

DAFTAR PUSTAKA

- Abubakari, M. S., Zakaria, G. A. N., dan Musa, J. (2024). Perceived compatibility and students' intention to adopt digital technologies in Islamic education institutions. *Cogent Education*, 11(1), 2430869.
- Adityaksa, R., dan Suyoso, A. L. A. (2025). The Impact of AI Adoption on Job Engagement and Employee Trust. *Golden Ratio of Human Resource Management*, 5(1), 133-140.
- Akel, S. A. A., dan Ibrahim, M. (2020). The Factors Effecing E-Filing Adoption Among Jordanian Firms: The Moderating Role Oftrust. *Palarch's J. Archaeol. Egypt/Egyptol*, 17, 14-31.
- Ammanath, B. 2022. Trustworthy AI: a business guide for navigating trust and ethics in AI. New Jersey: John Wiley & Sons.
- Amrozi, Y., Ramadhan, H., dan Maulana, M. I. (2022). Responsive Strategy Versus Efficiency Strategy On New Product Launches (A Study Literature). *Media Ekonomi*, 22(1), 45-52.
- Asni, A., Chairunnisa, D., Salsabila, S., Putri, D. M., Alya, S., dan Ryansyah, M. R. (2025). Analisis GAP Generasi:: Generasi Milenial dan Generasi Z di Lingkungan Kampus. *Indonesian Research Journal on Education*, 5(1), 374-380.
- Cakrawala. (2023). *Pengertian Teknologi: Jenis-Jenis dan Manfaatnya Bagi Kehidupan Manusia*. [online].
<https://www.cakrawala.ac.id/berita/teknologi-adalah#:~:text=Secara%20umum%2C%20pengertian%20teknologi%20adalah,berbagai%20permasalahan%20dalam%20kehidupan%20manusia.>
[22 April 2025].
- Candiwan, C., dan Annikmah, R. R. (2024, June). Exploring the Impact of Artificial Intelligence on User Satisfaction and Acceptance in Digital Banking Services in Indonesia. In *2024 IEEE 30th International Conference on Telecommunications (ICT)* (pp. 1-8). IEEE.

- Collosa, A. (2022). *Robotic process automation in Tax Administrations*. [online]. <https://www.ciat.org/ciatblog-robotic-process-automation-in-tax-administrations/?lang=en> [22 April 2025].
- Darussalam. (2022). *Webinar PKE 2022: Penerapan Ekonomi Digital: Penguatan dan Peran Konsultan Pajak dalam Praktik*. [online]. <https://www.youtube.com/watch?v=Qf3PwfBOdGc> [22 April 2025].
- Deloitte. (2025). *RPA for Tax*. [online]. <https://www.deloitte.com/global/en/services/tax/services/rpa-for-tax.html> [22 April 2025].
- ElectroNeek Robotics Inc. (2021). *RPA in Tax Processes: What Can Be Automated?*. [online]. <https://electroneek.com/blog/rpa-in-tax-processes-10-use-cases/> [22 April 2025].
- Fiqam, D. (2025). *Otomatisasi Pajak di Era Digital dengan Coretax Automation*. [online]. <https://idstar.co.id/otomatisasi-pajak-di-era-digital-dengan-coretax-automation/> [22 April 2025].
- George O. O., Dosumu, R. E., dan Makata, C.O. (2024). Strategic Vendor Relationship Management: A Conceptual Model for Building Sustainable Partnerships in Competitive Marketing Ecosystems. *Journal of Frontiers in Multidisciplinary Research*, 5(1), 112-118.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gómez Gandía, J. A., Gavrilă Gavrilă, S., de Lucas Ancillo, A., dan del Val Núñez, M. T. (2024). RPA as a challenge beyond technology: Self-learning and attitude needed for successful RPA implementation in the workplace. *Journal of the Knowledge Economy*, 1-28.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., and Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*, 3rd Ed., Thousand Oaks, CA: Sage.

