

From Contemporary to Real-Time: Managing Continuous Accounting Implementation in Perspective of Indonesian Banking

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Abstract

This study intends to examine and analyze the determinant factors that influence continuous accounting implementation and applied green transformational leadership as moderation variable. This study uses primary data through questionnaires. The sample was 614 employees of the finance and information technology division at banks registered with the Bank Based on Core Capital Group. The result present that digital capability has no effect on continuous accounting implementation. Cybersecurity awareness has a positive effect on continuous accounting implementation. Green human capital has a positive effect on continuous accounting implementation. Green transformational leadership has a positive effect on continuous accounting implementation. Gender has no effect on continuous accounting implementation. Experience negatively affects continuous accounting implementation. Green transformational leadership strengthens the influence of digital capability on continuous accounting implementation. Green transformational leadership does not moderate the influence of cybersecurity awareness on continuous accounting implementation. Green transformational leadership does not moderate the influence of green human capital on continuous accounting implementation. The implications of this study are fill research gaps and produce more comprehensive empirical proof on the relationship of digital capability, cybersecurity awareness and green human capital to continuous accounting implementation with green transformational leadership as a moderation variable.

Keywords: *Continuous Accounting; Indonesia; Green Transformational Leadership.*

INTRODUCTION

The development of technology plays an important role in the formation of the industrial revolution. This situation has a very important influence on the business behavior of the company. Technology can not only improve business performance but also benefit society. The company gains a lot of profits and impacts the world globally. This problem can be solved through Society 5.0. Society 5.0 as a mandatory practice that closes inequalities and for sustainable economic stability. Development of programmable digital workflows to address customized and multi-domain issues. Computational

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optimization techniques are used to achieve regenerative design targets by informing shape, size, orientation and other design and material choices with digital mapping (Andreucci et al., 2021). However, digital transformation and improved interconnectivity will bring new changes to the organization (Rounaghi, 2019).

Accounting practice, under this technological revolution, is set to change through the adoption of new strategic techniques in the profession, as accounting professional bodies, practitioners and other related parties are no longer the only parties involved in the design of accounting practices (Al-Htaybat et al., 2019). Continuous accounting is a revolutionary way for financial organizations to reduce costs, risk of accounting errors, and free accountants to provide value-added analysis (Dagiliene & Šutiene, 2019). For the long term, achieving Indonesia's Vision 2045, where one of its pillars emphasizes the goals of human development and mastery of science and technology. In the medium term, it reaches the target of 40% of ASEAN's Digital Economy prospects. To successfully carry out digital transformation, technologically literate human resources are needed. Moreover, in the era of digital technology disruption that demands everything in real-time.

The COVID-19 pandemic is likely to increase the volume of cybersecurity incidents (Cyber Security Agency of Singapore, 2020). The use of technologies such as cloud computing puts the integrity of financial statements at risk, and accounting standardizes provide appropriate guidance (Schoenfeld, 2021). Cybersecurity is a branch of technology applied to networks to protect data or information and property from theft, natural disasters, corruption and allow protected information to be accessible and productive for its users to make necessary decisions (Akinbowale et al., 2020). With the company's attention to cybersecurity, it is hoped that it can minimize the losses that cybercrime can cause. Research on the role of cybersecurity in private and public companies remains relatively scarce.

Practice has proven that the behavior of green participation of employees not only promotes the development of the physical and mental health of the employee, fulfills his job duties or environmental intentions of protection, and at the same time achieves environmental performance and helps the development of the organization (Yang, 2019). However, if you look at the situation in Indonesia, there is no regulation that specifically regulates green human capital policies. This needs to be a concern because the existence of environmentally friendly employee behavior will increase Indonesia's participation in order to maintain natural ecosystems.

The idea of green transformational leadership is consistent with the social needs of green development, it can also be seen as a kind of culturally supported transformational leadership (Zhou et al., 2018). Green transformational leadership can provide a green vision that inspires and motivates followers to actively accomplish environmental goals or tasks, thereby enhancing the company's green image and the

possibility of bringing green opportunities (Zhang et al., 2020). Consequently, green transformational leadership can integrate the concept of a management environment into the product development process. This will not only have an impact on business efficiency but will also improve the quality of business ethics behavior (Saputra, 2020).

