatic improvements in product performance (Gupta, 2018: 9).

Today, it is seen that the understanding of accounting has changed and accounting has become a part of systems based on management information technologies rather than recording daily transactions and keeping accounts (Güney & Özyiğit, 2015: 287). Thanks to digital transformation, with the advantages of digital information systems and applications, accounting information has been made more reliable, and it has become possible to perform both internal and external audits in a shorter and more transparent manner (Coşkun Arslan & Demirkan, 2019: 54).

The traditional accounting process based on data stored in the traditional way of loading paper and item databases is a thing of the past. In the current period, this traditional method has been replaced by; electronic funds transfer, internet, internal internet, external internet, electronic data exchange. In other

words, thanks to the aforementioned technology, digital applications where the platform connected to the internet are implemented in an integrated manner has started to be used in the accounting profession (Sevim, 2009: 4).

With the digital accounting method, which is the result of the electronic use of accounting information owned in traditional format, accounting information can then be viewed and transmitted electronically. In this new accounting approach, the functioning of accounting has changed drastically and the classification, recording and reporting activities of accounting, which were previously carried out physically, have been replaced by the phenomenon of artificial intelligence. By using different approaches such as machine learning and deep learning, it has become possible to process and analyze very large data in a short time with artificial intelligence that carries out business and operations. As a result of digital transformation, costs decrease, productivity increases, new products and services and new business areas emerge.

Digital transformation, which provides the greatest benefit in terms of speed and time, enables transactions to be completed in just minutes in accounting applications that take a long time to do with human effort. Web-based programs have implemented for the use of accounting professionals, taxes were collected directly on the system, e-invoice, e-ledger, e-receipt, e-archive applications were implemented at full speed. In accounting, instead of traditional archiving, the cloud system has been switched to, and archives are created over the cloud and all data are archived on the internet. All these developments, which will not cease to perform online accounting transactions over the internet, show that the accounting and accounting profession has evolved to be considered.

This rapid change process in accounting took place not only in the private sector but also at the public sector Important regulations have been made in the legislation on accounting and tax within the scope of digital transformation projects in our country. After the e-declaration application, the Tax Procedure Law General Communiqué No. 509, published in the Official Gazette dated 19 October 2019 and numbered 30923, has been put into effect as of 01 January 2020. With this published notification a new period has begun for the use of e-documents created electronically. Later, the Tax Procedure Law General Communiqué No. 515 dated 10 January 2020 and the Tax Procedure Law General Communiqué No. 526 dated 9 February 2021 were published in the Official Gazette, thus the Communiqué No. 509 was updated (www.resmigazete.com.tr). The Republic of Turkey Ministry of Treasury and Finance the Revenue Administration Office (GİB) has set targets in line with the developing technology, and has established the infrastructure for monitoring, analyzing, reporting on economic activities in electronic environment and auditing in electronic environment. It has created a standard format for documents, which reduces costs arising from the use of paper, notebooks and documents. In addition, a safe, time and cost saving system has been established between the parties of the issued document.

Digital transformation saves workforce for professional accountants, and as a result of the possibility of accounting staff making mistakes while keeping records, the chain of time and effort-consuming processes come to an end. It is possible to continue accounting transactions without error. The daily payments and collections made by the businesses are easily integrated and information is transferred quickly. Ensuring fast and error-free information transfer in all these daily tasks will save the professional staff from the cost of accountants and will enable the professional staff to spend more time for reporting and will ensure the preparation of fast and high performance financial reports. Members of the profession will be in new searches related to their profession, which will be able to evaluate the time they will spend by searching for mistakes more efficiently.

Digitalization has affected the professions in almost every field and has caused and is causing a rapid change in the structure and functioning of the professions. At the same time, it has made it compulsory for accountants to renew themselves according to the needs of the age (Tekbaş, Kurnaz, Azaltun: 2018: 236).

Digital transformation in accounting is the electronic application of accounting, and it is a system that can be completed with financial reporting from the first stage to the last stage of accounting. With digital transformation, it is possible to account for all aspects of accounting such as cash transactions, bank transactions, customer transactions, buying and selling transactions, automatic data transfer over the web, accounting slips are automatically created, and all kinds of invoices, payments can be transferred to the professional's computer.

