The influence of transitioning to digital accounting on the quality of financial reporting: Insights from the practical experiences of Asian countries

L'influence de la transition vers la comptabilité numérique sur la qualité de l'information financière : enseignements tirés des expériences pratiques des pays asiatiques

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Received: 27/02/2026 Accepted: 04/05/2026 Published:01/06/2026

Abstract: *This study aims to examine the impacts of transitioning to digital accounting on the quality of financial reporting on some of Asian countries during 2015 to 2025. To tackle this issue and improve our understanding, a random selection of 18 Asian countries was made. The data were collected from international sources and analyzed using linear regression models in SPSS 24 statistical software. The study showed several key results, including the significant impact of Digital accounting on enhancing the quality of financial reporting in Asian countries at a significance level 5 %.*
Keywords: *Digital Accounting; financial Reporting Quality; Asia.*
Jel Classification Codes: M42; M48.

Résumé: *Cette étude vise à examiner l'impact de la transition vers la comptabilité numérique sur la qualité de l'information financière dans certains pays asiatiques entre 2015 et 2025. Pour ce faire, un échantillon aléatoire de 18 pays asiatiques a été constitué. Les données, issues de sources internationales, ont été analysées à l'aide de modèles de régression linéaire dans le logiciel statistique SPSS 24. L'étude a révélé plusieurs résultats clés, notamment l'impact significatif de la comptabilité numérique sur l'amélioration de la qualité de l'information financière dans les pays asiatiques (seuil de signification: 5 %).*

Mots clés *: Comptabilité numérique; qualité de l'information financière.*

Jel Classification Codes: M42; M48.

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1. INTRODUCTION

For the past 70 years, technology has profoundly transformed both individual lives and entire societies. The rise of the knowledge economy has reshaped traditional economic, social, and political theories. Amid this rapid evolution, virtual enterprises have emerged through digital platforms, facilitating investment opportunities, financing, marketing, recruitment, payments, and more on a global level (Norlito M. Dapiton, 2023, p 18). Digitalization is a revival value chain in industries and the world. According to the UN's global conference on trade and development, In 2024, digitally deliverable services made up more than 60% of total services exports in advanced economies, 44% in developing ones and only 15% in least developed countries. Asia attracts a third of global digital services investment. About 80% of greenfield projects in digital sectors in the Global South are concentrated in just ten countries, most of them Asian. The global AI market is projected to reach about $5 trillion by 2033, reshaping industries worldwide (nations, 2025, p 02). Early adopters such as Singapore, Malaysia, Vietnam, Indonesia, the Philippines, and Thailand might obtain a competitive advantage by adopting AI as a potential revenue source; however Asian countries such as Cambodia, Myanmar, Brunei, and Laos have low adoption (Hashed Abdullah, 2024, p 03).

One major outcome of the globalization era is the increasing demand for the research, extraction, storage, and analysis of data across widespread and diverse databases. The ability to access remote business information in real-time has become a cornerstone of effective decision-making. It is well established that the quality of decisions directly depends on the quality of information, which lies at the heart of accounting (TJURINA, 2025, p 43). Financial reporting offers significant insights into an enterprise's financial health and performance. They serve a wide range of purposes, extending beyond merely meeting legal and tax requirements. From a stakeholder's viewpoint, they serve as the primary source of information and, beyond that, act as a means to build trust, foster transparency, and effectively allocate resources within the economy when utilized appropriately (Daniela Argento, 2025, p 771); (Yusi Sopianti, S. L. 2026, p 187).

In nowadays, Technological advancements have increasingly influenced the nature and content of financial reports. With the growing variety of digital tools, platforms, virtual networks, and technological infrastructures such as cloud computing, the internet of things, big data, analytics, virtual audit tools, online collaboration platforms and others, it is now possible to generate instant financial reports in any time/place with the ability to analyze multiple sources to support more informed decision-making. Many observers and scholars view these changes troubling, highlighting how the current era of globalization has profoundly influenced the evolution of accounting practices and the profession itself. (Olomiyete, 2025, p 1633), the progress achieved by Asian countries in digitization, the evolution of digital accounting offices, and the enhancement of digital skills/ competencies present a compelling case study and a fascinating context in which to investigate the impact of digitalization on the accounting profession and exploring the strategies these nations employ to manage this transformative process. And ensuring the profession continues to supply accurate and relevant financial information in the digital era. To this end, the research question is framed as follows:-

Is there any significant and meaningful impact of adopting Digital accounting on enhancing the quality of financial reporting in Asian countries during 2015-2025?

