

Harnessing the Momentum of the Economic GIG to Increase the Transformation of the Accounting Profession in the Era of Society 5.0

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Abstract

The outbreak of economic digitalization in the era of society 5.0 and its impact has begun to be felt by various parties, including the accounting profession. There is a prediction of a decline and even the extinction of several professions in 2030 by the World Economic Forum, one of which is the accounting profession. This research is expected to provide an overview of the existence of the accounting profession, as well as the various kinds of efforts needed, as well as look at the opportunities offered to this profession in the gig economy era. The results of the study show that it is still possible for the accounting profession to survive in the era of society 5.0 until 2030, with the note that there is support from the government, namely implementing equitable distribution of digital infrastructure, to make comprehensive policies and no less crucial, namely paying attention to legal protection for workers, and in terms of workers, the readiness of human resources is needed to always adapt to various changes. Among them can be achieved by participating in education and training in accounting, taxation, and foreign language certification, improving digital capabilities, actively participating in professional communities and organizations, mastering soft skills (interpersonal and intrapersonal), and understanding applicable accounting and tax standards.

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1. Introduction

The world continues to experience such rapid technological developments, the change of era can never be stopped. Starting with the industrial revolution 1.0 with the discovery and application of production technology using steam engines, the 2.0 revolution which succeeded in finding electrical energy to replace the energy of steam engines, then the emergence of increasingly sophisticated robot and computer machines known as the industrial revolution 3.0, then stepping on the 4.0 revolution when computerization was increasingly integrated along with the increase in various systems since the advent of the internet, until finally industry 5.0 began to be developed by Japan since January 2019, which emphasizes the efficiency of using digital transformation in a way that continues to humanize humans so as to provide meaningful collaboration (Suryadi and Nasution 2023) Industry 5.0 focuses more on improving the quality of human resources themselves, so that the use of technology will actually make it easier for people to carry out their daily activities. The concept of prioritizing the human side is now known as the society 5.0 era. This era is expected to overcome current social problems and provide opportunities for the improvement of innovations in the previous era, such as IoT (Internet of Things), AI (Artificial Intelligence), big data, and the use of robots (Suherman et al. 2023) This era of society is a new hope for society, which previously felt threatened by the degradation of human roles and potential. One of the professions that has experienced this transformation is accountants (Tavares et al., 2023)

This era of digitalization has given rise to new phenomena, including the gig economy. The term gig economy refers to a short-term work system facilitated by digital platforms. Research Izza et al., 2024 has found that gig economy workers have succeeded in absorbing the workforce, providing new jobs and making a real contribution to GDP. The gig economy era has given rise to alternative options in work, which previously only had 2 possibilities (full-time or part-time), namely the variety of freelance and remote jobs available. In 2021, Buffer found that post-COVID, 97% of workers felt more comfortable working remotely for several days a week to create a work-life balance, in order to achieve job satisfaction that led to increased productivity (Pramesti et al., 2024). The impact of the gig economy on the world of work cannot be fully predicted, but what is inevitable is the willingness to continue to adapt. For this reason, the accounting profession needs to understand more about the presence of this phenomenon, so that the gig economy can be one of the alternatives to keep this profession alive.

The accounting profession has undergone a shift in existence. The WEF (World Economic Forum) survey released in 2025 with the title "The Future of Jobs" predicts that there will be 15 jobs that are threatened with extinction in the period 2025 to 2030. Around 15 million jobs for cashiers and ticket inspectors are predicted to be lost, followed by administrative assistants and secretaries who have decreased by 6 million. Accountants and auditors are also one of the 15 jobs that are vulnerable to extinction. The main factors that determine the extinction of these jobs are the development of autonomous systems, robotic machines, artificial intelligence and digital access. This is in contrast to the results of Rahayu et al. (2023) research showing that the demand for accounting graduates for placement in the fields of taxation, auditing and accounting themselves must have several competencies, technical skills and foreign language skills as evidenced by the ownership of certificates, 60% of vacancies are required to have a certificate for Brevet A and B competencies, 28% have a certificate in English language skills, and 12% have a certificate of Chinese language proficiency, and expertise in the use of accounting applications, such as Myob, SAP, Zahir, ERP, Financial Applications, GF Accounting System, Oracle, Accounting System, Payment System, ESB Core with the highest demand for ownership of the ability to use Accurate applications.