Thanks to the internet of things, in the enterprises of the future, on the basis of inventory activities, stock orders, warehouse counts and it will be possible to control many activities such as their controls, depreciation periods and amounts of physical assets, follow-up of purchases and sales, without human factor. There will also be a change in payment methods, as a result of the concept of cash will disappear. Thus, there will be easily for audit activities of monetary assets such as cash, cheques. Bank reconciliations will be easily circumvented due to information transparency and many audit incidents will likely be eliminated. Thus, more importance will be given to electronic applications in order to prevent informality. Invoices will automatically fall into the customer's and accounting system and it will be possible to make coordinated accounting entries. While the auditors go to the audited company and perform their duties in the traditional system, they will deal with the analysis of the information obtained without dealing with the evidence collection process (Kablan, 2018: 1570).

Digital transformation is changing the working conditions of professional accountants. Professionals benefiting from package programs are faced with integrated systems. The physical counting place turns into technological counting, the examination of documents turns into digital examination with simultaneous reconciliation or online system. It is the duty of the professional accountant to reach usable meaningful information and to provide timely and useful information to information users. For this reason, it is necessary to be able to use technology in the accounting profession and adapt to digital transformation. Digital transformation does not force a narrowing in the fields of consultancy and expertise in the accounting profession. However, it causes changes on the functions of keeping books, issuing declarations and attestation.

The accounting and accounting profession has been significantly affected by the digital transformation process, and fundamental changes and transformations have occurred in the accounting order and system operation that have been going on and implemented for years. These effects have led to significant changes in the accounting profession's documentation, recording, reporting, archive functions as well as on professionals. By the Union of Chambers of Certified Public Accountants of Turkey is e-education, e-mobile, e-support services are provided to members.

II. LITERATURE REVIEW

Digital transformation has made the routine operations of accounting easier. There are many studies in the literature about digital transformation applications. In the literature review about digital transformation applications, studies on digital transformation in the accounting are summarized below:

In their studies, İşgüden Kılıç & Anadolu (2018) investigate how effective accounting practices developed in the digital age are in preventing accounting frauds that may arise in businesses. Professionals give priority to internal audit, internal control and independent auditing in the prevention and detection of fraudulent transactions, and they are aware of the importance of information technology auditing.

In their studies, Akdoğan & Akdoğan (2018), evaluate the effects of developments in information technology on accounting practices and the accounting profession. It is stated that the accountant of the future will be those who can embrace the future technological changes and be a part of the system.

In the study of Allahverdi & Karaer (2019), aimed to reveal the skills that should be given in education for the accounting profession in their study, in which they examined the business departments of 64 universities providing undergraduate education in Turkey. In the study, especially e-transformation competence was emphasized and the courses that would provide this competence were presented.

In the study conducted by Öztürk & Çarıkçı (2019), the determination of the level of proficiency in terms of e-accounting and the future of e-accounting were investigated. A questionnaire was applied to 1.133 students studying at high school, associate degree, undergraduate and graduate level. It was concluded that students should be more informed, conscious and guided about e-accounting and technological applications

In the study of Tutar (2019), Industry 4.0 and its innovations were examined conceptually. He made determinations about the possible effects of the accountancy profession. He stated that with the changes in the accounting information system, processes can be accessed faster, more transparently and instantly.

In their study, Karasioğlu & Garip (2019) investigated current problems within the scope of e-accounting applications and suggested solutions. In the research, the survey method was applied to the professionals in the province of Karaman. In the examinations made, the lack of qualified personnel was the most perceived problem and it was emphasized that training should be given to both professionals and taxpayers within the scope of continuous education.

In the study of Çoşkun Arslan & Karkacıer (2019), the factors that affect the future of management accounting in the digital transformation process are explained in a conceptual framework. Developed in the field of management accounting; advanced techniques such as activity-based costing, target costing, product life cycle costing, balance scorecard, benchmarking and lean accounting; globalization is evaluated as the outputs of digital transformation and competition. It has been concluded that in the digital transformation process in the field of management accounting, business managers will be able to make healthier decisions for the future.

In the study of Yardımcıoğlu, Karahan, Yörük (2019), the concept of industry 4.0 is mentioned and the relationship between the accounting profession and industry 4.0 is discussed and predictions are made about how the accounting profession will change in the light of industry 4.0. They stated that accounting science should be updated.

