



Organizational Sense Making of Automated Financial Data Recording Practices

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ABSTRACT

This study explores how organizations construct sensemaking around automated financial data recording practices in the context of digital transformation in accounting. Using a qualitative case study approach, data were collected through in-depth interviews, observations, and document analysis in organizations implementing automated accounting systems. The findings indicate that automation not only transforms accounting workflows but also reshapes professional roles, perceptions of data reliability, and internal control mechanisms. Organizational sensemaking is shaped by prior experience, technological literacy, and power dynamics. This study contributes theoretically to understanding the interaction between accounting technology and organizational social processes, and practically to guiding context-sensitive strategies for implementing automated accounting systems

INTRODUCTION

Digital transformation in accounting practices has become a key characteristic of contemporary organizations, driven by the widespread adoption of automated financial data recording systems. Technologies such as enterprise resource planning (ERP), robotic process automation (RPA), cloud-based accounting platforms, and artificial intelligence have fundamentally changed the way financial transactions are recorded, processed, and reported (Appelbaum et al., 2020; Kokina et al., 2021). Automation in accounting is widely understood as a means to improve the efficiency, accuracy, and timeliness of financial information, while reducing the routine manual tasks traditionally performed by accountants (Quattrone, 2021).

In the Indonesian context, the digitization of accounting systems has accelerated significantly in recent years, especially in line with the regulatory push for digital financial reporting and the increasing use of integrated information systems in both the private and public sectors (Sari & Nugroho, 2021; Wibowo et al., 2022). National research shows that automated accounting systems contribute to increased financial transparency and operational efficiency. However, the implementation of the system also raises new challenges, especially related to data reliability, the effectiveness of internal controls, and the readiness of human resources to adapt to the digital environment (Putri & Rahman, 2020; Handayani et al., 2023). These findings indicate that automation is not just a technical update, but rather a complex organizational change that affects the way accounting works are understood and executed.

Although the literature on digital accounting continues to grow, most of the existing research—both international and national—still focuses on technological capabilities, system performance, and quantitative outcomes (Appelbaum et al., 2020; Sari & Nugroho, 2021). On the other hand, attention to the interpretive process through which organizational actors interpret the practice of recording automatic financial data in daily work activities is still relatively limited. This gap is important considering that accounting practices are essentially social and interpretive, and embedded in organizational routines, professional considerations, and institutional norms (Quattrone, 2021; Wibowo et al., 2022).

The concept of organizational sensemaking offers a relevant theoretical lens for examining how organizations interpret and respond to technological change. Sensemaking refers to the process by which individuals and groups construct meaning when faced with ambiguity, uncertainty, or disruption (Weick et al., 2005). In the context of accounting automation, the sensemaking process shapes the way accountants and managers view the role of automated systems, evaluate the credibility of the data generated by the system, and redefine professional responsibilities and accountability structures (Suddaby et al., 2020). Thus, organizational actors do not passively accept technology, but rather actively interpret, negotiate, and in some cases, resist automation practices based on previous experience, professional identity, and power dynamics within the organization.

Recent international studies have shown that digital technologies have the potential to disrupt established professional boundaries by embedding accounting decision-making rules and logic into technological artifacts, thereby shifting the locus of control from human actors to systems (Kokina et al., 2021; Suddaby et al., 2020). In line with that, national research in Indonesia indicates that the implementation of automated accounting systems often demands significant interpretive adjustments, especially in organizations with strong hierarchical cultures and diverse levels of digital literacy (Putri & Rahman, 2020; Handayani et al., 2023). These findings underscore the importance of examining not only what technology does, but also how it is understood and implemented in an organizational context.

However, empirical research that explicitly investigates organizational sensemaking on the practice of recording automated financial data – especially in the Indonesian context – is still relatively limited. Most national research focuses on the adoption or effectiveness of the system, while ignoring the social-cognitive processes that mediate the relationship between technology and accounting practices. These limitations limit understanding of why similar technologies can produce different impacts across organizations as well as how the process of interpretation affects the effectiveness of automated accounting systems.

Therefore, this study aims to explore how organizations build meaning to the practice of recording automated financial data through the process of organizational sensemaking. By analyzing how organizational actors interpret, legitimize, and integrate automated accounting systems into daily work practices, this research is expected to make a theoretical contribution by bridging the study of digital transformation and sensemaking theory in the accounting literature. In addition, this research also provides practical contributions for organizational leaders and system designers in aligning automated accounting technology with organizational contexts, professional values, and internal control needs.

