ORIGINAL RESEARCH

ADAPTATION ORGANIZATIONAL CULTURE OF SUPPORTING DIGITAL TRANSFORMATION IN ACCOUNTING

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Abstract

This study aims to examine the role of organizational cultural adaptation in supporting digital transformation in accounting through a literature review. The research employs a literature review method by analyzing relevant articles and academic journals from reputable sources. The primary focus is identifying organizational cultural factors that contribute to successful digital transformation, such as leadership, digital competency development, and innovation. The findings from the literature review indicate that an organizational culture that fosters innovation and employee empowerment significantly influences the success of digital technology implementation. Moreover, cultural barriers, such as resistance to change, are often the primary obstacles in the digital transformation In conclusion, organizational cultural adaptation, including openness to innovation, leadership that supports change, and continuous digital skill development, is in facilitating crucial transformation in accounting.

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1. Introduction

The rapid development of digital technology has influenced various aspects of life, including the field of accounting. Digital transformation, as one of the main outcomes of technological advancements, drives organizations to adopt new technologies and improve operational efficiency. The success of digital transformation is determined not only by technical aspects but also by the readiness of organizational culture to support these changes. Without strong cultural adaptation, the adoption of digital technology can face significant challenges.

Organizational culture plays a crucial role in driving innovation, collaboration, and change in the workplace. In the context of digital transformation, an organizational culture that supports technological adaptation is essential to ensure that employees are ready to embrace change and utilize new technologies to improve performance. A culture that is open to innovation, data-oriented, and encourages cross-unit collaboration is a prerequisite for achieving success in digital transformation (Rizkinaswara, 2021).

Mira Tayyiba, Secretary-General of the Ministry of Communication and Informatics (Kominfo), emphasized the importance of building a digital culture within government organizations as part of the national digital transformation agenda. Digital transformation is not merely a technical issue but also requires an approach that considers psychological and cultural aspects. In a webinar themed "Building a Digital Culture to Support Digital Transformation," Mira highlighted that an adaptive mindset is the key to success in the digital era, where collaboration and openness are core values that every individual within an organization must adopt (Komdigi.go.id, 2021)

Research on the role of organizational culture in supporting digital transformation has been widely conducted, particularly in the context of the technology and manufacturing sectors. For instance, a study by (Kocak & Pawlowski, 2022) showed that an adaptive and innovative organizational culture can enhance operational efficiency and accelerate the implementation of digital technology in technology companies. Meanwhile, research by (Sherin, 2023)emphasized the importance of employee engagement and collaboration in improving digitalization outcomes, where changes in organizational culture are necessary to overcome barriers related to adopting new technologies.

Although the literature on organizational culture and digital transformation is growing, studies specifically highlighting the role of organizational culture in supporting digital transformation in the field of accounting remain limited. In the accounting context, digitalization not only affects financial reporting processes and data management but also changes work paradigms and the skills required by accountants. (Jackson & Allen, 2024) emphasized that organizations in the accounting field need to develop a culture that fosters continuous learning and technological innovation to address challenges in the digital era.

Digital transformation has become a necessity for many organizations worldwide, including in accounting. While technologies such as artificial intelligence (AI), blockchain, and automation software have begun to be utilized in accounting processes, the greatest challenges in adopting these technologies often lie in human factors rather than the technology itself. Cultural and behavioral barriers within organizations are often the primary obstacles to the success of digital transformation (Bose et al., 2023). Therefore, understanding how organizational culture can support or hinder digital transformation in accounting is crucial.

This research offers novelty by focusing on the accounting field, which has been less explored in the context of digital transformation and organizational cultural adaptation. Thus, this study contributes to the development of literature related to digital transformation in the accounting sector, particularly in understanding how organizational culture can support or hinder the adoption of digital technologies in this field.