- Hamid, R., Radji, D. L., dan Ismail, Y. L. (2020). Pengaruh Empathy dan Responsiveness Terhadap Minat Kunjungan Ulang Pelanggan. *Jurnal Oikos-Nomos*, 13(1), 27-38.
- Hardani, Auliya, N. H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., dan Istiqomah, R. R. 2020. Metode Penelitian Kualitatif & Kuantitatif. Yogyakarta: CV. Pustaka Ilmu Group Yogyakarta.
- IBM. (2025). *Apa itu robotic process automation (RPA)?*. [online]. <https://www.ibm.com/id-id/topics/rpa> [22 April 2025].
- Ismail, I. (2024). *6 Cara Jitu Membangun Keunggulan Kompetitif yang Kuat*. [online]. <https://bliss.id/blog/bisnis/keunggulan-kompetitif/> [22 April 2025].
- Ikatan Konsultan Pajak Indonesia. (2019). Standar Profesi Ikatan Konsultan Pajak Indonesia. Jawa Timur: IKPI.
- Jesica, J. (2020). *Analisis Pengaruh Persepsi Kemudahan dan Kemanfaatan Terhadap Perilaku Konsumen Untuk Minat Menggunakan Dompot Digital (Studi Pada Konsumen Starbucks Cabang Gambir)*. [online]. <http://repository.stei.ac.id/2373/> [22 April 2025].
- Kokina, J., Blanchette, S., Davenport, T. H., dan Pachamanova, D. (2025). Challenges and opportunities for artificial intelligence in auditing: Evidence from the field. *International Journal of Accounting Information Systems*, 56, 100734.
- Kumparan. (2025). *Teknologi Tepat Guna: Pengertian, Manfaat, dan Jenisnya*. [online]. <https://kumparan.com/how-to-tekno/teknologi-tepat-guna-pengertian-manfaat-dan-jenisnya-24IjZL2zumJ> [22 April 2025].
- Ladu, L., Koch, C., Ashari, P. A., Blind, K., dan Castka, P. (2024). Technology adoption and digital maturity in the conformity assessment industry: Empirical evidence from an international study. *Technology in Society*, 77, 102564.

Leroux, E., & Pupion, P. C. (2022). Smart territories and IoT adoption by local authorities: A question of trust, efficiency, and relationship with the citizen-user-taxpayer. *Technological Forecasting and Social Change*, 174, 121195.

Letjani, K. P., Kurniawan, K., dan Muthaiyah, S. (2025). Adoption of chatgpt in educational institutions in Botswana: A customer perspective. *Asia Pacific Management Review*, 30(1), 100346.

Lin, S. (2023). Based on the Two-Factor Theory, The Influence of Artificial Intelligence on Employee Motivation is Analyzed. *Frontiers in Business Economics and Management*, 11(3), 91-94.

Lutfi, A. (2022). Understanding the intention to adopt cloud-based accounting information system in Jordanian SMEs. *International Journal of Digital Accounting Research*, 22, 47-70.

Mahardhika, V. A. (2024). *Inovasi Teknologi Demi Kemudahan Layanan Pajak*. [online]. <https://pajak.go.id/index.php/id/artikel/inovasi-teknologi-demi-kemudahan-layanan-pajak> [22 April 2025].

Mahirah, L. H., Sisilia, K., dan Setyorini, R. (2022). Analisis TOE Mempengaruhi Adopsi Media Sosial untuk Produk UMKM di Sentra Kreasi Kabupaten Bandung. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*. 6(3), 176-194.

Nordhoff, S., Malmsten, V., Arem, B., Liu, P., dan Happee, R. (2021). A structural equation modeling approach for the acceptance of driverless automated shuttles based on constructs from the Unified Theory of Acceptance and Use of Technology and the Diffusion of Innovation Theory. *Transportation Research Part F*, 78, 58-73.

Novitasari, Dwi. 2022. *Manajemen Operasi: Konsep dan Esensi*. Yogyakarta: STIE Widya Wiwaha.