THEORETICAL REVIEW

Digitization and Automation in Accounting

Contemporary accounting literature shows that digitalization has shifted accounting practices from manual-based systems to increasingly automated and integrated systems. Accounting automation not only includes the use of accounting software, but also the integration of advanced technologies such as machine learning, big data analytics, and real-time processing-based systems in the recording of financial transactions (Bhimani & Willcocks, 2020; Burns et al., 2021). This transformation is seen as an organizational response to the increasing complexity of the business environment and the demand for faster and more reliable financial information.

Several studies show that automation is able to improve the efficiency of accounting processes while reducing recording errors that come from human intervention (Granlund & Malmi, 2020). However, other research confirms that the success of automation is highly dependent on the organizational context,

including human resource readiness, organizational structure, and work culture (Richins et al., 2020). Thus, accounting automation cannot be understood solely as a technological innovation, but rather as a multidimensional process of organizational change.

In the context of developing countries, accounting digitalization often faces additional challenges, such as limited digital competencies and resistance to changes in established work practices (Susanto, 2021). National studies show that although automated accounting systems have been widely adopted, their use has not been fully optimal due to differences in user interpretation and understanding of the system (Pratiwi & Nugrahanti, 2022).

Automated Financial Data Recording Practices

Automated financial data recording practices refer to the practice of recording financial transactions that are carried out automatically through a digital system without significant manual intervention. This practice allows transactions to be recorded in real time, standardized, and directly connected to reporting modules and internal controls (Moll & Yigitbasioglu, 2020). The literature states that the automation of financial data recording has the potential to improve the quality of accounting information through data consistency and traceability (Vasarhelyi et al., 2021).

Nevertheless, the automation of record-keeping also poses new implications for the professional role of accountants. Previous research has shown that accountants are increasingly shifting from operational roles to interpretive and analytical roles, where understanding the system's outputs is becoming more important than the record-keeping activities themselves (Dai & Vasarhelyi, 2020). These changes demand new capabilities in assessing the relevance, reliability, and implications of financial data generated by automated systems.

In the national literature, the practice of automatic financial recording is associated with the issue of trust in the system and the perception of organizational accountability. Several studies have found that system users often still conduct manual verification as a form of risk mitigation, reflecting the tension between trust in technology and the need for human control (Rizky & Kurniawan, 2021; Lestari, 2023).

Organizational Sensemaking and Technology

The concept of organizational sensemaking has been widely used to explain how organizations interpret change and uncertainty, including changes triggered by digital technology. Sensemaking emphasizes that meaning is not inherent in the technology itself, but rather constructed through social interactions, past experiences, and daily work practices (Maitlis & Sonenshein, 2010; Sandberg & Tsoukas, 2020). In the context of information systems, sensemaking helps explain why the same technology can be used differently in different organizations.

Recent research shows that the implementation of digital technology often triggers an intense sensemaking process, especially when it disrupts established work practices (Berente et al., 2021). Organizational actors use narratives, informal discussions, and experimental practices to understand how new technologies should be used and what implications they have on their roles and

responsibilities. In accounting, this process becomes crucial because financial information is directly related to the legitimacy and decision-making of the organization.

Several studies have also highlighted the role of power and legitimacy in the process of technology sensemaking. The interpretation of automated systems is often influenced by the position of actors in organizational structures as well as the interests inherent in those roles (Gioia et al., 2019; Berente et al., 2021). This shows that sensemaking of the practice of recording financial data automatically is not a neutral process, but is loaded with social and organizational dynamics.

Research Gaps

Although the literature on accounting digitization, financial record automation, and organizational sensemaking has developed significantly, there are still limitations in research that integrates these three perspectives comprehensively. Most accounting studies focus on the technical impact and performance of the system, while the sensemaking studies are more conducted in the context of general management or non-accounting information systems.

In the Indonesian context, research that explicitly examines how organizations interpret the practice of recording automated financial data through the sensemaking process is still very limited. Therefore, this study seeks to fill this gap by examining organizational sensemaking of automated financial data recording practices, so that it can provide a more holistic understanding of the interaction between technology, accounting practices, and social processes in organizations.