This study is important to help organizations, especially in accounting, identify cultural factors that need to be developed to maximize the benefits of digital transformation. As digital technology continues to advance, accountants and accounting organizations are required to continuously innovate and develop new skills to remain relevant. An organizational culture that supports learning, innovation, and cross-disciplinary collaboration is essential to address these challenges. This research can also provide practical guidance for organizational leaders in designing cultural strategies that support digital transformation. By understanding the critical role of organizational culture in supporting digitalization, accounting organizations can better prepare for changes and improve performance through the use of digital technology.

This research is intriguing because digital transformation continues to progress rapidly across various sectors, including accounting. However, there is still limited research that highlights organizational culture as a key factor in the success of digital transformation in this field. According to data from McKinsey (2018), organizational behavior and culture are the biggest obstacles in implementing digital transformation, indicating that human aspects deserve more attention in research related to digital transformation.

This study is also supported by secondary data showing that a strong organizational culture can enhance operational efficiency and drive collaboration, which are key elements in the success of digital transformation (Ghafoori, 2024). Thus, this research is not only academically relevant but also has significant practical implications for accounting organizations undergoing or planning digital transformation.

2. Theoretical Framework

Organizational culture is a characteristic inherent in an organization that encompasses the norms, values, and beliefs shared by all its members. This culture influences the behavior, mindset, and reactions of members in carrying out daily activities. According to (Ismail, 2017), organizational culture includes behavioral norms and values understood and accepted by all members, forming the foundation of organizational rules. The roots of organizational culture often originate from its founders, who shape the initial habits and ideology of the organization (Wahyuddin, 2022). Organizational culture is also considered a system of beliefs and values that guide the behavior of its members (Mujiasih & Ratnaningsih, 2023). Robbins and Koesmonos (2005) define in (Juita, 2022) it as a system of shared meanings that distinguishes one organization from another. Furthermore, (Jerab & Mabrouk, 2023) emphasizes that the norms and values within organizational culture guide member behavior to align with the expectations of the organizational environment.

According to Schein, organizational culture is a pattern of basic assumptions discovered or developed by a group to address external challenges and achieve internal integration. These assumptions are then taught to new members as the correct way to understand and act within the organization. (Lazarević & Mosurović Ružičić, 2023) also

highlight that organizational culture interacts with the organization's formal structure to establish acceptable behavioral standards.

Digital culture is a concept that describes the fundamental changes in how humans interact, communicate, and work in the era of technology. The development of digital technology, particularly the internet, has transformed nearly every aspect of our lives, from how we interact with others to how we conduct business and create innovations. Digital culture encompasses the new values, habits, and behaviors that emerge from the use of digital technology, both at the individual and organizational levels. In this context, technology is no longer merely a tool but an integral part of how modern society operates and innovates (News Redaksi, 2021).

Digital transformation is the process of applying digital technology that impacts various aspects of society, including social, political, and economic dimensions (Hasanah & Purbawati, 2024; Subekti, Ohyver, 2024). This phenomenon is multidimensional and requires the support of information technology as well as investment in digital infrastructure. Businesses and governments worldwide are developing strategies to leverage the digital economic transformation to boost economic growth and create new opportunities for society and enterprises (Sudiantini et al., 2023).

Additionally, digital transformation involves the integration of technology into various business aspects to reshape business models, enhance processes, and foster new innovations (Kraus et al., 2021). Beyond efficiency and cost savings, this transformation helps companies adapt to changing consumer behavior, improve customer satisfaction, and maintain competitiveness in increasingly tight markets (Sraml Gonzalez & Gulbrandsen, 2022). It also reduces the risk of fraud through integrated systems and has become essential for businesses to remain innovative and effective in navigating technological advancements (Kraus et al., 2021).

3. Methods

This study employs a qualitative descriptive method to explore the role of organizational cultural adaptation in supporting digital transformation in the field of accounting. The type of data used in this research is secondary data, including literature, articles, reports, documents, and research journals. This data was collected through a literature study method, analyzing various relevant references to gain a deeper understanding of the research topic.