To answer, the study adopts the following main research hypothesis:-

There is a significant impact of adopting the Digital accounting in enhancing the quality of financial reporting in Asian countries during 2015-2025.

The importance of the study:-

The paper explores the transformative effects of modern technology on financial reporting, emphasizing the opportunities it presents for improvement along with the challenges Asian countries face in adapting to this evolving landscape. Thus, the objectives of the study as following: (1) Exploring how advancements in digital transformation technologies are driving transformative shifts in the accounting and financial reporting processes in different parts of the world; (2) Examining the experiences of Asian countries allows us to derive numerous insights, implications, and

forecasts concerning the future advancement of digital technology in this rapidly developing region; (3) Evaluating and measuring the impact of policy effectiveness in relation to best practice guidelines is crucial for understanding its influence on adoption rates, the quality of insights, and public trust. This includes assessing the long-term effects of technological advancements on the accounting profession and its workforce, particularly focusing on how automation is set to reshape the industry in the years ahead; (4) This study's empirical evidence and insights can help practitioners and policy makers in this countries develop strategies to promote the adoption and successful use of emerging technologies in accounting and auditing, with comparable cultures and views.

Study Contents:-

The organization of this paper is in two sections. Section two discusses the methodology of the study. Section three presents the results derived from the study. Based on the above, the study is divided into:-

2- Study methodology and tools;

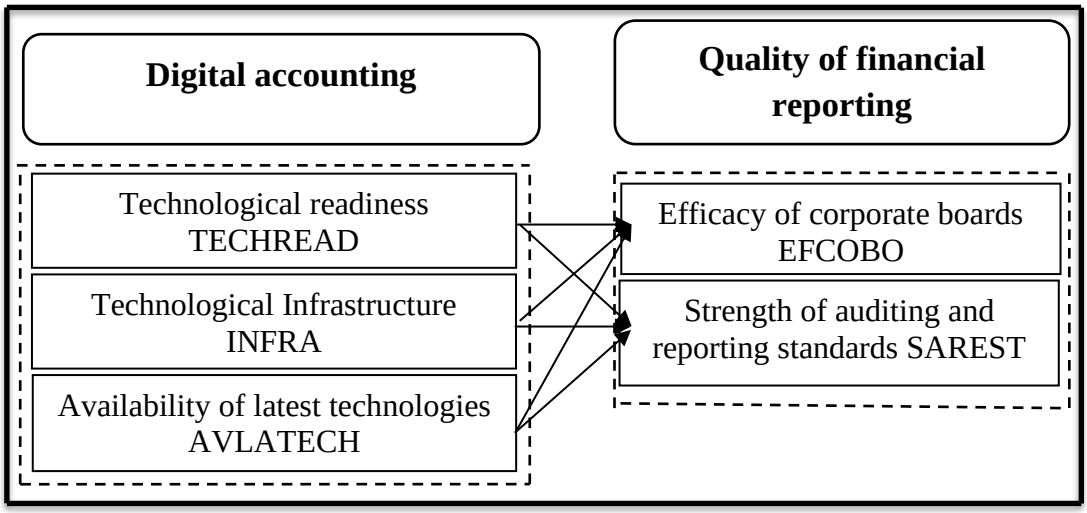
3- Research Results and Hypothesis Disccusing.

2. Study methodology and tools

2.1 Study issues and main hypotheses

The study proposes the impact of Digital accounting on the quality of financial reporting in two main areas, as illustrated in the following figure:-

Fig N° 1: Proposed areas and fields of study



Source: according to (IFAC, 2018); (Yoon, 2020, p 18).

From the figure, we can propose the main research problem:-

Is there any significant and meaningful impact of adopting Digital accounting on enhancing the quality of financial reporting in Asian countries during 2015-2025?

A number of questions arise from this, the most prominent of which are (see (Madhavi, 2022, p 1478); (Iryna Spilnyk, 2022; p 218)):-

H_{01}: Is there any significant relationship between the various dimensions of Digital accounting (Technological readiness; Infrastructure technology; Availability of latest technologies) and Efficacy of corporate boards in Asian countries during 2015-2025 at a significance level 5 %?