Kurnaz, Tekbaş, Bozdoğan, Çetin (2020), in their studies, aim to evaluate accounting education in terms of accounting professionals with digitalization in their studies. They investigated the effect of digitalization on accounting education and whether accounting education is sufficient in practice with the survey method. They determined that digital systems are not sufficiently included in accounting education.

In the literature review, it is seen that field research has been carried out for accounting education and determination of current problems. The authors in the conceptual framework about the future of the accounting profession express their own views. In this study, it is different from other studies because of the opinions of the professionals working in the market on the direction of the change in the accounting profession in the future. In this study, unlike other studies, the opinions of professional accountants regarding the future needs of the profession due to digital transformation are taken with the focus group

method. The study focuses on the future requirements of the accounting profession. In future, the opinions of experienced accounting profession on what the requirements of the profession will be are made.

III. METHODOLOGY

In the study, qualitative research method is used to search for answers to research questions, and data are collected through focus group discussion. Focus group discussion have an important function in collecting qualitative data. The method of discussion with a group, focused on a subject whose boundaries are defined within qualitative research patterns and methods, is be expressed as focus group discussion.

The important features of qualitative research techniques are that they provide sensitivity to the natural environment, the researcher has a participatory role, has a holistic approach, enables perceptions to be revealed, has flexibility in the research design and has an inductive analysis. The most basic feature of the qualitative case study is the in-depth investigation of one or more cases (Yıldırım & Şimşek, 2013: 45).

Focus group discussions are group discussions that are structured in a particular way. Usually consists of eight or ten people and a moderator. A topic is given and participants are encouraged to talk about it first in turn and then as part of a dynamic group dialogue (Bogdan & Biklen, 1998: 100). The focus group consists of eight to twelve randomly selected participants (Sekaran 1992: 218). One of the most significant new trends in the focus group research industry in the mid-1990's is the emergence of videoconferencing as an integral part of the focus group research process. This technology initially became available early in the 1990's and has grown at very accelerated rates ever since (Greenbaum, 1998: 18). It is possible to list the features of the focus group discussions as follows (Çokluk, Yılmaz, Oğuz, 2011: 98):

- People oriented,
- Qualitative data becomes available,
- Group members interact during the focus group discussion and may be influenced by each other's answers,
- An idea put forward by one person can be developed by others,
- This method can provide a broad perspective on many issues, allowing the real big picture to be seen,
- Information that will answer the research questions can be collected,
- It allows the identification of individual training needs.

The purpose of focus group discussions is not to reach a consensus on the issues discussed or to find solutions to these issues. The aim is to present different views on a subject (Ersin & Bayyurt, 2017: 208). It is to obtain in-depth and multidimensional qualitative information about the perspectives, lives, experiences, opinions, feelings, attitudes and habits of the participants about a determined subject (Şahsuvaroğlu & Ekşi, 2008: 128).

III.I. Purpose of The Research and Sample

In the study, qualitative research method is used to search for answers to research questions. Qualitative research methods can be used to investigate the complex macro-level relationships in sociological and economic phenomena. In the study, the opinions of the members of the profession are obtained by using the focus group discussion and the data collection tool.

The study seeks an answer to how self-employed accountants and accounting profession think about the future, problems and requirements of the profession regarding digital transformation in accounting. The research was carried out in Denizli. It is aimed to understand the opinions of independent accountant financial advisors on this issue. Participants are a group with a vocational certificate, graduate of higher education, working independently on the basis of an office, having at least ten years of experience in the profession, and the professional experience requirement is pre-determined.

III.II. Data Collection

For the research, two focus group discussions were held, each consisting of eight participants. These two groups have similar characteristics. There is no difference between the groups. If all the participants were in one group, it would be too crowded for a natural environment, so two groups were interviewed. On 11 June 2021, both groups were interviewed separately and they were asked to the same questions. The first group was interviewed between 10:00 and 11:30, and the second group was interviewed between 14:00 and 15:30. In the research, video calls were made by means of video conference and recorded. Each interview lasted between 90 minutes. The care was taken to ensure that the questions were suitable for conversation and daily use. For the comprehensibility of the questions, a pre-test was conducted with a group of eight people. In the introduction part, the purpose of the research was explained, and the interviews were started after the participants briefly introduced themselves. Participants stated that they had not been involved in another similar study before. In order to obtain their opinions, three questions were posed respectively, and their answers to the questions continued without any intervention or guidance.