The existence of technological advances has disrupted the role of accountants in a corporation. The rapid development of technology today not only provides convenience for accountants, but also poses a threat to the existence of accountants themselves, if accountants are not immediately aware and improve themselves in responding to this change (Dewa et al. 2022). The existence of automation and digitalization threatens work that does repetition and requires less creativity (Pramesti et al., 2024). Other research also states that an accountant is expected to be able to continue to upgrade their skills and adapt in the face of increasingly sophisticated technology, otherwise all the conveniences offered by technological advances will actually backfire on this profession. Understanding the profession of an accountant requires them to have more knowledge, intelligence and precision (Manik et al., 2022). In the research Suryadi and Nasution (2023), it is known that there are several considerations that must be made to deal with changes in job trends in this era of digitalization, including job prospects, personal characteristics, technological changes, attitudes, skills, and competencies that need to take part in training to obtain appropriate certification in the future. This is in accordance with the findings of Mais et al (2025), who stated that the implementation of AI does help the profession of an accountant become more efficient, but also has a direct impact on reducing work. Therefore, training and education are still needed, considering that university graduates are not able to absorb and execute the market demands of the accounting profession well enough, such as the findings (Dewiyanti et al. 2021) which stated that accounting learning both at the vocational level and even at the university level is still not in sync to answer the needs and challenges of the industry and the business world.

The awareness of the accounting profession to continue to adapt is getting better. In the midst of a volatile, uncertain, complex, and ambiguous (VUCA) business environment, publications during the period 2020 to 2024 related to the role of the accounting profession continue to increase (Zahra and Yuhertiana, 2024). The results of Suherman et al's research in 2023 state that the era of society 5.0 basically actually improves the quality of humans and aims to make community activities easier. However, although the movement of the transition process

towards 5.0 is very welcome by all parties, it also still presents obstacles and challenges that must be addressed. First, to implement and implement industry 5.0 in all corners of Indonesia, a strong digital infrastructure is needed, so that telecommunication network connectivity increases. In addition, data security and reliability also need to be considered by improving and improving the quality of the cyber security system. The second challenge faced is the skill gap owned by workers in Indonesia. In order for the application of the use of industrial 5.0 technology to be more optimal, the workforce must be equipped with training and education to develop their skills. The last factor, which is no less important, is the support from the government to actively participate in providing data protection and providing encouragement for the industry in the form of adequate incentives through comprehensive regulations so that the policy is able to facilitate the creation of innovations that can not only ensure the sustainability of the industry but also pay attention to environmental and social factors (Nugroho et al., 2023).

Based on previous research, it is known that it turns out that a more complex analysis is still needed regarding the strategic role that must be carried out by the accounting profession to be able to survive, especially until 2030, where it is projected that this profession has begun to experience a very significant decrease in demand, although on the other hand there are also findings that companies still have an interest in this profession. with certain conditions that are more specific. The real contribution that the researcher wants to make is a comprehensive analysis of various reference sources that have been selected to meet the challenges due to the decline in demand for the accounting profession as well as providing an overview of the skills that need to be improved to adapt to the era of society 5.0 by utilizing the gig economy. The researcher seeks to minimize the possibility and prediction that the accounting profession will be replaced by the increasingly rapid development of digitalization. Against the background of quite complex problems related to the impact of the society 5.0 era on the degradation of the demand for the accounting profession which is increasingly visible, even predicted to begin to become extinct in 2030 by the WEF, it is hoped that this research will provide a more realistic picture of the challenges and steps that need to be taken to maximize the role of the accounting profession with various strategies and various policy guidelines to face the challenges of the society era 5.0 as well as opening up various opportunities that exist during this gig economy.