The data collection process involved reviewing various relevant academic and industry publications, including scientific articles, annual reports, and official documents related to digitalization policies and practices in accounting. Once the data was collected, it was analyzed using a qualitative descriptive approach. This analysis aimed to uncover the role of organizational cultural adaptation in contributing to the success of digital transformation.

The process included identifying key elements of organizational culture, such as flexibility, innovation, openness to change, and collaboration, and examining how these elements influence the adoption of digital technology in accounting.

4. Results

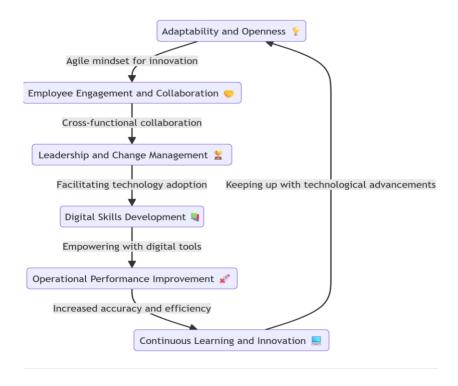


Figure 1. The Flow of Organizational Cultural Adaptation's Role in Supporting Digital Transformation

This diagram illustrates the flow of the role of organizational cultural adaptation in supporting digital transformation. It begins with adaptability and openness, which drive agile thinking for innovation. This facilitates employee engagement and collaboration, particularly through cross-functional collaboration. Change management and leadership then enable the adoption of technology, followed by the development of digital skills, which enhances employees' digital competencies. The outcome is improved operational performance, characterized by increased accuracy and efficiency. Ultimately, this creates continuous learning and innovation, allowing the organization to consistently adapt to technological advancements.

Digital organizational culture possesses several key characteristics that support transformation in the digital era. Effective digital communication accelerates information flow and collaboration (Kocak & Pawlowski, 2022) Proactiveness, entrepreneurship, and agility enable organizations to quickly adapt to changes (Jager et al., 2021; Kocak & Pawlowski, 2022). Employee digital skill development is also a critical factor (Kocak & Pawlowski, 2022). Additionally, a culture that encourages innovation and tolerance for mistakes facilitates the experimentation of new ideas and learning from failures (Butt et al., 2024; Kocak & Pawlowski, 2022). Active employee participation and teamwork enhance technology adoption and efficiency (Ghani et al., 2023; Kocak & Pawlowski, 2022).

Risk-taking and continuous learning form the core of this culture, alongside a customer and market orientation to ensure digital initiatives remain relevant (Bozkus, 2012). Empowering leadership further supports successful digital transformation

(Pangarso). These characteristics ensure that organizations can continually innovate and grow in the dynamic digital environment.

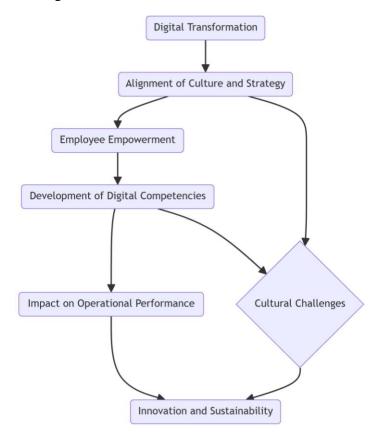


Figure 2. Digital Transformation and Its Impact on Organizational Culture

This diagram illustrates the relationship between digital transformation and its impact on organizational culture. The alignment of culture with digital strategy is the initial step, where organizations adjust their business strategies and cultures to align with digital initiatives. This is followed by employee empowerment through technology, which fosters the development of digital competencies among employees. Subsequently, enhanced digital competencies positively impact operational performance, improving efficiency and productivity.

However, organizations also face cultural challenges in digital transformation, such as resistance to change. Overcoming these challenges is essential to ensuring innovation and cultural sustainability, ultimately supporting the overall success of digital transformation.