H_{02}: Is there any significant relationship between the various dimensions of Digital accounting (Technological readiness; Infrastructure technology; Availability of latest technologies) and Strength of auditing and reporting standards in Asian countries during 2015-2025 at a significance level 5 %?

To answer this question, the study adopts the following main research hypothesis:-

There is a significant impact of adopting the Digital accounting on enhancing the quality of financial reporting in Asian countries during 2015-2025.

Accordingly, we can present the sub-hypotheses as following:-

H_{11}: There is a significant impact of Digital accounting variables (Technological readiness; technological Infrastructure; Availability of latest technologies) on enhancing Efficacy of corporate boards in Asian countries during 2015-2025 at a significance level 5 %.

H_{12}: There is a significant impact of Digital accounting variables (Technological readiness; technological Infrastructure; Availability of latest technologies) on enhancing Strength of auditing and reporting standards in Asian countries during 2015-2025 at a significance level 5 %.

2.2 Estimating Model

To estimate the various relationships between Digital accounting variables and the quality of financial reporting, the study adoptes the simple and Multiple linear regression analysis to test the existing hypothesis, the

model can be structured according to Robert F. Engel and C. Granger model as follows (see (Manisha Verma, 2023, p 04); (Abu Afifeh, 2025, p 510)):-

$$Y_t = B_0 + B_1X_t + U_t$$

The following table summarizes all study models:-

Table N°1: **The study models**

The dimension of Efficacy of corporate boards		
$EFCOBE_t = B_0 + B_1TECHREAD_t + \varepsilon_t$ Where:- $EFCOBO_t$: Efficacy of corporate boards B_0: Constant $TECHREAD_t$: Technological readiness ε_t: random Error.	$EFCOBE_t = B_0 + B_1INFRA_t + \varepsilon_t$ Where:- B_0: Constant $INFRA_t$: Technological Infrastructure ε_t: random Error	$EFCOBE_t = B_0 + B_1AVLATECH_t + \varepsilon_t$ Where:- B_0: Constant $AVLATECH_t$: Availability of latest technologies ε_t: random Error
The multiple model:- $EFCOBE_t = B_0 + B_1TECHREAD_t + B_2\ INFRA_t + B_3\ AVLATECH_t + U_t$		
The dimension of Strength of auditing and reporting standards		
$SAREST_t = B_0 + B_1TECHREAD_t + \varepsilon_t$ Where:- $SAREST_t$: Strength of auditing and reporting standards B_0: Constant $TECHREAD_t$: Technological readiness ε_t: random Error.	$SAREST_t = B_0 + B_1INFRA_t + \varepsilon_t$ Where:- B_0: Constant $INFRA_t$: Technological Infrastructure ε_t: random Error	$SAREST_t = B_0 + B_1AVLATECH_t + \varepsilon_t$ Where:- B_0: Constant $AVLATECH_t$: Availability of latest technologies ε_t: random Error
The multiple model:- $SAREST_t = B_0 + B_1TECHREAD_t + B_2\ INFRA_t + B_3\ AVLATECH_t + U_t$		

Source: Suggested by the researcher according to (Ghalem, 2024, p 727).

To explore the relationships, five international indicators were chosen. The first is the dependent variable: the Strength of Auditing and Reporting Standards (SARES) Index: It measures the effectiveness and robustness of professional auditing and financial reporting practices in Asian countries during 2015- 2025. The second variable is the Efficacy of Corporate Boards (EFCOBO): highlighting the level of development in corporate

management across Asian firms during the same timeframe. The second category focuses on the independent variable, represented by the Digital Accounting. This index encompasses three sub-indices: (1) the Technological Readiness Index (TECHREAD) (see (Limba, 2025, p 907)): it evaluates how prepared Asian companies are in adopting technological and digital advancements between 2015 and 2025; (2) the Technological Infrastructure Index (IFRA), which assesses the capability of institutional environments to create and implement digital accounting technologies during the same period; and (3) the Availability of Latest Technologies (AVLATECH) Index, demonstrating the accessibility and prevalence of modern digital technologies in Asian countries throughout that timeframe.