Information technology-based innovations are also carried out in the field of accounting. The accounting profession has been at the forefront of promoting accounting technologies including software such as Xero and MYOB (Tingey-Holyoak et al., 2021). Companies that successfully scale with agile can see the direction of change in their business (Rigby et al., 2018). Scaling up will change work patterns so that businesses do more innovation compared to other routine operations. On the other hand, the use of technology by women in urban areas is better than in rural areas. This will have an impact on a better quality of life (Cassitas Hino & Cunha, 2021). Work experience can also support the use of accounting information systems in the company (Damayanti & Augustine, 2019), because employees who work specifically in certain fields have better performance and can reduce or minimize work errors (Agus & Pramayasa, 2021). Based on the motivation in the above, this study explores the effect of digital capability, cybersecurity awareness, green human capital, green transformational leadership, gender and experience towards continuous accounting implementation in Indonesia.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Contingency Theory

The contingency model of effective leadership was developed by Fiedler. According to this model, the performance of this group is contingency on the motivational system of both the leader and the degree to which the leader has control and influence in a given situation. In other words, the high and low performance of the work of one group is influenced by the motivational system of the leader and the extent to which the leader can control and influence a particular situation (Longshore & Bass, 1987). Fiedler argues that contingency theory in management control arises from the existence of a basic assumption of a general view approach that states that optimal control design applies to all settings and companies. The general view control approach is a natural extension of scientific management. The principle of scientific management implies that there is one best way to design operational processes to maximize efficiency.

Contingency theory can be used to analyze accounting designs and systems to provide information that companies can use for a wide variety of purposes and to deal with competition. The contingency theory approach used in accounting is based on the premise that there is no one system that is universally appropriate to be applicable to the entire organization in every circumstance. This means that the design of various components of the accounting system depends on specific

contingencies or it can also be said that there are other situational factors capable of influencing a particular condition.

Bounded Rationality Theory

The substance of bounded rationality is the limitation of humans in managing information and solving problems used in deciding actions in life, because humans as decision makers face limitations in information, attention and the ability to process information (Simon, 1978). The fundamental reason why people limit the amount of reasoning they use when it comes to making decisions is that they limit analytical abilities, and indeed there are limitations to the knowledge of the individual in question available, they want to save the necessary cognitive effort, they do not want to spend the necessary time digging up the necessary information and making optimal decisions. So, the fundamental question in understanding bounded rationality is how do people make decisions in the real world, where time is short, knowledge lacking, and other resources limited. Another understanding is that the bounded principle of rationality i.e. the capacity of the human mind to formulate and solve complex problems is very small compared to the size of the problem and its solution, or in other words there is an individual's inability to extract information. Thus, human beings are faced with the complexity of information and the limitations of cognition in processing information so as to decide in a limited way the rationality of each decision.

Continuous Accounting Implementation

The management of continuous goals is a competitive priority because there is a strong emphasis on integrating technology in manufacturing and technology systems (Tiwari & Khan, 2020). This transformation process will result in changes in each company's business activities (Kurniawan, 2019). This is also the case in the accounting and financial areas. Accountants not only deliver financial data and reporting on a periodic basis but also real-time analysis and intelligence. This application and transition is focused strictly on financial information towards a more comprehensive view of accounting reporting, this will require a transition period and implementation steps (Gulin et al., 2019). Continuous accounting is known as real time from record to report, a blueprint for more modern accounting that empowers accounting and finance teams with real time intelligence, allowing accountants to spend more time on strategy and analysis and become proactive leaders instead of reactive operators. Continuous accounting implementation effectively requires a holistic approach, combining a mix of technologies, processes, and people to realize continuous improvement across the accounting organization (Smith, 2018). Using technology to automate procedures increases the benefits of process optimization while increasing the overall productivity of accounting team members (Tucker, 2017).