Accountant Profession

An accountant plays a role in providing accurate and relevant financial information while maintaining accountability in managing it, so it requires special skills obtained through formal education and other professional education. The accuracy of a financial statement is very important, because it will affect the company's life cycle and reputation. Accountants not only play a technical role, but also become a pillar of the company's integrity (Rusdianti, 2018), so this profession is considered fundamental and quite prestigious. After the development of technology has developed so rapidly, accountants have undergone a transformation of roles. Accountants are no longer just preparing and ensuring financial statements are in accordance with standards, but are also required to be able to analyze the reports as a consideration in decision-making for accountants. Continuous education and training are indispensable for accountants, so that accountants can not only adapt, but also participate in the transformation in this era full of changes (Mais et al. 2025).

Era Society 5.0

The term society 5.0 which refers to the development of the industrial revolution 5.0 is a concept that refers to the increase in automation and digitalization of an industry (Septiyantiet al., 2025) Machine automation that maintains the human side will not only be able to increase cost efficiency and productivity, but will also allow employees to focus on more strategic work. Some of the advantages of using industrial revolution technology 5.0 according to (Suherman et al. 2023)

1. Increased Effectiveness and Efficiency

The era of society 5.0 which fully utilizes the use of technology to maximize the performance of each employee allows the automation of every process so that productivity

- will increase. For example, by utilizing HRIS, it will make it easier for the HR team to integrate all the data in the company, so that the data can be easily accessed at any time.
2. Improving the service and quality of the goods produced
The more sophisticated the technology used by a company, the more guaranteed the quality and quality of the goods produced, in addition to the use of AI in quick response services helps customers find solutions to commonly found problems.
 3. Increased flexibility
The otamatization of factory equipment will enable the company to produce large quantities of goods in a relatively short time, so that the variety of products produced will be diverse and able to meet market expectations well.
 4. Increasing Occupational Safety Figures
Automation of work using robots will make it easier for employees to carry out jobs that are usually quite vulnerable, so that work accidents will decrease.
 5. Increasing Focus on Environmental Sustainability
The main focus of the society 5.0 era is not only focused on the human side, but will also pay more attention to the sustainability of the environment. Environmental issues that are increasingly unsettling, making companies compete to use environmentally friendly energy through the use of green energy.
 6. Increasing the Company's Competitiveness
The use of technology and machine automation will make the company's performance more efficient and effective, because employees will focus a lot on improving their skills and thinking about strategies that should be used to make the company's performance improve, rather than just doing repetitive work that is boring, so that the company will continue to move forward in the global market competition.
 7. Improved Quality of Life
The principle of the society 5.0 era emphasizes the humanitarian side, so companies are required to always pay attention to the entire lives of their employees, one of which is by providing access to the education and health sectors.

2. Methods

The research method used in writing this journal is a qualitative approach method. When researchers are key instruments and used in research on object conditions, then it can be called qualitative research methods (Sugiyono, 2015). Given the momentum of the gig economy and the industrial revolution 5.0 which continues to spread, the researcher decided to use the literature review method in data collection. Literature review or literature study is a data collection technique to identify, evaluate, and synthesize, through various research works that have been produced related to the purpose of the research. Literature review is carried out with the aim of reviewing existing knowledge, related to problems owned by researchers. After the topic is chosen, the researcher studies and analyzes questions and problems in accordance with the literature review according to the chosen topic, namely related to the existence of the accounting profession in the era of the development of society 5.0 and how to use this economic GIG era to maximize opportunities for the existence of the accounting profession in the future. Literature collection comes from credible sources, such as researchgate and google scholar. The selection of literature is based on the highest relevance to the last 6-year time span (2020-2025).

3. Results and Discussion

Era Society 5.0

The presence of the 5.0 era is an effort to improve all the challenges and obstacles experienced by all elements of society due to the shock of digital transformation that is running very fast. In this era, humans and the environment are no longer victims of these developments.

All technological sophistications today continue to be developed to optimize their role in providing maximum impact on the sustainability of humanity and the environment. The sophistication of technology in the 5.0 era will make millions of data on the internet transformed into various lines of human life to be utilized as much as possible in solving all social and economic problems from all levels of society. Here, human beings stand as subjects who play an active role in an integrated system, not just as objects (Suryadi and Nasution 2023)

The European Commission (2022) mentioned the importance of the 5.0 era approach as part of learning and insights into post-COVID novelty to build resilience and protect people and the environment for the sustainability of life on planet earth. The following are some paradigms designed as a process of refinement from the previous era, so that it is hoped that this new industrial system will be able to deal with shocks and pressures more inherently in order to be able to integrate social and environmental principles in the future.