2.3 Data Collection

To examine the relationships, a random sample of 18 Asian countries was selected including China, Hong Kong, India, Japan, Indonesia, South Korea, the Philippines, Malaysia, Pakistan, Singapore, Thailand, Sri Lanka, Vietnam, Bangladesh, Cambodia, Taiwan, Nepal, and Russia. The selection was based on various considerations such as economic, institutional, and professional factors. The dataset used in the analysis consisted of 1,188 data points spanning an 11-year study period. The data was sourced from reputable international organizations like the World Bank, the International Monetary Fund, and the World Trade Organization. In particular, the study relied on the Global Competitiveness Reports published by the World Economic Forum, which served as a primary resource for this research. Further details about these reports can be accessed through the link: https://reports.weforum.org/global-competitiveness-index-2024-2025/downloads/ (see (Baharipour, 2026, p 09)).

3. Research Results and Hypothesis Discussing

The results are as following:-

3.1 Correlation Analysis (Pearson Correlation Analysis)

The study employed Pearson correlation to assess the linear relationship between Digital accounting and the quality of financial reporting as following:-

Table N°2: Pearson Correlations Matrix (n=11)

		Technological readiness	Infrastructure	Availability of latest technologies	Efficacy of corporate boards	Strength of auditing and reporting standards
Technological readiness	Coefficient de corrélation	1,000	-,173	,309	,918**	,255
	Sig. (bilatéral)	.	,612	,355	,000	,450
	N	11	11	11	11	11
Infrastructure	Coefficient de corrélation	-,173	1,000	,764**	-,409	,809**
	Sig. (bilatéral)	,612	.	,006	,212	,003
	N	11	11	11	11	11
Availability of latest technologies	Coefficient de corrélation	,309	,764**	1,000	,073	,991**
	Sig. (bilatéral)	,355	,006	.	,832	,000
	N	11	11	11	11	11
Efficacy of corporate boards	Coefficient de corrélation	,918**	-,409	,073	1,000	,000
	Sig. (bilatéral)	,000	,212	,832	.	1,000
	N	11	11	11	11	11
Strength of auditing and reporting standards	Coefficient de corrélation	,255	,809**	,991**	,000	1,000
	Sig. (bilatéral)	,450	,003	,000	1,000	.
	N	11	11	11	11	11

**. La corrélation est significative au niveau 0,01 (bilatéral).

Source: Prepared by the researchers bases on SPSS24 Output.

As shown in Table 02, According to Hair, Oritinau, & Bush (2013), the correlation value in the range of 0.61-0.80 is considered strong. We will accept the correlation that has more than 60 %, from the table, the first dimension of digital accounting (Technological readiness) has a great significant relation with Efficacy of corporate boards because r =0.918, p< 0.000. Also we have another significant relation between the second and the third dimension of digital accounting (Technological Infrastructure; Availability of latest technologies) and dimension of Strength of auditing and reporting standards at r =(0.809, 0.991, p< 0.003, 0.000). Using these results, the linear regression equations can be determined.

3.2 Regression Analysis

3.2.1 Technological readiness with Efficacy of corporate boards

The results presents as the table below:-

Table N°3: **Linear Regression Results for the first relationship**

Récapitulatif des modèles[b]					
Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation	Durbin-Watson
1	,833[a]	0,694	0,660	0,0182514	1,550
a. Prédicteurs : (Constante), Technological readiness b. Variable dépendante : Efficacy of corporate boards					

ANOVA[a]						
Modèle		Somme des carrés	Ddl	Carré moyen	F	Sig.
1	Régression	0,007	1	0,007	20,425	,001[b]
	Résidu	0,003	9	0,000		
	Total	0,010	10			
a. Variable dépendante : Efficacy of corporate boards b. Prédicteurs : (Constante), Technological readiness						

Coefficients[a]						
		Coefficients non standardisés		Coefficients standardisés		
Modèle		B	Erreur standard	Bêta	T	Sig.
1	(Constante)	1,327	0,763		1,740	0,116
	Technological readiness	0,955	0,211	0,833	4,519	0,001
a. Variable dépendante : Efficacy of corporate boards.						

Source: Prepared by the researchers bases on SPSS24 Output.