METHODOLOGY

Research Design

This study uses a qualitative approach with an interpretive case study design to understand in depth the organizational sensemaking process of automated financial data recording practices. The qualitative approach was chosen because this study focuses on how organizational actors construct meaning, interpret experiences, and respond to changes in accounting practices due to automation, which cannot be reduced to mere quantitative measurement (Creswell & Poth, 2021; Tracy, 2020). Case studies allow for contextual and holistic exploration of phenomena, especially when the boundaries between phenomena and organizational contexts cannot be clearly separated (Yin, 2023).

Research Context and Informant

The research was conducted on organizations that have implemented automated financial data recording systems based on digital technology, such as ERP systems, integrated accounting software, or cloud-based accounting platforms. The selection of the organization is carried out purposively by considering the level of adoption of accounting technology, the complexity of the financial process, and the sustainability of the use of automated systems in daily operations. The research informants include accountants, financial staff, financial managers, and unit leaders who are directly involved in the use, supervision, and decision-making based of automated accounting systems. The selection of

diverse informants is intended to capture the variation in perspectives and processes of meaning within the organization (Guest et al., 2024).

Data Collection Techniques

Data collection was carried out through semi-structured in-depth interviews, non-participant observations, and document analysis. Semi-structured interviews were used to explore the experiences, interpretations, and narratives of informants related to the use of automated financial recording systems and changes in work practices that occurred. This approach allows for flexibility in exploring issues that arise during the interview process (Brinkmann & Kvale, 2021). Non-participant observations were conducted to understand the interaction of organizational actors with automated systems in the context of actual work. Document analysis includes accounting policies, standard operating procedures, financial statements, and system documentation, which serve to enrich the context and support data triangulation (Bowen, 2020).

Data Analysis Techniques

Data analysis was carried out thematically with an inductive-interpretive approach informed by the organizational sensemaking framework. The analysis process begins with the transcription of interview data and the organization of observation data and documents. Furthermore, initial coding was carried out to identify initial themes related to technology interpretation, perception of data reliability, changes in professional roles, and implications for internal control. The next stage involves focused coding to connect these themes into more abstract conceptual categories. In the final stage, researchers build an analytical narrative that explains how the sensemaking process is formed and develops in the practice of automated financial data recording (Braun & Clarke, 2021; Gioia et al., 2023).

Research Validity and Quality

To ensure the quality and validity of qualitative research, this study applies trustworthiness criteria which include credibility, transferability, dependability, and confirmability. Credibility is maintained through triangulation of methods and data sources, as well as member checking with key informants. Transferability is supported through the presentation of a detailed description of the research context. Dependability is achieved by systematically documenting the research process, while confirmability is maintained through researcher reflexivity and the use of a clear audit trail (Lincoln & Guba, 2021; Tracy, 2020).

Ethical Considerations

This research was carried out in accordance with the ethical principles of social research. All informants were given an explanation of the purpose of the research and were asked for informed consent before data collection. The identities of organizations and informants are kept confidential by using codes or pseudonyms. All research data is stored securely and used solely for academic purposes, in accordance with qualitative research ethical standards (Orb et al., 2020).

RESEARCH RESULTS

Thematic analysis of in-depth interview data, non-participant observations, and organizational documents resulted in five main themes that represent the organizational sensemaking process towards automated financial data recording practices. These themes show that accounting automation is interpreted in a layered and non-uniform manner by organizational actors, depending on their roles, experiences, and structural positions.

Automation as a Representation of Work Efficiency and Order

The results of the study show that most informants interpret the practice of recording automated financial data as a representation of work efficiency that is not only technical, but also symbolic. Automation is understood as a mechanism that reduces repetitive administrative burdens while creating order in accounting workflows. Based on field observations, transaction recording that was previously carried out through gradual manual input now takes place in real-time through an integrated system, thereby minimizing delays and duplication of work. A senior accountant explained that the change significantly changed the rhythm of daily work:

"In the past, we had to input one by one from the proof of transactions, then check them again at the end of the day. Now once the transaction occurs, the system instantly takes notes. From a work side, it's much faster and feels more orderly." (Informant AS-01, Senior Accountant, interview, June 14, 2025).