In this study, which was used as a data collection tool in focus group discussions, each of the questions asked to the participants was determined as a theme. In the focus group meetings, the following questions were asked to the participants and opened to discussion;

- a) What are the important problems in the accounting profession as a result of digital transformation in accounting?
- b) What are the requirements of the profession as a result of digital transformation in accounting?
- c) In the future, what kind of a path should accounting professionals follow in order to continue their activities and in a competitive environment?

The findings are thought to reflect the issues and discussions in the relevant literature. The findings are presented without any bias.

The analysis of focus group interviews is the same as in other data collection methods used in qualitative research. The analyzes are less structured and more explanatory. There is no need for digitization as there is no generalization concern in focus group interviews, which is a qualitative data collection method. The aim is not to reach generalizations, but to reveal opinions. Therefore, there is no need for percentage, frequency or statistical tests and tables when giving the results. Furthermore, results should not be quantified. It is important how the differences of individual thoughts are presented rather than numerical data. What matters in reporting the focus group discussion is not the numbers, but what the participants say. In the report, researchers should pay attention to keep the spoken language as it is while analyzing and reporting (Çokluk ve ark., 2011).

III.III. Findings

In the focus group discussion in the study, the research findings were collected in three theme groups. The themes that have been discussed in the focus group discussions and finding are below:

a) As the first theme, the most important responses to *important problems in the accounting profession as a result of digital transformation* were as follows:

The participants stated that with the digital transformation, the accounting profession has become more difficult and complex, the e-applications of the Republic of Turkey Ministry of Treasury and Finance force the accounting profession to adapt to technological developments, digital transformation brings more workload and the number of information especially requested. They stated that not have sufficient training and equipment to provide them and that professional organizations are insufficient in this regard despite the importance and value they give, that professionals who do not adapt to technology and digital transformation will fall behind in competition. They stated that the accounting profession is a profession that is a candidate to disappear rapidly as a result of digital transformation. They stated that the professional organization is only interested in the current financial legislation, cannot envision the future and is insufficient in guiding the profession, and that if this trend does not change, many financial advisors will be unemployed. In addition, the participants stated that excessive digitalization and transformation caused various diseases and problems in terms of human and public health, negatively affecting communication and interaction between people, weakening their connection with the real world and gradually becoming asocial.

b) As the second theme, the most important responses to the *requirements of the accounting profession as a result of digital transformation* were as follows:

Participants stated that many works performed by accounting professionals in the future will be done by digital systems, and that the accounting profession needs change and transformation as a result of technological developments. They stated that digital transformation and technological developments need a new model that will prepare the accounting profession for the future in areas such as thought, education, culture and technology. In addition, they stated that a radical change is needed in order for the accounting profession to be prepared for the new period, to increase awareness in order for the profession to transform without disappearing, and to transform the accounting profession to be more innovative.

The participants stated that with the digital transformation, the bookkeeping process was carried out quickly and accurately, the e-declaration process started, and thus the activities that constitute the subject of accounting began to be carried out with integration. As a result of all these developments, they stated that accounting should be expanded to wider areas and that new areas of expertise should be directed. They stated that they should have the transformation and equipment required by the accounting profession, and that technological developments will offer new opportunities and career areas to accounting professionals. The changes in business life have stated that the accounting profession should be reconsidered and rearranged to produce appropriate results.

They stated that trainings are needed to prevent possible problems such as incompatibility, fear of making mistakes and inefficient use of digital systems that may be experienced by accounting professionals as a result of the change and transformation in the accounting profession. They stated that especially professional organizations have many duties in this regard, and it is important to increase the courses and seminars that will facilitate adaptation to digital transformation by professional organizations. They stated that members of the profession should learn to use information systems practically and quickly and learn how to connect online and perform transactions and audits from anywhere and anytime.

c) As the third theme, *the ability of accounting professionals to continue their activities in a competitive environment and the future of the accounting profession as a result of digital transformation*:

Participants stated that adaptation to the digital transformation process in accounting and what kind of path they will follow for the sustainability of the profession is important and that they will strive to adapt to the digital transformation in the accounting profession as a member of the profession. They stated that

there should be a trend towards institutionalization in order for the members of the profession to continue their profession, they realize the importance of institutionalization in order to have an efficient organizational structure and that they work in this direction in a professional and permanent direction.