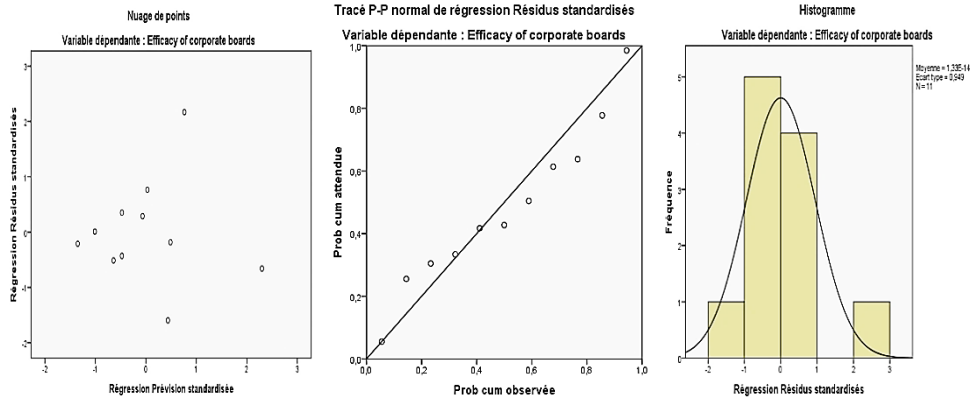
As shown in Table 03, the R^2 is 0.694, which means that 69.4% of the Efficacy of corporate board's variance was predictable from Technological readiness. And from ANOVA rable, F= 20.425, p< 0.001 less than 5 % wich means that the model is significant and accebtable at a significance level of 5%, The Durbin Watson value is 1.55 indicating the absence of auto correlation. Therefore, we reject null hypothesis and uphold the alternative hypothesis which states that there is significant relationship between

Technological readiness and Efficacy of corporate boards, the model equation can be written as follows:-

$$EFCOBO_i = 1.327 + 0.955\ TECHREAD_i + \varepsilon i$$

And this means that, every change in Technological readiness variable by 1 % will lead to an increase in Efficacy of corporate boards by 0.975 (significant positive influence). Also, The trace p-p graph in figure 04 (See below) illustrates the convergence of points toward the estimated line, signifying that the horn sequence is minimal and adheres to a normal distribution. This is further supported by the Histogramme and the residual spread plot, both of which reveal no linear correlation, thereby validating the precision of the estimated model. Based on the above, we reject the null hypothesis H_{01} and accept the alternative hypothesis H_{11}, as a result there is a significant impact of adopting digital accounting and the quality of financial reporting just in one dimension (Efficacy of corporate boards) in the Asian countries at a significance level 5 %.

Fig N° 2: Proposed areas and Dispersion of Residuals



Source: Prepared by the researchers bases on SPSS24 Output.

3.2.2 Strength of auditing and reporting standards with technological Infrastructure

The results are:-

Table N°4: **Linear Regression Results for the second relationship**

Récapitulatif des modèles[b]					
Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation	Durbin-Watson
1	,730[a]	0,533	0,481	0,0251252	1,736
a. Prédicteurs : (Constante), Infrastructure.					
b. Variable dépendante : Strength of auditing and reporting standards.					

ANOVA[a]						
Modèle		Somme des carrés	Ddl	Carré moyen	F	Sig.
1	Régression	0,006	1	0,006	10,258	,011[b]
	Résidu	0,006	9	0,001		
	Total	0,012	10			
a. Variable dépendante : Strength of auditing and reporting standards.						
b. Prédicteurs : (Constante), Infrastructure.						

Coefficients[a]						
Modèle		Coefficients non standardisés		Coefficients standardisés	T	Sig.
		B	Erreur standard	Bêta		
1	(Constante)	2,174	0,802		2,712	0,024
	Infrastructure	0,737	0,230	0,730	3,203	0,011
a. Variable dépendante : Strength of auditing and reporting standards						

Source: Prepared by the researchers bases on SPSS24 Output.