The meaning of efficiency in this context does not stop at saving time, but also relates to the perception of order and control over work. Automated systems are seen as tools that "force" work practices to be more disciplined because each stage of recording has been locked by the logic of the system. This was revealed by a finance staff directly involved in the operation of the system:

"Now it can't be arbitrary. The order is determined by the system, so we inevitably follow the flow. The work becomes neater; there are no more process jumps." (SK-03 Informant, Financial Staff, Interview, July 2, 2025).

An analysis of standard operating procedure (SOPs) documents reinforces these findings, where the transaction recording flow has been formalized through a system with access restrictions, authorization stages, and automated validation. This standardization minimizes the space for individual interpretation in the note-taking process, thereby reducing the ambiguity that previously often arose in manual practice. A finance manager emphasized that the regularity also has an impact on cross-functional coordination:

"Now all units refer to the same system. So, there are no more different versions of data. From a management perspective, this makes the workflow more organized and easier to supervise." (MK-02 Informant, Financial Manager, Interview, August 21, 2025).

These findings show that efficiency is interpreted multidimensionally, not only as process acceleration, but as an organization's effort to build work order and procedural certainty. Within the framework of organizational sensemaking, automation serves as an artifact that helps actors reduce uncertainty and stabilize day-to-day accounting practices through a more standardized and predictable work structure.

Data Reliability Ambiguity and Additional Verification Practices

Although the automatic financial data recording system is perceived to improve the accuracy and consistency of the data, the results show that there is ambiguity in the level of trust of organizational actors in the information generated by the system. Most informants consider that automated data cannot yet be fully treated as the final output without the involvement of human judgment. This uncertainty mainly arises in transactions with material value, transactions involving accounting estimates, and transactions that are not routine. A financial manager explains such caution as part of professional responsibility:

"If the transaction is routine and small, we trust the system enough. But for large values or those that have an estimate, we cannot use them immediately. It still has to be checked again, because the responsibility is on us, not on the system." (MK-04 Informant, Financial Manager, Interview, September 9, 2025).

Observations of the financial report preparation process show that the reports generated by the automated system are often compared with supporting documents such as invoices, contracts, and bank reconciliations before being submitted to management or external parties. This practice is not explicitly listed in the system flow, but has become an informal institutionalized work habit. An associate accountant revealed:

"Systemically, the report has been released, but we usually match it again with physical documents or supporting files. It's not because the system is wrong, but it's more about making sure nothing is missed." (Informant AM-02, Associate Accountant, interview, October 18, 2025).

These findings suggest that automation does not necessarily eliminate the need for professional consideration, but rather shifts the focus of work from note-taking activities to verification and interpretation activities. In practice, organizational actors develop hybrid work patterns that combine system-based control with experience-based control and professional intuition. An internal audit staff highlighted the risk dimensions of dependency on the system:

"If you trust the system too much, it is actually dangerous. Because if there is a logical error or the initial input is wrong, the result is still wrong. That's why we always double-check, especially for sensitive accounts." (AI-01 Informant, Internal Auditor, interview, November 5, 2025).

Thus, the results of this study show that data reliability ambiguity is an integral part of the organizational sensemaking process towards automation. Organizational actors do not reject the system, but renegotiate the limits of their trust in technology while maintaining the role of humans as guardians of accountability and the quality of financial information.

Shifting the Meaning of the Role of Accountants

The results of the study show that there is a fundamental shift in the meaning of the role of accountants along with the implementation of an automated financial data recording system. Before automation, the role of accountants was predominantly understood as the executor of the function of recording and processing financial transaction data. Work activities focus on data input, manual reconciliation, and report preparation based on administrative processes. Once the automated system is implemented, the focus of the role shifts

to interpretive, analytical, and evaluative activities on the data generated by the system.

Some informants interpreted this change as an increase in professional value and an expansion of the space for accountants' contributions in the organization. The shift from routine work to a more strategic role is perceived as an opportunity to be more actively involved in the managerial decision-making process. A finance staff with more than ten years of experience said:

"Now our work is no longer about input. The system that does that. Our job is to make sure the numbers are logical and can be used by management to make decisions." (SK-05 informant, Senior Finance Staff, interview, July 27, 2025). However, not all informants interpreted this shift in role positively. A number of accountants, particularly those with shorter work experience or lower levels of technological literacy, express uncertainty and ambivalence about their professional identity. Automation is perceived to blur the line between the role of the accountant and the function of the system, thus raising questions about the relevance of the expertise possessed. A junior accountant expressed his confusion:

"Sometimes I ask, if everything is automated, what is our role? Is he still considered an accountant or just overseeing the system?" (Informant AJ-02, Junior Accountant, Interview, September 11, 2025).