They stated that the accounting profession will not be carried out as it is today. They stated that the accounting profession needs interdisciplinary approaches that bring new expertise in order to manage global crises more effectively in the future. They stated that the duties of accounting professionals will expand to include all financial affairs of the business. They stated that the accounting profession would include accounting and finance consultancy, human resources consultancy, social security consultancy for foreigners, financial audit services, tax consultancy, investment consultancy, tax review consultancy, tax audit, risk assessment. Participants stated that they are in research for specialization in many areas such as management accounting expertise, cost accounting expertise, budget expertise, independent audit, internal audit expertise, e-commerce expertise, forensic audit expertise, valuation, rating expertise. They stated that since the record keeping of the accounting profession will decrease with the transition to applications such as e-ledger and e-invoice, they will start to provide consultancy to companies, which is the main duty of the profession.

They also stated that accounting professionals are an opportunity rather than a disadvantage to specialize in terms of sustainability, which is the most important requirement of the future, with their work in the areas of climate, climate change, quality assurance expertise, and environmental accounting expertise. They stated that it would cause the members of the profession to reach this awareness and determine their specialization areas as soon as possible. They stated that as accounting firms, they will use more remote office applications to allow staff to work from home and from the customer, thus reducing office costs.

They stated that with the digital transformation of accounting, there will be a need for professionals who do more auditing and planning, and who read reports and budgets, rather than members of the profession who collect accounts that record. They stated that the members of the profession who are open to continuous innovation and change, who follow and use the technology closely, and who can present the requested reports as accurate and acceptable as soon as possible will survive and the others will be destroyed.

CONCLUSION

In this study, qualitative research method is used, and in line with the data obtained through the focus group discussion method, the changes and innovations required by the accounting profession are evaluated regarding the problems that the digital transformation causes in the accounting and accounting profession. The research findings were collected in three theme groups. The themes that have been discussed in the focus group discussions are; a) The important problems in the accounting profession as a result of digital transformation, b) The need of the accounting profession as a result of digital transformation and c) The future of the accounting profession as a result of digital transformation. The most important answers given by the participants as a result of the focus group meeting consisting of questions about obtained regarding the study are summarized below:

The digital transformation in the accounting profession will continue to increase. The job descriptions of professional accountants will change as this process becomes more widespread and developed. Accounting professionals will need to improve themselves on how to analyze the data prepared and reported by new generation technologies in order not to lag behind the process and changes, or how this system should be established.

All professional accountants need to prepare themselves for the online accounting process for all accounting-related transactions and seek new opportunities and investments in their profession. Thanks to digital applications, it is possible to start the application of the tax system without declaration, and to record information and statements automatically and instantaneously to the government system by systems such as e-invoice, e-document, e-ledger. Accounting professionals will be responsible for the accuracy of the information produced by the automation systems, and they will not be required to make tax declarations on behalf of businesses. Although the accounting profession has an important role among the income and expense items in the collection of taxes, with the transfer of accounting to the digital environment, the accounting profession must be prepared for the new period. In the future, the accounting profession will not disappear, it will only differ dimensionally, evolve and change its shell.

Accounting professionals need a new job description, and this job description should include new areas of expertise, not just sworn and financial consultancy services. In the future, the accounting profession will not disappear, but will move to the consultancy dimension, which is its main task. Many specialization areas in the accounting profession will come to the fore and new areas of expertise for accounting professionals will be on the agenda. Digital transformation should be considered as an opportunity for professional accountants to implement consultancy service, which is the real service of the profession.

Accounting professionals will be able to provide consultancy in many areas related to accounting and they will also be able to specialize in a single area. In addition, members of the profession will need to work as a team under an institution by collaborating or corporate structure. This structuring will bring professionalization, delegation of authority, rational decision-making and working in a permanent organizational structure to our members of the profession.

Members of the profession are aware of the importance of institutionalization. They state that they will prefer institutionalization so that they can continue their profession and compete. They are aware that a correct partnership and incorporation is inevitable in order to create a sustainable corporate structure. Members of the profession will turn their investments towards web-based programs that provide integration with businesses. By providing fast and practical solutions in financial and financial matters with its expert and competent consultant team, it will support businesses in reaching their financial goals.

It is recommended that future studies be carried out with different sample groups.

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