The Relationship Between Digital Capability and Continuous Accounting Implementation

Digital capabilities can be thought of as dynamic capabilities, which are described as the ability of organizations to create new products and processes and respond to changing market circumstances (Khin & Ho, 2018). Improving the ability of business processes is important to be carried out in the context of developing corporate strategy (Sudiby, 2002). To successfully carry out digital transformation, technologically literate human resources are needed. Moreover, in the era of digital technology disruption that demands everything in real-time. Continuous accounting implementation, an effective one requires a holistic approach by combining technology, processes and employees to carry out continuous accounting improvements (Salameh, 2022). Contingency theory can be used to analyze accounting designs and systems to provide information that companies can use for a wide variety of purposes and to deal with competition (Lawrence & Lorsch, 1967). Companies that have complex accounting data, of course, feel more benefit from a person's high digital capability.

From the above exposure, then the 1st hypothesis is as follows.
H₁: Digital capability positively affects continuous accounting implementation.

The Relationship Between Cybersecurity Awareness and Continuous Accounting Implementation

The use of enterprise technology companies such as cloud computing puts the integrity of financial statements at risk, and accounting standard-makers provide appropriate guidance (Schoenfeld, 2021). According to PwC's Global Economic Crime and Fraud Survey (2020), cybercrime occupies the second highest position with a percentage of 34% of all data so companies need to pay attention to cybersecurity from their company operations, including those related to accounting. This needs to be done because the concept of continuous accounting applies technology that will provide new opportunities in providing real-time information. The contingency theory approach states that there is no one of the best control systems that can be applied to all organizations. Thus, the company is expected to increase cybersecurity awareness along with the increasing use of technology in accounting.

From the above exposure, then the 2nd hypothesis is as follows.
H₂: Cybersecurity awareness positively affects continuous accounting implementation.

The Relationship Between Green Human Capital and Continuous Accounting Implementation

Green human capital is necessary for the development of employee knowledge within the company (Garrigos-Simon et al., 2018). Any attempt to find out why people behave the way they do in

organizations, requires an understanding of individual differences. Every employee has differences in many ways. Employee behavior through social support can support sustainability practices more securely, as well as company survival (Al-Abrow et al., 2022; Sulastrri, 2022)(Al-Abrow et al., 2022). Accountants have an important role in implementing continuous accounting, which is an approach to the management of the company's accounting cycle that includes advances in information technology and redefines the operation and role of finance in the company structure (Corporate Finance Institute, 2020). This transformation process will result in changes in each company's business activities (Kurniawan, 2019). The transformation of accounting into continuous accounting can run well if the company's employees have green goals. The application of green human capital aims to make employees pay attention to environmental conditions by carrying out various kinds of environmentally friendly activities. Employees behave "green" of course limited by the rationality of each individual with the aim of achieving the best results, namely the company's sustainability goals in accordance with the concept of bounded rationality theory.

From the above exposure, then the 3rd hypothesis is as follows:
H₃: Green human capital has a positive effect on continuous accounting implementation.

The Relationship Between Green Transformational Leadership and Continuous Accounting Implementation

Transformational leaders are leaders who provide new ideas, develop new services, introduce new solutions, adopt new technologies and have flexible strategies to cope with change (Al Ahmad et al., 2019). The transformation of accounting into continuous accounting can run well if the company's leadership participates in its development (Pineda, 2022). In accordance with the theory of contingencies where there is no best way to achieve compatibility between organizational and environmental factors in order to obtain good achievements for an organization (Lawrence & Lorsch, 1967). Moreover, if the idea of green transformational leadership is consistent with the social needs of green development, it can also be seen as a kind of culturally supported transformational leadership (Zhou et al., 2018).

From the above exposure, then the 4rd hypothesis is as follows:
H₄: Green transformational leadership positively affects continuous accounting implementation.

The Relationship Between Digital Capability and Continuous Accounting Implementation with Green Transformational Leadership as a Moderation Variable

Several companies have carried out digital transformation so that the company can run according to the times. To successfully carry out digital transformation, technologically literate human resources are needed. Moreover, in the era of digital technology disruption that

demands everything in real-time. Continuous accounting is known as real time from record to report, a blueprint for more modern accounting that empowers accounting and finance teams with real time intelligence, allowing accountants to spend more time on strategy and analysis and become proactive leaders instead of reactive operators. About 75 percent of innovation behaviors are influenced by transformational leadership practices (Al Ahmad et al., 2019). Information technology-based innovations are also carried out in the field of accounting. The accounting profession has been at the forefront of promoting accounting technologies including software such as Xero and MYOB (Tingey-Holyoak et al., 2021).