Table 1. The Difference Between the Paradigm of the 4.0 Era and the 5.0 Era

Industry 4.0	Era Society 5.0
Focus on efficiency (digital and artificial intelligence)	Ensuring that the framework of industry 5.0 becomes part of the transformation pillar so that it can maximize its potential to be more competitive and sustainable.
Focus on creating cyber-physical	Emphasizing the influence of alternative technology governance for the creation of resilience and sustainability
Focus on minimizing costs and maximizing benefits for stakeholders	Empowering workers for human-centered digital device adoption
Focusing only on system transformation and separating all kinds of resources from various negative impacts on climate, social and environmental	Forming a transition path to realize more environmentally friendly technologies
	Deepening corporate responsibility in executing sustainability values and visions
	Socializing the indicators that need to be achieved, the expected progress, resilience and sustainability as well as the welfare of the community in general.

Source : European Commission, 2022

From the table above, it can be seen that, in order to support the implementation of the strategy of the society 5.0 era in the future, it is necessary for future generations to welcome the industrial transformation of the 5.0 era which is more resilient to shocks and threats to future uncertainties, such as the occurrence of the deadliest pandemic of the past COVID (Commission 2022)

Human Resource Readiness

The industrial revolution 5.0, which focuses more on collaboration between humans and machine automation, has made the company's performance ecosystem more harmonious. One of the generations that plays an active role in the transition process to this era of society is Gen Z, because they were born in a condition where digital technology is very connected, so that the adaptability of the Gen Z generation in mastering technology is very good in the fields of robotics, artificial intelligence, and the internet of things. However, the various potentials of Gen Z certainly do not close the gap for the shortcomings and challenges that must be faced. The current work preference is enough to reduce face-to-face conditions, making the lack of interaction between employees in one company due to hybrid work and even working online (remote). Likewise, based on the results of Brown and Smith's research in 2023, it is stated that mental pressure due to technology transfer also has a significant impact on them due to high expectations of the expected performance that will be offered (Ledoh et al. 2024)

Professional accountants must meet the standards that have been set, including: having taken continuous professional standards, passing the CA exam, having certification, implementing ethics, and being directly involved while making a real contribution to the

membership of professional associations. The research (Rahayu et al., 2023) has succeeded in removing the stigma of the replacement of the accounting profession by AI, because the work of an accountant is not just data input, but also plays the role of an analyst, advisor, and assesses a problem to be considered in decision-making. In line with research (Hanifah et al., 2023) which states that the role of an accountant is consultative and strategic, so that it must be adaptive in technology to have resilience in the era of global competition.

In the midst of this transformation, the sustainability aspect is also the main focus. Accountants need to integrate sustainability principles in their financial statements, as well as describe the company's social and environmental impact. This change requires accountants to continuously adapt and improve their technical and soft skills. Although technology has replaced many tasks previously performed manually, the accounting profession still has an important role to play in providing assessments, interpretations, and strategic advice based on the data generated by technology (IAI 2025) As an accounting professional institution, routinely makes a real contribution to preparing mentally as well as providing a broader picture and insight through training and education that is designed to respond and is part of the institution's responsibility in responding to the dynamics that are currently occurring due to various disruptions and technological developments (Kriswoyo, Azmi, and Samsiah 2020). To optimize performance while providing added value in an organization, accountants need to improve their skills to be able to maximize the existence of IoT and AI, so that accountants can not only produce smart and data-driven decisions, but also play a role as agents of change in the financial information management process (Septiyanti et al., 2025). Finally, the process of adopting digitalization in the field of accounting will make an organization even more superior in facing business challenges (Nasrah 2023).

