

**The effect of digital transformation of accounting on the organization of chartered accountancy firms, in Morocco: an exploratory qualitative study**

**L'effet de la transformation numérique de la comptabilité sur l'organisation des cabinets d'expertise comptable, au Maroc : une étude qualitative exploratoire**

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## Abstract

This paper examines the impact of digital transformation on the organizational structure of chartered accountancy firms in Morocco. Chartered accountancy firms, which specialize in accounting, financial reporting, and strategic advisory, are undergoing a major transformation due to digital advances in accounting. This qualitative study examines how this wave of digitization affects the organizational dynamics of these firms. Through interviews with representatives of ten accounting firms in different Moroccan cities, the study identifies key adjustments due to digitization. The findings highlight notable changes in job roles and responsibilities, increased communication and collaboration, and improvements in decision-making techniques. These insights contribute to providing deeper insights into the way virtual tools are reshaping traditional accounting structures and practices in Morocco, and provide valuable implications for practitioners and decision-makers.

**Keywords:** Digital transformation; Accounting; Organization; Chartered accountancy firms

## Résumé

Cet article examine l'impact de la transformation numérique sur la structure organisationnelle des cabinets d'expertise comptable au Maroc. Les cabinets d'expertise comptable se spécialisent dans la comptabilité, l'information financière et le conseil stratégique, subissent une transformation majeure en raison des changements numériques dans le domaine de la comptabilité. Cette étude qualitative examine comment cette vague de numérisation affecte la dynamique organisationnelle de ces cabinets. Grâce à des entretiens avec des représentants de dix cabinets comptables dans différentes villes marocaines, l'étude identifie les principaux ajustements dus à la numérisation. Les résultats mettent en évidence des changements notables dans les rôles et les responsabilités professionnelles, une communication et une collaboration accrues, ainsi que des améliorations dans les techniques de prise de décision. Ces résultats permettent de mieux comprendre la manière dont les outils virtuels remodelent les structures et les pratiques comptables traditionnelles au Maroc, et ont des implications précieuses pour les praticiens et les décideurs.

**Mots clés :** La transformation numérique ; comptabilité ; organisation ; cabinets d'expertise comptable

## Introduction

Digital transformation has had a significant impact on the accounting industry, with the emergence of technologies like OCR, AI, robotics, and ERP in the cloud. In Portugal, both large enterprises and SMEs have embraced digital transformation, although SMEs face challenges due to technical and financial limitations (Gonçalves & al 2022). The key technologies used by accounting service enterprises include OCR, AI, robotics, and ERP in the cloud. However, barriers such as resistance to change, organizational culture, and cost hinder widespread adoption (Dinesh Kumar G. R. 2023). Tax authorities play a crucial role in promoting digital transformation by facilitating dematerialization processes and creating intuitive digital platforms (Tiron-Tudor & al 2022). Digitalization has transformed the way accountants operate by replacing manual tasks with online accounting software and automation tools (Gulin & al 2019). Accountants need to adapt to new standards and regulations related to technological tools while facing competition and pressure on fees. To remain relevant, chartered accountants must prioritize client satisfaction and offer tailored services that leverage digitalization opportunities (Shmyhel 2020). This essay aims to explore the impact of digital transformation on chartered accountancy firms in Morocco through case studies and qualitative data. It seeks to understand the role of accountants in the digital era and their interaction with emerging technologies, providing practical insights into the relationship between technological advancements, labor market dynamics, and the future of the accounting profession. The study of the effect of digital transformation on organizational structure is of utmost importance in understanding the impact on chartered accountancy firms in Morocco (Regragui 2022). The rapid digitalization of the accounting profession has led to significant changes in how businesses operate. Manual and repetitive tasks are being replaced by online accounting software and automation tools, while artificial intelligence is playing a growing role in financial data analysis. This transformation offers exciting opportunities for accountants to provide more strategic support to their clients (Petkov 2020).

However, along with these opportunities come challenges. Accountants must adapt to new accounting standards and regulations related to technological tools. Additionally, the emergence of new roles focusing on data analysis and strategy consulting requires a shift in the skills required in the profession. The traditional fees charged by accountancy firms are also under pressure due to increased competition from the uberization of certain aspects of accounting.

To remain relevant in this changing environment, chartered accountants need to prioritize client satisfaction and tailor their service offerings to meet current needs. They must also leverage digitalization to differentiate themselves from competitors and provide added value to their clients.

By studying the effect of digital transformation on organizational structure, we can gain insights into how chartered accountancy firms can navigate this new landscape successfully. This research will contribute valuable knowledge on strategies that firms can adopt to adapt to technological advancements and ensure their continued success in the industry (Gonçalves & al 2022; Dinesh Kumar G. R. 2023; Prasad 2023). The purpose of this study is to explore the impact of digital transformation on the organizational structure and performance of chartered accountancy firms in Morocco. The study aims to answer the following question **what is the effect of digital transformation of accounting on the organizational structure of chartered accountancy firms, in Morocco on organizational structure?** To achieve this, a qualitative and exploratory approach will be followed, using three case studies and semi-structured interviews. The study will examine the adoption of digital technologies in small and medium-sized accounting service enterprises in Morocco, with a focus on Industry 4.0 technologies such as optical character recognition (OCR), artificial intelligence (AI), robotics, and enterprise resource planning (ERP) in the cloud. The main barriers to digital transformation in accounting are expected to be resistance to change, organizational culture, and price. The study also aims to provide practical insights into the potential relationship between technological development and labor market dynamics for accounting professionals. By better understanding the impact of digital transformation on chartered accountancy firms, this research contributes to the overall understanding of the role of accounting and accountants in organizations and society in the digital era. It also provides valuable insights for researchers, policymakers, teachers, professional bodies, and accounting professionals interested in navigating the challenges and opportunities brought about by digital transformation in Morocco's accounting sector (Bentaher 2023).