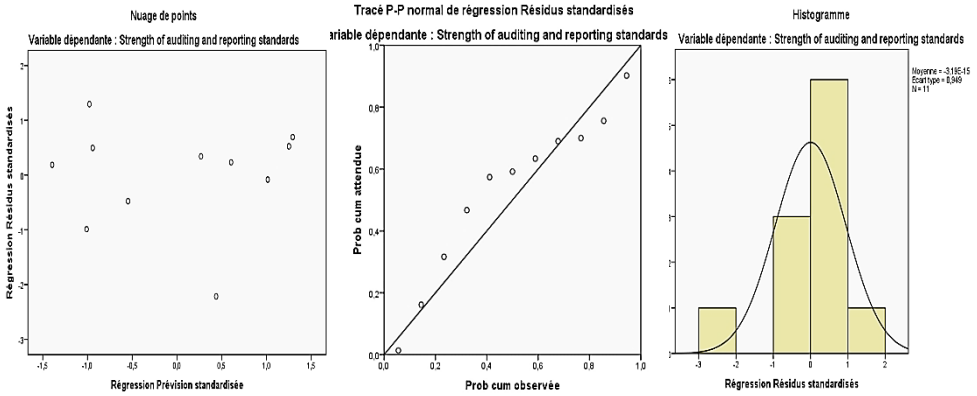
The simple regression analysis presented in Table 04 indicates an R^2 value of 0.533, signifying that 53.3% of the variance in the strength of auditing and reporting standards can be explained by technological infrastructure. According to the ANOVA table, F= 10.258; p < 0.011, which is below the 5% threshold. This confirms that the model is both significant and acceptable at a 5% significance level. Additionally, the Durbin-Watson value of 1.736 suggests no autocorrelation in the data. Therefore, the model equation can be expressed as follows:-

$$SAREST_i = 2.174 + 0.737\ INFRA_i + \varepsilon i$$

A 1% change in the technological infrastructure variable translates to an increase of 0.737 in the strength of auditing and reporting standards,

indicating a positive impact. As depicted in the figure below, the trace p-p graph demonstrates the alignment of points converging toward the estimated line, reflecting minimal variance and adherence to a normal distribution. Additionally, this observation is reinforced by the histogram and residual spread plot, both of which show no linear relationship, thereby confirming the accuracy and reliability of the estimated model.

Fig N° 3: Proposed areas and Dispersion of Residuals



Source: Prepared by the researchers bases on SPSS24 Output.

3.2.3 Strength of auditing and reporting standards with the Availability of Latest Technologies

The following table presents a summary of the results of the regression analysis:-

Table N°5: Linear Regression Results for the third relationship

Récapitulatif des modèles[b]					
Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation	Durbin-Watson
1	,735[a]	0,540	0,489	0,0249226	1,155

a. Prédicteurs : (Constante), Availability of latest technologies
b. Variable dépendante : Strength of auditing and reporting standards

ANOVA[a]						
Modèle		Somme des carrés	ddl	Carré moyen	F	Sig.
1	Régression	0,007	1	0,007	10,572	,010[b]
	Résidu	0,006	9	0,001		
	Total	0,012	10			

a. Variable dépendante : Strength of auditing and reporting standards
b. Prédicteurs : (Constante), Availability of latest technologies

Coefficients[a]

Modèle		Coefficients non standardisés		Coefficients standardisés	T	Sig.
		B	Erreur standard	Bêta		
1	(Constante)	3,375	0,420		8,035	0,000
	Availability of latest technologies	0,409	0,126	0,735	3,251	0,010

a. Variable dépendante : Strength of auditing and reporting standards

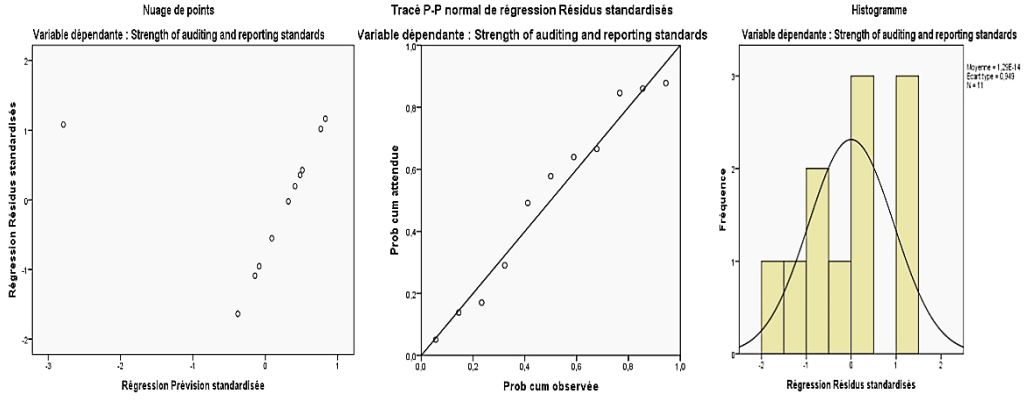
Source: Prepared by the researchers bases on SPSS24 Output.