The Impact of the Industrial Revolution on Accountants

The research Negara et al., 2023 involved 350 respondents working in various fields (internal accountants, auditors/public accountants, government accountants, entrepreneurs, business analysts, public accountants). The results of the questionnaire collection are broadly described as follows:

Table 2. Respondent's Answer

Information	Respondent response percentage				
	Strongly agree	Agree	Quite Agree	Disagree	Strongly disagree
The practices and methods used need to be changed, in order to satisfy customers as well as expand to global businesses through cloud computing	51,32%	43,15%	5,53%	-	-
A revolution in information technology where hardware and software have been moving towards digital data	32%	64%	2%	2%	-
The need for accountants to improve information technology skills, data analysis and leadership skills	61%	34%	5%	-	-
The industrial revolution enables the automation of machines, communication and the integration of information technology in the future	58%	33%	9%	-	-
The accounting profession is becoming increasingly analytical and strategic	47%	47%	3%	3%	-
Accountants need to improve their data interpretation skills and the use of AI-based technology and big data	52%	45%	3%	-	-
The industrial revolution, especially 4.0, is a combination of the industrial world and information technology	26%	65%	9%	-	-
The use of robotics and big data analysis increases the effectiveness and efficiency of accountants in carrying out their roles	31%	45%	8%	16%	-

Accountants can more easily access data in real time	19%	61%	15%	5%	-
Data quality is increasingly guaranteed (accuracy and timeliness to support efficiency and appropriate decision-making)	53%	41%	6%	-	-

Source: Negara et al., 2023

From the table above, it can be concluded that there is a change in the direction of responsibility that originally only focused on bookkeeping, now it has begun to collapse into an analyst as well as acting as a provider of specific financial data. To accommodate the development of information technology that gives birth to increasingly massive big data, infrastructure in the form of cloud computing is needed. Some of the skills required by accountants are an in-depth understanding of artificial intelligence models, programming, real-time accounting and data analysis. Therefore, education and training are needed to obtain the competencies and certifications needed by the industry.

Accountant's Strategy in Facing the Economy of the Society Era 5.0

The Indonesian Institute of Accountants is a forum that fully represents the accounting profession in Indonesia. Currently, IAI is spread evenly in 34 provinces. The Indonesian Institute of Accountants, which is a professional organization that oversees all accountants throughout Indonesia, initiates continuous learning through continuous professional education, so that this profession is able to evolve in an era full of disruption so that the quality and quality of accountants in the future will be higher. Currently, the main focus is on the sustainability aspect. To be able to adapt, accountants are required to constantly improve their soft skills and technical skills. IAI launched five strategies for achieving success through the IAI Strategic Plan 2022-2026 (Renstra), namely Focused, Innovative, Responsive, Synergy, and Sustainable, or summarized as FIRST.

To ensure the sustainability of the accounting profession in the face of economic disruption and uncertainty in the society 5.0 era, IAI has compiled the general objectives of IAI's strategic plan for the 2022-2026 period, known as the next 4 successes (IAI 2023):

1. Next 1
Transformation for the accounting profession needs to be strengthened by improving the quality and quantity of accountants by being equipped with various kinds of competencies, maintaining integrity, credibility, and remaining compliant with applicable standards, codes of ethics and regulations
2. Next 2
The need to make the public more entrusting the leadership of the sustainable financial ecosystem to accountants
3. Next 3
Strengthening legal protection and accounting practices in various sectors
4. Next 4
Strengthening the quality of organizational governance and expanding collaboration
Aspects that need to be considered in the 5.0 era to increase the opportunity for accountants to become gig workers in the global market

Gig economy is a meeting space for clients and freelancers. This era is one of the alternatives for the labor market that utilizes digital platforms (Rachmayani 2025). Flexibility is an inseparable part that must be owned by gig workers to be able to survive for the sake of sustainable performance in service companies (Tarigas 2025). The gig economy takes advantage of the "creative space" of workers to independently create their own jobs. Considering that currently until 2045, Indonesia is enjoying a demographic bonus, special attention is needed to see this opportunity to be used to penetrate the global market. Here are some aspects that are needed for the accounting profession in facing the challenges of the society 5.0 era in order to increase opportunities to play the role of gig workers so that accountants can contribute in the international arena.