From the above exposure, then the 4th hypothesis is as follows:
H5: Green transformational leadership strengthens the influence of digital capability on continuous accounting implementation.

The Relationship Between Cybersecurity Awareness and Continuous Accounting Implementation with Green Transformational Leadership as a Moderation Variable

Cybersecurity is a branch of technology applied to networks to protect data or information and property from theft, natural disasters, corruption and allow protected information to be accessible and productive for its users to make necessary decisions (Akinbowale et al., 2020). At the same time, risks will arise regarding data security related to improved connectivity. The use of enterprise technology companies such as cloud computing puts the integrity of financial statements at risk, and accounting standard-makers provide appropriate guidance (Schoenfeld, 2021). Green transformational leadership can integrate the concept of environmental management into the product development process, which not only increases the company's social responsibility for environmental protection and contributes to sustainable development (Zhang et al., 2020).

From the above exposure, then the 5th hypothesis is as follows:
H6: Green transformational leadership strengthens the influence of cybersecurity awareness on continuous accounting implementation.

The Relationship Between Green Human Capital and Continuous Accounting Implementation with Green Transformational Leadership as a Moderation Variable

Practice has proven that the behavior of green participation of employees not only promotes the development of the physical and mental health of employees, fulfills job duties or environmental protection intentions, and at the same time achieves environmental performance and helps the development of the organization (Yang, 2019). Accountants have an important role in implementing accounting continuous (Kwakye et al., 2018). The transformation of accounting into sustainable accounting can go well if the company's employees have green goals. Since the idea of green transformational leadership is consistent with the social needs of green development, it can also be

seen as a kind of culturally supported transformational leadership (Zhou et al., 2018).

As a promising leadership style, green transformational leadership can provide a green vision that inspires and motivates followers to actively accomplish environmental goals or tasks, thereby enhancing the company's green image and the possibility of bringing green opportunities (Zhang et al., 2020). The company is reviewing to find out which functions should be reorganized into a multidisciplinary agile team and which should not. Companies that successfully scale with agile can see the direction of change in their business (Rigby et al., 2018). On the other hand, green leadership embodies the values and objectives of the top management directives that have an influence on the company's green human capital (Singh et al., 2020).

From the above exposure, then the 6th hypothesis is as follows: H7: Green transformational leadership weakens the influence of green human capital on continuous accounting implementation.

METHOD

This research is a quantitative study using primary data in the form of questionnaires. Based on the problems of this study, this type of research is causality research with the nature of research in the form of hypothesis testing. The time dimension in this study is cross sectional, where the research was conducted in a certain time and no research was carried out at different times to be compared. The unit of analysis used in this study is the individual.

Digital Capability

Digital capability is a series of routine strategies that utilize digital technology to create value differences, digital technology refers to available IT resources, IT design knowledge, and competencies to implement IT effectively (Yasa et al., 2019). Digital capability (DC) uses measurements from Khin & Ho (2018).

Cybersecurity Awareness

Cybersecurity is a branch of technology applied to networks to protect data or information and property from theft, natural disasters, corruption and allow protected information to be accessible and productive for its users the necessary decision-making (Akinbowale et al., 2020). Cybersecurity (CA) uses measurements from Calam et al. (2019).

Green Human Capital

Green human capital is an employee who behaves environmentally friendly in the workplace in line with the organization of rules and regulations (Mo et al., 2021). Green human capital (GHC) uses measurements from (Mo et al., 2021; Tian et al., 2020).

Green Transformational Leadership

Green Transformational Leadership (GTL) is leadership that integrates the concept of environmental management into the product development process, which not only increases the company's social responsibility for environmental protection and contributes to sustainable development, but also gives the public a choice of different environmentally friendly products (Rizvi & Garg, 2020). Green Transformational Leadership (GTL) uses measurements from (Chen & Chang, 2013; Rizvi & Garg, 2020; Tahgrid et al., 2018).

