

عنوان مقاله:

Application of information technology in accounting: advantages and challenges

محل انتشار:

سومین کنفرانس بین المللی تحقیقات پیشرفته در مدیریت و علوم انسانی (سال: 1402)

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نویسندگان:

Zohre Taheri - *PhD student in accounting, Faculty of Humanities, Ahvaz, Iran*

Amir Mohamadi - *Master of Accounting, Arak, Iran*

خلاصه مقاله:

Information technology and digital innovations have significantly changed the business environment. The scope of digital transformation is very wide and it has also affected the accounting and auditing systems. In this article, we examine the potential applications of information technology in the field of accounting. This research was conducted by descriptive-review approach. To collect data, library sources, valid databases and related articles have been used. Specifically, in this article, the IT-based accounting system and the innovations of Industry ۴.۰ in accounting are discussed. The results obtained in this article show that the implementation of IT-based accounting system is an inevitable necessity in the accounting department. The use of information technology in accounting increases speed, increases accuracy and prevents financial frauds. It was also found that the use of Industry ۴.۰ technologies significantly improves the power of accounting institutions in numerical calculations and providing coherent and correct financial reports. Finally, this article introduces the challenges caused by the use of information technology in accounting.

کلمات کلیدی:

Information and communication technology, Industry ۴.۰, Accounting, Financial reporting

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