1. Regulation of Industry and Labor Protection
The digital economy has led to changes in the pattern and direction of the workforce, so the role of the government is needed to make regulations that are adaptive and in accordance with the latest market conditions and dynamics and support industrial sustainability (Harahap et al. 2025) and the need for guarantees of social protection and mental health. Given that more and more workers are starting to rely on flexible work, there are still legal loopholes in the application and implementation process to protect the rights of freelancers (Rachmayani 2025)
2. Equitable distribution of digital infrastructure
According to Nugroho et al., 2023 one of the inhibiting factors in the adoption of the current 5.0 era is the uneven availability of adequate digital infrastructure.
3. Education and Training
Certification is required for an accountant to be able to survive the competition (Dalimunthe and Nasution 2023) In addition to certifications related to the accounting profession, workers should also equip themselves with foreign language skills to increase their chances of competing in the global market (Rahayu et al., 2023).
4. Willingness to adapt by adding special skills
The most crucial thing that a professional accountant should have is the ability to adapt to the different types of technological developments and changes that come with it.
 - a. Mastering interpersonal and intrapersonal skills
Accountants are expected to master soft skills (interpersonal skills and intrapersonal skills) (Yosefin 2021) furthermore, accountants must also have human resource skills, Complex problem solving, Cognitive abilities, Content skills, Process Skills, System skills, Social skills, physical abilities. These skills are expected to increase accuracy in complex decision-making and problem-solving processes (Dalimunthe and Nasution 2023)
 - b. Invest in the development of digital-based accounting skills
Rahayu et al (2023) stated that accountants need to improve their expertise in using accounting applications, such as Myob, SAP, Zahir, ERP, Financial Applications, GF Accounting Systems, Oracle, Accounting System, Payment System, ESB Core and Accurate applications.
 - c. Time management and stress management
Gig workers need to create a management strategy for time and stress caused by income uncertainty and working time
 - d. Communication fluency
An accountant is also required to be fluent in communicating his ideas and ideas and have stable emotional management (Handayani 2023)
 - e. Digital Capabilities
Mastering data analysis, data science, computer science (Fitriani 2022), mastering AI technology (Andya and Rahman 2023); (Martaseli and Maragita 2023), but still pay attention to ethics in the process of its application (Inas and Primasari 2025), the integration of digital technology with accounting information systems, such as cloud computing,
5. Understanding Tax Rules
A strategy that is indispensable for accountants, in addition to understanding how accountants work, is to understand tax rules (Pujianto et al., 2023), and it is highly recommended to have brevet certificates A and B (Rahayu et al., 2023).
6. Become a Member of a Professional Organization
An accountant must actively participate and be involved in professional organizations of accountants as well as technology associations
7. Forming a Community of Gig Worker Practitioners
The term community of practitioners was first popularized by Lave and Wenger (1991). The presence of this community strengthens the contribution of gig workers to provide social support, interact, and participate globally so that a sense of attachment arises to the

workers which then makes the resilience of gig workers increase until work satisfaction is finally created (Welly et al., 2024).

8. Understanding the Professional Identity of an Accountant

The form of responsibility and contribution of accountants to their professional identity include understanding the form of corporate social responsibility (CSR), understanding the concepts of carbon accounting and blue accounting, besides that the professionalism of accountants also needs to be strengthened with ethics (Nazaruddin et al. 2025)

4. Conclusion

Based on the results of the discussion, it can be concluded that to adopt and apply industry 5.0 in the accounting profession, the support of various parties is needed. From the government's perspective, namely implementing equitable distribution of digital infrastructure, to make comprehensive policies and no less crucial, namely paying attention to legal protection for workers. In terms of workers, the readiness of human resources is needed to always adapt to various changes, including by participating in education and training in accounting, taxation, and foreign language certification, improving digital capabilities, actively participating in professional communities and organizations, mastering soft skills (both interpersonal and intrapersonal), and understanding applicable accounting and taxation standards. The government's alertness is needed to actively participate in creating regulations that not only bridge the creation of new innovations but also must still pay attention to the protection of data security and privacy that has recently been leaked. In addition, the government is also expected to be able to provide full support to the industry through the provision of incentives so that the adoption of industrial technology 5.0 becomes a driver for the development of industrial sustainability. The final results of this study are expected to contribute to the direction of regulatory development, for accountants, especially so that they are more adaptive to digital technology.

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