Continuous Accounting Implementation

Continuous accounting is known as real time from record to report, a blueprint for more modern accounting that empowers accounting and finance teams with real time intelligence (Tucker, 2017). Continuous accounting implementation (CAI) uses measurements from (Corporate Finance Institute, 2020).

Gender

Gender uses measurements from (Wang et al., 2018) using codes, namely 1 represents men and 2 represents women.

Work Experience

Work experience using measurements from (Wang et al., 2018) using codes 1-4, i.e. 1 represents work experience in the range of 5-10 years; 2 represents work experience in the range of 11-15 years; 3 represents work experience in the range of 16-20 years; 4 represents work experience in more than 20 years.

The population of this study is employees in banks in Indonesia, where the bank is registered with the Bank Group based on Core Capital (KBMI) 2-4 according to the classification of the Financial Services Authority (OJK). The sampling technique is carried out with purposive sampling technique, which is a data collection technique with certain considerations (Augustine & Kristaung, 2013). The sample in this study is employees in the finance and IT divisions because employees of the finance and IT divisions have an understanding of accounting and technology in accordance with the variables used in this study so that the information received is reliable. Partial Least Squares-Structural Equation Modeling (PLS-SEM) is used for data analysis by utilizing SmartPLS.

RESULTS AND DISCUSSION

This study aims to examine the influence of digital capability, cybersecurity awareness, and green human capital on continuous accounting implementation with green transformational leadership as a moderation variable. The subject of the research used was banking companies in Indonesia that are included in the KBMI 2-4 category. This study used primary data in the form of questionnaires to measure research objects consisting of digital capability, cybersecurity

awareness, green human capital, green transformational leadership, gender, experience and continuous accounting implementation. This study was analyzed using Smart-PLS version 3.2.9. The research data was collected by distributing questionnaires to banking employees in Indonesia. The distribution of the questionnaire was carried out through electronic media in the form of google forms, this was done to save time filling out and returning questionnaires. Thus, the total respondents are 614 respondents.

Based on result of statistic descriptive, shows that the digital capability variable has a minimum value of 2, a maximum value of 6, a mean of 5.612 and a standard deviation of 0.498. From these results, the mean value of the DC variable greater than the standard deviation indicates that the sample data is homogeneous which means a good representation of the overall data. The cybersecurity awareness variable has a minimum value of 4, a maximum value of 6, a mean of 5.604 and a standard deviation of 0.489. From these results, the mean value of the CA variable greater than the standard deviation indicates that the sample data is homogeneous which means a good representation of the overall data. The green human capital variable has a minimum value of 4, a maximum value of 6, a mean of 5.626 and a standard deviation of 0.486. From these results, the mean value of the green human capital variable greater than the standard deviation shows that the sample data is homogeneous, which means a good representation of the overall data. The green transformational leadership variable has a minimum value of 1, a maximum value of 6, a mean of 5.619 and a standard deviation of 0.511. From these results, the mean value of the green transformational variable greater than the standard deviation indicates that the sample data is homogeneous, which means a good representation of the overall data. The gender variable has a minimum value of 1, a maximum value of 2, a mean of 1.476 and a standard deviation of 0.499. From these results, the mean value of the gender variable greater than the standard deviation indicates that the sample data is homogeneous, which means a good representation of the overall data.

The experience variable has a minimum value of 1, a maximum value of 4, a mean of 1.852 and a standard deviation of 1.010. From these results, the mean value of the EXP variable greater than the standard deviation indicates that the sample data is homogeneous which means a good representation of the overall data. The continuous accounting implementation variable has a minimum value of 3, a maximum value of 6, a mean of 5.654 and a standard deviation of 0.479. From these results, the mean value of the continuous accounting implementation variable greater than the standard deviation indicates that the sample data is homogeneous, which means a good representation of the overall data. The validity and reliability test have been applied in this study and the result is look good. Thus, there are 3 (three) questions that have an outer loadings value of less than 0.3, namely DC.2 questions, DC.4 questions and GTL.8 questions. Moreover, VIF value for all indicators is less than 10 so it can be

concluded that there is no multicollinearity problem in this model.