Table 05 reveals that the R^2 value is 0.54, indicating that 54% of the variance in the Strength of Auditing and Reporting Standards can be explained by the Availability of Latest Technologies. Additionally, the ANOVA table shows F= 10.572; p < 0.01 is less than 5%. This demonstrates that the model is both significant and acceptable at a 5% significance level. Thus, the model equation can be expressed as follows:-

$$SAREST_i = 3.375 + 0.409\ AVLATECH_i + \varepsilon_i$$

And this means that, any change in the Availability of Latest Technologies variable by 1 % will lead to an increase in the Strength of Auditing and Reporting Standards by 0.409 (positive influence). Additionally, the subsequent graph further reinforces this relationship:-

Fig N° 4: Proposed areas and Dispersion of Residuals



Source: Prepared by the researchers bases on SPSS24 Output.

The trace p-p graph demonstrates the alignment of points converging toward the estimated line, reflecting minimal variance and adherence to a normal distribution. Additionally, this observation is reinforced by the histogram and residual spread plot, both of which show no linear relationship, thereby confirming the accuracy and reliability of the estimated model. The Durbin Watson value is 1.155 indicating the absence of auto correlation also.

3.2.4 Estimating models using multiple linear regression

To derive multiple linear regression models, the step-step linear regression approach was applied. The corresponding results are presented in the table below:-

Table N°6: Multiple linear Regression Results

Récapitulatif des modèles[c]					
Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation	Durbin-Watson
1	,735[a]	0,540	0,489	0,0249226	
2	,947[b]	0,897	0,871	0,0125251	1,935
a. Prédicteurs : (Constante), Availability of latest technologies b. Prédicteurs : (Constante), Availability of latest technologies, Infrastructure c. Variable dépendante : Strength of auditing and reporting standards					

ANOVA[a]						
Modèle		Somme des carrés	ddl	Carré moyen	F	Sig.
1	Régression	0,007	1	0,007	10,572	,010[b]
	Résidu	0,006	9	0,001		
	Total	0,012	10			
2	Régression	0,011	2	0,005	34,746	,000[c]
	Résidu	0,001	8	0,000		
	Total	0,012	10			
a. Variable dépendante : Strength of auditing and reporting standards b. Prédicteurs : (Constante), Availability of latest technologies c. Prédicteurs : (Constante), Availability of latest technologies, Infrastructure						

Coefficients[a]				
Modèle	Coefficients non standardisés	Coefficients standardisés	T	Sig.

		B	Erreur standard	Bêta		
1	(Constante)	3,375	0,420		8,035	0,000
	Availability of latest technologies	0,409	0,126	0,735	3,251	0,010
2	(Constante)	1,455	0,422		3,449	0,009
	Availability of latest technologies	0,343	0,065	0,615	5,312	0,001
	Infrastructure	0,615	0,117	0,609	5,257	0,001
a. Variable dépendante : Strength of auditing and reporting standards						

Source: Prepared by the researchers bases on SPSS24 Output.

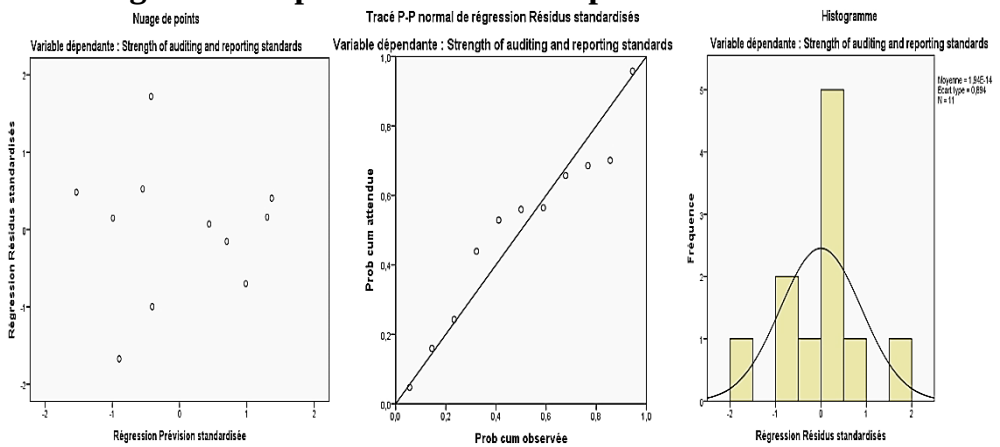
From the table provided, two regression models can be derived as outlined below:-