This difference in meaning reflects the variation in the sensemaking process influenced by work experience background, structural position, and level of mastery of digital technology. Informants with longer experience and strategic involvement tend to interpret automation as a means of strengthening professional roles, while informants at the initial operational level are more prone to identity uncertainty.

An accounting manager emphasized the importance of adapting competencies in responding to these role changes:

"Now accountants are required to understand analysis better, not just debit-credit. Those who can adapt will move up their roles, those who don't will be left behind." (Informant MA-01, Accounting Manager, interview, October 3, 2025).

Thus, the results of this study show that the shift in the role of accountants is not just a change in work duties, but a process of reinterpretation of professional identity that takes place dynamically. Automation is a trigger for continuous sensemaking, where organizational actors renegotiate the meaning of their expertise, responsibilities, and positions in the ever-evolving digital accounting system.

Reconstruction of the Meaning of Internal Control

The empirical findings of this study show that the implementation of an automatic financial data recording system triggers a reconstruction of the meaning of internal control in the organization. Internal controls are no longer understood solely as a set of manual procedures and direct supervision, but rather as mechanisms embedded in the architecture of digital systems. Automated systems are perceived to strengthen control through the existence of

a digital audit trail, authorization-based access restrictions, and systematic validation of transactions.

Analysis of internal policy documents and operational procedures shows a significant shift from manual control to system-based control. Some of the stages of checks that were previously carried out manually are now integrated into the system through access rights and tiered consent arrangements. A head of accounting explained the changes as follows:

"Now the control is largely embedded in the system. Who can access what, who can approve, everything has been arranged. So structurally, the control is stronger than before." (Informant KA-01, Head of Accounting, Interview, August 16, 2025)

Nonetheless, the results of the study also show that organizational actors are aware of the emergence of new forms of risk that accompany the strengthening of technology-based controls. The high dependence on the system as well as the limited understanding of the user's understanding of the logic of data processing is perceived as a potential gap in internal controls. This risk is especially felt when there is a system outage or data anomaly that is difficult to trace directly. An internal auditor revealed the experience:

"If the system is normal, the control is working. But once there is an error, we often don't know where the source of the problem is. The logic is in the system, while we don't fully understand it." (AI-03 Informant, Internal Auditor, interview, October 7, 2025).

Observations of work practices show that under certain conditions, organizational actors again rely on manual mechanisms and professional discretion to fill in the limitations of the system. Practices such as cross-checking, inter-unit discussions, and searching for supporting documents are part of the response to the uncertainty generated by automated systems. A risk manager explains the approach:

"We can't just rely on the system. There must still be human vigilance, especially for non-standard cases." (MR-02 Informant, Risk Manager, interview, November 19, 2025).

These findings show that internal control is interpreted as a hybrid practice that combines technological mechanisms with human vigilance and judgment. In the framework of organizational sensemaking, organizational actors do not position automated systems as a full replacement for human control, but rather as elements that need to be continuously interpreted, supervised, and equipped to maintain the accountability and reliability of financial information.

Sensemaking as a Social and Structural Process

The results of the study also show that the organizational sensemaking process is not solely individual, but is influenced by social dynamics and power structures in the organization. Interpretations of the benefits and risks of automated systems tend to be shaped by actors with higher structural authority. Some staff have stated that the organization's official interpretation of automated systems is often different from the day-to-day operational experience:

"Politically, it is said that the system is safe and effective, but in the field, there are still many adjustments." (SK-05 Informant, Senior Finance Officer, Interview, July 27, 2025)

These findings suggest that sensemaking is negotiable and does not necessarily result in consensus, but rather a reflection of the interaction between the interests, experiences, and positions of actors in the organization.

DISCUSSION

The findings of this study show that the practice of recording automatic financial data is not understood singularly as a technological innovation, but as an organizational phenomenon that is loaded with interpretive processes. Organizational actors interpret automation through the framework of work experience, professional norms, and the structural context in which they operate. This confirms that digital transformation in accounting is socially embedded, where the meaning of technology is formed through continuous interaction between people, systems, and organizational structures. This view is in line with the current literature that emphasizes that accounting technology does not have an inherent meaning, but rather acquires its significance through organizational practice and discourse (Busco et al., 2020; Holmström et al., 2021).