5. Discussion

In the era of rapid technological development, digital transformation has become a critical focus for organizations aiming to remain competitive and relevant. In accounting, the transition to digitalization is not merely about adopting new technologies but also about how organizational culture adapts to embrace these changes. The role of organizational cultural adaptation is essential to ensure that digital

transformation is seamlessly integrated into accounting practices, enabling organizations to leverage digital tools to enhance efficiency, accuracy, and innovation.

The alignment of organizational culture with digital strategy is a crucial initial step in supporting digital transformation, as evidenced by various studies. Organizational culture serves as a fundamental element that can either facilitate or hinder the adoption of digital technologies. For instance, (Nababan & Girsang, 2024) emphasize the importance of management support in transforming organizational culture to embrace digitalization, utilizing Kurt Lewin's Model to illustrate the stages of cultural change required. Similarly, (Butt et al., 2024) highlight that a proactive and strategic approach to cultural change is essential for integrating digital technologies, where leaders leverage culture as a social control system to foster technology adoption. (Spyridon, 2023) underscores the necessity of cultivating an adaptive and high-performing culture as a prerequisite for successful digital initiatives. Furthermore, (Osemeike Gloria et al., 2024) discuss how the strategic alignment of digital transformation goals with organizational objectives enhances clarity and stakeholder engagement, which is vital for fostering a culture of innovation and continuous learning.

(Chandratreya, 2024) highlights the critical role of leadership in creating a culture that supports innovation and collaboration for digital transformation. (Musahid et al., 2024) recommend a holistic approach that integrates strategy, technology, and culture, emphasizing the need to overcome resistance to change and ensure system interoperability. (Nikčević & Pavićević, 2024) stress the necessity of transforming traditional organizational cultures into digital cultures that enhance business operations. Research by (Dahhane & Zohr, 2023) validates the positive impact of strategic alignment and digital culture on the success of digital transformation, while (Sivulca et al., 2024) affirm the interdependence between digital transformation and digital culture for organizational success in complex environments. further highlights the role of cultural reform in overcoming resistance to change and fostering a digital mindset.

In the context of accounting, aligning organizational culture with digital strategy ensures the seamless integration of processes, from data input to financial reporting, through user-friendly digital systems. This step involves assessing existing cultural practices and values to align them with the digital transformation journey. With the synchronization of culture and digital strategy as its foundation, organizations can become more agile, innovative, and future-oriented. Collectively, these studies affirm that an organizational culture aligned with digital strategy is fundamental to the success of digital transformation initiatives.

One of the primary drivers of successful digital transformation is empowering employees through technology. This involves providing the necessary digital tools and knowledge to enable employees to perform accounting tasks more efficiently. In this context, technology acts as a catalyst that creates an environment where employees can enhance their productivity by automating manual processes, thereby reducing the likelihood of human error. For example, digital accounting platforms can automate reconciliation processes, saving time and improving accuracy. Organizational culture plays a crucial role here by fostering openness to technological adoption and innovation among employees.

Following empowerment through technology, the development of digital competencies becomes critical. The success of digital transformation in accounting depends on employees' ability to effectively operate new systems and software. This development includes continuous learning opportunities, such as training and

workshops, that help employees enhance their skills in using digital accounting tools. An organizational culture that promotes continuous learning and embraces technological changes ensures that employees are not left behind in the transition to a digital framework. The second diagram illustrates this process, showing that improving digital skills directly impacts operational performance.

A well-adapted organizational culture leads to improved operational performance, particularly in accounting. Digital transformation optimizes workflows, reduces redundancies, and increases the accuracy of financial reporting. As employees become more proficient in using digital tools, they can complete tasks such as budgeting, forecasting, and financial analysis more efficiently, thereby accelerating reliable financial decision-making. A culture of adaptability, as depicted in the diagram, supports these improvements by encouraging innovative and collaborative thinking. Employees are encouraged to engage in cross-functional collaboration, leveraging diverse perspectives to further refine processes.