Model 01: $SAREST_i = 3.375 + 0.409\ AVLATECH_i + \varepsilon_i$

Model 02: $SAREST_i = 1.455 + 0.343\ AVLATECH_i + 0.615\ INFRA_i + \varepsilon i$

The models exhibit a significance level well below 5% (sig = 0.01; 0.001; 0.001 < 5 %), leading us to reject the null hypothesis. Consequently, we accept the alternative hypothesis, which asserts a strong and significant relationship between Digital accounting and the quality of financial reporting at 5%. This conclusion is further supported by the graphs provided below.

Fig N° 5: Proposed areas and Dispersion of Residuals



Source: Prepared by the researchers bases on SPSS24 Output.

Based on the above, we reject the null hypothesis H_{02} and accept the alternative hypothesis H_{12}, as a result there is a significant impact of adopting the digital accounting and the dimension of Strength of auditing and reporting standards in Asian countries during 2015-2025 at a significance level 5 %. From all the results, it can possible to say that the independent variables (Technological readiness; Infrastructure technology; Availability of latest technologies) have a significant effect on dependent variables from the quality of financial reporting. So, any change in the latter can be explained by the changes in the digital accounting. This allows us to accept the main research hypothesis, wich states that, **there is a significant impact of adopting the digital accounting on enhancing the quality of financial reporting in Asian countries during 2015-2025** at a significance level 5 %. In other words, to achieve positive improvements in the quality of financial reporting in Asia, it is essential to adopt more the products of the digital accounting.

4. CONCLUSION

Since the start of the twenty-first century, accounting has experienced a profound transformation driven by technological advancements. In this evolving environment, digital technologies have become more than just functional tools; they serve as critical enablers in redefining the profession, enhancing trust, accountability, and transparency in the global economy. In this context, the study explored the influence of digital accounting on the quality of financial reporting across several Asian countries between 2015 and 2025. The findings confirmed the fundamental premise that the industry has undergone substantial change. Based on these insights, the study presents a number of recommendations as following:-

1. The adopting of digital accounting systems is a strategic step for organizations/sectors/economies seeking to improve the decision-making. However, the effectiveness of implementation is greatly influenced by the readiness of the technological infrastructure, the competence of human resources, and supporting regulations. Therefore, it is essential for these countries to develop effective policies and well-informed adaptation strategies to maximize their benefits in a sustainable manner.

2. Accounting education and professional training should undergo a comprehensive redesign, emphasizing a more integrated approach. This approach would blend accounting disciplines with essential fields such as statistics, mathematics, computer science, ethical principles, and technical skills. These competencies should cover areas like analytical skills, data visualization, software expertise, data warehousing and management, cybersecurity, and the application of forensic tools. Such a transformation is essential to equip practitioners with the tools needed to navigate the growing complexities of the ever-evolving profession.

3. Professional organizations in these countries ought to work in partnership with international and regional professional bodies to develop standards that facilitate a seamless transition toward the adoption and effective implementation of diverse digital accounting solutions.

4. Companies must stay vigilant about developments in the digital landscape by adhering to regulatory requirements and adapting their accounting practices accordingly. It's essential to align technology with data security regulations to ensure compliance. To maximize advantages, Companies should operate within legal boundaries and avoid breaching regulatory norms.

The limitations of the study

The research studies the case of Asian countries (Spatial Limits), and it would be useful to apply the study to include European countries or Middle Eastern countries or a similar developing case study. The study can also be expanded to include other economic and social variables not mentioned in the research, such as the organizational culture, ethical training, regulatory oversight, and corporate governance structures, etc. Moreover, studies targeting specific industries such as banking, Crypto currencies and other. In addition, the future studies should study the views of the stakeholders, the governments, business sector, society, the professional bodies and others, to understand how can adopte the digital accounting across the countries.

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