Table 1. Hypothesis Test Results

$$CAI = \alpha + \beta_1 DC + \beta_2 CA + \beta_3 GHC + \beta_4 GTL + \beta_5 GTL * DC + \beta_6 GTL * CA + \beta_7 GTL * GHC + \beta_8 GD + \beta_9 EXP + e$$

Variable	Coefficient	T-Statistic	P-Values	Adjusted R ²
DC → CAI	0,005	0,104	0,459	0,501
CA → CAI	0,138	2,204	0,014*	
GHC → CAI	0,516	9,661	0,000*	
GTL → CAI	0,117	2,868	0,002*	
GD → CAI	0,030	1,065	0,144	
EXP → CAI	-0,040	1,374	0,085**	
GTL.DC → CAI	0,084	1,306	0,096**	
GTL.CA → CAI	-0,027	0,422	0,337	
GTL.GHC → CAI	-0,069	1,175	0,120	

Note: CAI (*Continuous Accounting Implementation*); DC (*Digital Capability*); CA (*Cybersecurity Awareness*); GHC (*Green Human Capital*); GTL (*Green Transformational Leadership*); GD (*Gender*); EXP (*Experience*)

*) Sign level 5%

***) Sign level 10%

Table 1 shows the results for digital capability to continuous accounting implementation, having a coefficient value of 0.005 and a probability value of 0.459, this result shows that digital capability has no effect on continuous accounting implementation. It shows cybersecurity awareness to continuous accounting implementation is having a coefficient value of 0.138 and a probability value of 0.014, this result shows that cybersecurity awareness has a positive effect on continuous accounting implementation.

Green human capital to continuous accounting implementation is having a coefficient value of 0.516 and a probability value of 0.000, this result shows that green human capital has a positive effect on continuous accounting implementation. It shows green transformational leadership to continuous accounting implementation is having a coefficient value of 0.117 and a probability value of 0.002, this result shows that green transformational leadership has a positive effect on continuous accounting implementation.

It shows gender to continuous accounting implementation is having a coefficient value of 0.030 and a probability value of 0.144, this result shows that gender has no effect on continuous accounting implementation. While, experience to continuous accounting implementation is having a coefficient value of -0.040 and a probability value of 0.085, this result shows that experience negatively affects continuous accounting implementation. It also shows that digital capability to continuous accounting implementation moderated by green transformational leadership is having a coefficient value of 0.084 and a probability value of 0.096, this result shows that green transformational leadership strengthens the influence of digital capability on continuous accounting implementation

It shows that cybersecurity awareness variables to continuous

accounting implementation moderated by green transformational leadership is having a coefficient value of -0.027 and a probability value of 0.337, this result shows that green transformational leadership does not moderate the influence of cybersecurity awareness on continuous accounting implementation. It also shows that green human capital variables to continuous accounting implementation moderated by green transformational leadership have a coefficient value of -0.069 and a probability value of 0.120, this result shows that green transformational leadership does not moderate the influence of green human capital on continuous accounting implementation. It shows that the coefficient of determination has an Adjusted R-Squared value of 50.10%.

CONCLUSION

This study tested digital capability, cybersecurity awareness, green human capital, green transformational leadership, gender and experience towards continuous accounting implementation. The result shows that digital capability has no effect on continuous accounting implementation. Cybersecurity awareness has a positive effect on continuous accounting implementation. Green human capital has a positive effect on continuous accounting implementation. Green transformational leadership has a positive effect on continuous accounting implementation. Gender has no effect on continuous accounting implementation. Experience negatively affects continuous accounting implementation. Green transformational leadership strengthens the influence of digital capability on continuous accounting implementation. Green transformational leadership does not moderate the influence of cybersecurity awareness on continuous accounting implementation. Green transformational leadership does not moderate the influence of green human capital on continuous accounting implementation.

The implication of this study is the Indonesian banking need to increase cybersecurity awareness to their goals both for short-term and long-term to support continuous accounting implementation in Indonesia. While, the regulator needs to start find out how to enforce company to implement concept of green human capital and green transformational leadership. The future study could enhance research variable using green transformational leadership as intervening variable and also explores the study in the other country or regional.

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