- Nugraheni, A. P., Sunaningsih, S. N., dan Khabibah, N. A. (2021). Peran Konsultan Pajak Terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi Terapan Indonesia*, 4(1), 51.
- O'Brien, K. (2024). *Apa yang dimaksud dengan transformasi digital?*. [online]. https://www.ibm.com/id-id/topics/digital-transformation?mhsrc=ibmsearch_a&mhq=apa%20yang%20dimaksud%20transformasi%20digital [22 April 2025].
- Oh, K., Kho, H., Choi, Y., dan Lee, S. (2022). Determinants for successful digital transformation. *Sustainability*, 14(3), 1215.
- Okeke, N. I., Alabi, O. A., Igwe, A. N., Ofodile, O. C., dan Ewim, C. P. M. (2024). AI in customer feedback integration: A data-driven framework for enhancing business strategy. *World J. Advanced Res. Reviews*, 24(1), 3207-3220.
- OMNI. (2025). *Inovasi Teknologi Digital: Manfaat, Jenis, dan Tantangannya*. [online]. <https://omni.gg/blog/inovasi-teknologi-digital/> [22 April 2025].
- Oyedokun, O., Ewim, S. E., & Oyeyemi, O. P. (2024). A comprehensive review of machine learning applications in aml transaction monitoring. *Int J Eng Res Dev*, 20(11), 173-43.
- Panda. (2024). *Membuat Teknologi Tepat Guna Terjangkau dan Mudah Digunakan: Menangani Hambatan Adopsi*. [online]. <https://www.panda.id/membuat-teknologi-tepat-guna-terjangkau-dan-mudah-digunakan-meredam-hambatan-adopsi/> [22 April 2025].
- Pangestu, R. A. (2024). *Peran Konsultan Pajak dalam Kewajiban Perpajakan*. [online]. <https://bmgconsulting.co.id/peran-konsultan-pajak-dalam-kewajiban-perpajakan/> [22 April 2025].
- Paramita, A. J. (2024). *Antara Teknologi atau Lingkungan*. [online]. <https://kallainstitute.ac.id/antara-teknologi-atau-lingkungan/> [22 April 2025].

- Park, I., Kim, D., Moon, J., Kim, S., Kang, Y., dan Bae, S. (2022). Searching for new technology acceptance model under social context: Analyzing the determinants of acceptance of intelligent information technology in digital transformation and implications for the requisites of digital sustainability. *Sustainability*, 14(1), 579.
- Perdana, A., Lee, H. H., Koh, S., dan Arisandi, D. (2022). Data analytics in small and mid-size enterprises: Enablers and inhibitors for business value and firm performance. *International Journal of Accounting Information Systems*, 44, 100547.
- Populix. (2024). *Path Analysis: Definisi, Cara Menggunakan, Contoh*. [online]. <https://info.populix.co/articles/path-analysis-adalah/> [22 April 2025].
- Plattfaut, R., dan Borghoff V. (2022). Robotic Process Automation: A Literature-Based Research Agenda. *Journal of Information Systems*, 36 (2), 173–191.
- PMK. (2022). Perubahan atas Peraturan menteri Keuangan Nomor 111/PMK.03/2014 tentang Konsultan Pajak. No 175/PMK.01/2022.
- PMK. (2014). Konsultan Pajak. No 111/PMK.03/2014.
- Pratama, F. C. (2020). *Porter's Five Forces : Lima Hal Sebelum Bersaing*. [online]. <https://binus.ac.id/malang/2020/08/porters-five-forces-lima-hal-sebelum-bersaing/> [22 April 2025].
- Proxisis. (2024). *10 Inovasi Teknologi yang Akan Mengubah Dunia di Tahun 2025*. [online]. <https://it.proxisisgroup.com/10-inovasi-teknologi-yang-akan-mengubah-dunia-di-tahun-2025/> [22 April 2025].
- Rahayu, R., Aulia, R., Atriani, E., Nurhayati, N., Arni, A., dan Arsal, M. (2024). Transformasi Digital Terhadap Peran Akuntan Sebagai Konsultan Digital: Dampak Sosial Dan Ekonomi Terhadap Pengembangan Industri Dan Ekonomi Digital. *IJMA (Indonesian Journal of Management and Accounting)*, 5(2), 285-293.