Despite the clear benefits of digital transformation, cultural challenges often arise during this process. Some employees may feel threatened by the introduction of new technologies, fearing job loss or struggling to adapt to complex digital tools. The diagram highlights cultural challenges organizations face, such as resistance to change. Addressing these challenges is a crucial component of ensuring the success of digital transformation in accounting. An organizational culture that fosters transparency, open communication, and a growth mindset can mitigate resistance, helping employees understand that digital transformation is not about replacing jobs but improving them.

As transformation progresses, innovation becomes an integral part of organizational culture. In accounting, this could mean discovering new ways to use digital tools to provide deeper financial insights or automate more complex financial processes, such as tax preparation or auditing. The sustainability of these cultural changes depends on the continual adaptation of organizational values that support innovation. Organizations must cultivate a culture that is not only open to change but also proactive in seeking new digital solutions that drive efficiency and better decision-making.

Leadership plays a vital role in managing the cultural adaptation needed for digital transformation, acting as a catalyst for change and innovation across various organizational contexts. In universities, leaders play a key role in implementing open strategies to leverage technological advancements, ensuring that digital transformation enhances existing organizational culture by fostering appropriate adaptations (Haryanto et al., 2024). Similarly, in companies, effective leadership is crucial in understanding the potential benefits and risks of digital transformation, facilitating a shift toward digital thinking, and addressing personnel resistance (Muktamar B et al., 2023).

Strategic alignment between leadership and organizational goals is essential to fostering a culture of innovation and collaboration, which is critical for achieving competitive advantage in the digital economy (Chandratreya, 2024). Additionally, national culture also influences digital transformation, with transformational leadership amplifying positive impacts by driving digital innovation and encouraging risk-taking (Alshammari & Alshammari, 2023)

In public organizations, digital leadership plays a key role in adopting relevant technologies, enhancing digital skills, and fostering a culture of innovation and collaboration, ultimately improving service quality and operational efficiency (Fitriani et al., 2023). Overall, leadership not only guides the strategic direction of digital

transformation but also shapes an organizational culture that supports technological adaptation and innovation.

Leaders must act as key agents in digital transformation by communicating its benefits, setting clear expectations, and promoting a culture of collaboration and open dialogue. Through this approach, leaders can ease the transition, ensure employee engagement, and provide a clear understanding of their roles in the process. Furthermore, effective leaders will provide the resources and support needed for employees to develop their digital skills, thereby strengthening the organization's commitment to digital transformation.

A culture of continuous learning and innovation is crucial for sustaining digital transformation. In the accounting sector, where emerging technologies such as blockchain, artificial intelligence (AI), and robotic process automation (RPA) continue to evolve, organizations must remain agile to integrate these technologies effectively. Continuous learning ensures that employees stay up-to-date with the latest developments, enabling them to maximize the use of digital tools. A learning culture also encourages experimentation and exploration of new ideas, which can lead to innovative solutions that enhance accounting practices. This ongoing process of learning and adaptation is vital for maintaining a competitive edge in the digital era.

6. Conclusion

The role of organizational cultural adaptation in supporting digital transformation in accounting is crucial. By aligning culture with digital strategies, empowering employees through technology, developing digital competencies, and addressing cultural challenges, organizations can enhance operational performance and sustain innovation. Leadership plays a vital role in guiding this transformation, ensuring that organizational culture remains adaptive and open to continuous learning. In the long term, an organizational culture that embraces digitalization will continue to evolve in the digital era while shaping the future of accounting practices.

7. Recommendations

Future research can focus on case studies of successful companies in digital accounting transformation and the role of leadership in cultural adaptation. Additionally, exploring the development of employees' digital competencies and their impact on operational performance would be valuable. Other studies could identify cultural barriers to digital technology adoption or examine how a culture of innovation supports the sustainability of accounting digitalization. Comparative studies on cultural adaptation in the public and private sectors and the relationship between organizational agility and the success of digital transformation are also relevant topics

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