The meaning of automation as the dominant symbol of efficiency in the findings of this study reflects how organizations use technology narratives to create legitimacy and stability in the midst of change. Efficiency is not only understood as a result of saving time or costs, but also as an effort to create procedural regularity and certainty in accounting work. These findings extend the results of previous research that showed that digitalization is often used as a mechanism for organizational rationalization, although in practice it still requires adaptation and contextual adjustment (Bhimani & Willcocks, 2020; Verhoef et al., 2021). Thus, efficiency in this context is the result of socially negotiated interpretive constructions.

Although automated systems are perceived to improve accuracy, this study reveals ambivalence in trust in the data generated. The practice of manual verification that is still in place shows that organizational actors have not fully surrendered cognitive authority to technology. This phenomenon is in line with the findings of recent studies showing that algorithm-based systems are often seen as decision-support tools rather than substitutes for professional judgment (Haenlein & Kaplan, 2021; Löhlein et al., 2022). Within the framework of sensemaking, this prudence can be understood as an actor's strategy to maintain professional control and accountability amid the increasing complexity of digital systems.

The study also shows that automation triggers a reconfiguration of accountant professional roles and identities. The shift from note-taking activities to interpretive and analytical roles reflects a fundamental shift in the logic of accounting work. However, not all actors interpreted this change positively. For some accountants, automation presents an opportunity for professional value enhancement, while for others it creates uncertainty and anxiety about the future relevance of roles. These findings are consistent with the literature that highlights

that digital transformation often triggers identity tension processes in skill-based professions, including accounting (Endenich et al., 2021; Spraakman et al., 2022). In the context of internal control, the automated recording system is perceived to strengthen the control mechanism through digital audit trails and system-based access restrictions. However, the study also found actors' awareness of new risks, such as over-reliance on systems and limited understanding of data processing logic. These findings support the view that digitalization does not eliminate organizational risks, but rather transforms them into new forms that require additional interpretive capacity from human actors (Power, 2021; Appelbaum et al., 2022). Thus, internal control is interpreted as a hybrid practice that combines technological control and human judgment.

Furthermore, the results of the study confirm that the organizational sensemaking process towards accounting automation is collective and influenced by power relations in the organization. Formally legitimized interpretations often reflect managerial perspectives, while day-to-day operational experiences result in more pragmatic and situational meanings. This condition reinforces the argument that sensemaking takes place in specific structural contexts and does not always result in homogeneous understandings across organizations (Weick et al., 2020; Cornelissen et al., 2021). Thus, the successful implementation of an automated record-keeping system is highly dependent on the organization's ability to bridge these differences in interpretation.

Overall, this discussion shows that the automation of financial data recording is a complex organizational transformation process, where technology, actors, and structures dynamically shape each other. This research confirms the importance of an interpretive approach in the study of digital accounting, as an understanding of the meaning constructed by actors is key to explaining how and why automated systems are used, modified, or even limited in organizational practices

CONCLUSIONS AND RECOMMENDATION

This study shows that the practice of recording financial data is automatically interpreted through a complex and non-uniform organizational sensemaking process. Automation is not understood solely as a technical innovation, but as an organizational phenomenon that shapes the way actors interpret work efficiency, data reliability, the professional role of accountants, and internal controls.

The results of the study revealed that automation is perceived to create efficiency and order at work, but does not completely replace professional considerations. Organizational actors continue to carry out additional verification as a form of accountability, so that hybrid work practices are formed between system control and human control. In addition, automation triggers a shift in the meaning of the accountant's role from transaction recorder to data interpreter and analyst, which is interpreted variously depending on experience and technological literacy.

This study also shows that internal control is reconstructed as a hybrid practice that combines technological mechanisms and human vigilance. Overall,

these findings confirm that the success of accounting automation is highly dependent on the sensemaking process of the organization's actors. Therefore, an interpretive approach is important to understand and manage digital transformation in accounting practice.

FURTHER STUDY

Future research may employ comparative or longitudinal approaches to examine how organizational sensemaking of automated accounting systems develops across different organizational contexts. Further studies could also explore the roles of leadership, organizational culture, and emerging technologies—such as artificial intelligence and blockchain—in shaping accounting automation practices. This line of inquiry would deepen understanding of the social and organizational dimensions of digital transformation in accounting.

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