Richey, R. G., Roath, A. S., Adams, F. G., dan Wieland, A. (2022). A Responsiveness View of logistics and supply chain management. *J Bus Logist*, 43, 62–91.

Ringle, Christian M., Wende, Sven, & Becker, Jan-Michael. (2024). SmartPLS 4. Bönningstedt: SmartPLS. Retrieved from <https://www.smartpls.com>

Roemer, E., Schuberth, F., dan Henseler, J. (2021). HTMT2—an improved criterion for assessing discriminant validity in structural equation modeling. *Industrial management & data systems*, 121(12), 2637-2650.

Rowe, W. G., dan Nevmerzhytskyi, S. (2025). Demonstrating the importance of the strategy implementation process to an entire organization. *Organizational Dynamics*, 101153.

Santoso, W., Sitorus, P. M., Batunanggar, S., Krisanti, F. T., Anggadwita, G., dan Alamsyah, A. (2021). Talent mapping: a strategic approach toward digitalization initiatives in the banking and financial technology (FinTech) industry in Indonesia. *Journal of Science and Technology Policy Management*, 12(3), 399-420.

Sari, R. P. (2024). *Apa Itu Artificial Intelligence? Pengertian dan Contohnya*. [online]. <https://aihub.id/pengetahuan-dasar/ai-pengertian-contohnya> [22 April 2025].

Sharma, C., Bharadwaj, S. S., Gupta, N., dan Jain, H. (2023). Robotic process automation adoption: contextual factors from service sectors in an emerging economy. *Journal of Enterprise Information Management*, 36(1), 252-274.

Syarif, M. (2020). *Strategi Rantai Pasok dan Kinerja Rantai Pasok (part 2)*. [online]. <https://msyarif.id/strategi-dan-kinerja-supply-chain-management/> [22 April 2025].

Seethamraju, R., dan Hecimovic, A. (2023). Adoption of artificial intelligence in auditing: An exploratory study. *Australian Journal of Management*, 48(4), 780-800.

Segun-Falade, O. D., Osundare, O. S., Kedi, W. E., Okeleke, P. A., Ijomah, T. I., dan Abdul-Azeez, O. Y. (2024). Utilizing machine learning algorithms to enhance predictive analytics in customer behavior studies. *International Journal of Scholarly Research in Engineering and Technology*, 4(1), 101-113.

Sembiring, T., Irmawati, Sabir, M., dan Tjahyadi, I. 2024. Buku Ajar Metodologi Penelitian (Teori dan Praktik). Karawang: CV Saba Jaya Publisher.

Serang, Serlin. 2023. Manajemen Operasional. Purbalingga: Eureka Media Aksara.

Seshadrinathan, S., dan Chandra, S. (2021). Exploring factors influencing adoption of blockchain in accounting applications using technology–organization–environment framework. *Journal of International Technology and Information Management*, 30(1), 30-68.

Setiyani, L., dan Rostiani, Y. (2021). Analysis of E-Commerce Adoption by SMEs Using the Technology-Organization-Environment (TOE) Model: A Case Study in Karawang, Indonesia. *International Journal Of Science Technology & Management*, 2(4), 1113-1132

Shahadat, M. H., Nekmahmud, M., Ebrahimi, P., dan Fekete-Farkas, M. (2023). Digital technology adoption in SMEs: what technological, environmental and organizational factors influence in emerging countries?. *Global Business Review*, 09721509221137199.

Shetty, J. P., dan Panda, R. (2023). Cloud adoption in Indian SMEs—an empirical analysis. *Benchmarking: An International Journal*, 30(4), 1345-1366.

Shim, H. S., Han, S. L., dan Ha, J. (2020). The effects of consumer readiness on the adoption of self-service technology: Moderating effects of consumer traits and situational factors. *Sustainability*, 13(1), 95.

Siew, E. G., Rosli, K., dan Yeow, P. H. (2020). Organizational and environmental influences in the adoption of computer-assisted audit tools and techniques (CAATTs) by audit firms in Malaysia. *International Journal of Accounting Information Systems*, 36, 100445.

- Sitoresmi, A. R. (2021). *Pengertian Lingkungan, Macam, Manfaat dan Cara Melestarikannya yang Wajib Diketahui*. [online]. <https://www.liputan6.com/hot/read/4684938/pengertian-lingkungan-macam-manfaat-dan-cara-melestarikannya-yang-wajib-diketahui?page=2> [22 April 2025].
- Soewarno, N., Tjahjadi, B., dan Permatanadia, D. (2020). Competitive Pressure and Business Performance in East Java Batik Industry. *Journal of Asian Finance, Economics and Business*, 7(12), 329–336.
- Sönmezay, M. (2023). The Effects of New Service Development Antecedents On New Service Performance: A Research On E-Commerce Businesses. *İzmir İktisat Dergisi*, 38(1), 54-76.
- Stryker, C., dan Kavlakoglu, E. (2024). *Apa itu AI?*. [online]. <https://www.ibm.com/id-id/topics/artificial-intelligence> [22 April 2025].
- Syahrizal, H., dan Jailani, M. S. (2023). *Jenis-jenis penelitian dalam penelitian kuantitatif dan kualitatif*. *QOSIM: Jurnal Pendidikan, Sosial & Humaniora*, 1 (1), 13-23.
- Tambunan, R. (2023). *Artificial Intelligence Bisa Gantikan Peran Konsultan Pajak? Ini Kata Ketum IKPI*. [online]. <https://ikpi.or.id/artificial-intelligence-bisa-gantikan-peran-konsultan-pajak-ini-kata-ketum-ikpi/> [22 April 2025].
- Tanjung, A. S., Purba, A. M., dan Muhammad, M. (2022). Pemahaman terhadap Teori-Teori Organisasi. *Jurnal Pendidikan dan Konseling*, 4(4), 5816-5823.
- Tarigan, Z. J. H., Tanuwijaya, N. C., dan Siagian, H. (2020). Does top management attentiveness affect green performance through green purchasing and supplier collaboration? *Academy of Strategic Management Journal*, 19(4), 1-10.
- Teribery, D. (2025). *What accountants need to know about robotic process automation*. [online].

<https://tax.thomsonreuters.com/en/insights/articles/what-accountants-should-know-about-robotic-process-automation> [22 April 2025].

The New Era of Accounting: Navigating, AI, Talent, and Technology. (2025). Future Ready Accountant Report. United States: Wolters Kluwer.

Trinh, H. N., Tran, H. H. dan Vuong, D.H.Q. (2020). Determinants of consumers' intention to use credit card: a perspective of multifaceted perceived risk. *Asian Journal of Economics and Banking*, 4(3), 105-120.

Twin, A. (2025). *Competitive Advantage Definition With Types and Examples*. [online].https://www.investopedia.com/terms/c/competitive_advantage.asp [22 April 2025].

Undang-Undang Republik Indonesia. (2007). Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan. UU Nomor 23 Tahun 1997.

Undang-Undang Republik Indonesia. 1997. Pengelolaan Lingkungan Hidup. UU Nomor 28 Tahun 2007.

Valtonen, A., dan Holopainen, M. (2025). Mitigating employee resistance and achieving well-being in digital transformation. *Information Technology & People*, 38(8), 42-72.

Weritz, P., Braojos, J., dan Matute, J. (2020). Exploring the antecedents of digital transformation: Dynamic capabilities and digital culture aspects to achieve digital maturity. *Americas Conference on Information Systems*. 1-10.

Wildan, M. (2022). *Digitalisasi Makin Tak Terbendung, Konsultan Pajak Perlu Beradaptasi*. [online].
<https://news.ddtc.co.id/berita/nasional/42668/digitalisasi-makin-tak-terbendung-konsultan-pajak-perlu-beradaptasi> [22 April 2025].

Xu, X., dan Zainal, S. R. (2025). Relative advantage, technology innovativeness: Digital transformation acceptance attitude and employee creativity. *Environment and Social Psychology*, 10(3), 1-20.