## **1. Literature review: Overview of chartered accountancy firms organization and digital transformation of accounting**

### **1.1. Definition and role of chartered accountancy firms**

Chartered accountancy firms in Morocco are essential for providing auditing, financial analysis, and advisory services to businesses and individuals. They uphold accounting standards, promote transparency, and contribute to the economy (Yurisandi and Puspitasari 2015). Digital

transformation has impacted these firms, offering opportunities for growth and competitiveness. By adopting digital tools, chartered accountants can streamline processes, improve service quality, and maintain an edge. Certification as a chartered accountant or auditor requires internships with professional bodies that adhere to international standards. However, stakeholders' express concerns about graduates' vocational competences, including communication skills and digital literacy (Pendaries and Pendaries 2015).

(Song, Chen, and Gu 2023) reveals that the organizational dimension along with the technological dimension of companies has an important role in adopting the culture of digitization, but the relationship between organization and digitization can go in both directions, the organization structure in accountancy firms can be affected by the digital changes intention in order to enhance the competitiveness also the digital changes and innovation intention can impact the limits of power responsibilities and tasks in the organizational structures of accountancy firms, so it's a double way relation as the (figure 1) shows.

**Figure N°1:** The organizational dimension and digital transformation



**Source: Authors**

The future of chartered accountancy firms lies in adapting to digital transformation, embracing technology for innovation and added-value services. Cloud computing and data analytics can help them stay ahead and differentiate themselves (De la palliere & al 2023). Chartered accountancy firms in Morocco are crucial for financial transparency and must integrate digital tools and keep up with industry developments to enhance their advisory role, improve efficiency, and remain competitive (Trigui and Chapellier 2006).

Digital transformation has a significant impact on the organizational structure and performance of chartered accountancy firms in Morocco. Embracing digital technologies allows accountants to expand their client portfolio, enhance their brand image, and stand out in a competitive market. Integrating digitalization into their day-to-day practice is essential for accountants to offer superior service and remain competitive. The adoption of digital transformation benefits

not only individual firms but also the country's economy as a whole, creating new professional roles and contributing to economic growth. It is crucial for universities to integrate education requirements into master's programs to ensure graduates have the necessary skills for success in the accounting profession. Stakeholders' perceptions highlight areas for improvement, such as communication skills, digital competences, and leadership qualities (Sido and Lakrarsi 2021). The future of accounting will be shaped by digital transformation, with professionals focusing on providing added-value services to clients. Cloud computing and data analytics have the potential to transform society and disrupt business models (Gonçalves & al 2022). By embracing technology and leveraging digital tools, accountancy firms can gain market share and differentiate themselves from competitors. In conclusion, embracing digitalization allows accountancy firms in Morocco to expand, enhance their brand, and remain competitive, while integrating vocational competences into education programs is crucial for producing skilled graduates (El Omari and Khlif 2014).

## **1.2 Digital transformation in accounting**

Digital transformation in accounting refers to the integration of physical and digital processes into decentralized systems, leading to significant changes in the organizational and social environment. It encompasses the use of information technologies to simplify accounting processes and reduce the workload of accountants (Alfartoosi and Jusoh 2020). The impact of digital transformation on accounting is still uncertain, as it presents both opportunities and threats (Dimitriu and Matei 2014). On one hand, automation through technologies like blockchain, Big Data, artificial intelligence, and cloud-based analytics can automate decision-making on a large scale (Ibouh & al. 2022). However, it also increases the complexity and potential risks in maintaining data quality (Bounfour & al 2016). From the perspective of accounting professionals, digital transformation can be seen as a threat due to the automation of tasks traditionally performed by accountants. However, it also presents an opportunity by freeing up time for accountants to focus on value-added activities (Phornlaphatrachakorn and Kalasindhu 2021). This study aims to explore the impact of digital transformation on chartered accountancy firms in Morocco by analyzing the level of implementation of Industry 4.0, identifying benefits and challenges, exploring its impact on accountants' daily life and future profession, assessing cybersecurity risks, and identifying the digital skills required in the digital era. Overall, digital transformation has a significant impact on accounting information systems, the accounting sector as a whole, and the accounting profession itself. It is crucial for

accountants to embrace digital technologies and adapt to new industry trends in order to remain competitive in today's evolving business environment (Chyzhevska et al. 2021).

In the future, a lot of accounting work will be done by professionals working with machines in a hybrid environment. The variety of competences will grow in this way as well. These competencies will include skills like "data and technology analysis skills," "IT forensics, IT auditing, and data analytics," and "knowledge in transitioning to new disclosure regulations, new forms of disclosures, and awareness of the interconnectedness between financial and non-financial reporting." These competencies will go beyond the standard, fundamental accounting and management knowledge, as well as the interpersonal skills already required for "analysis, innovative problem solving, communication, and customer relations." and it will encompass abilities like "data and technology analysis skills" , "IT forensics, IT auditing, and data analytics" , and information "knowledge in transitioning to new disclosure regulations, new forms of disclosures, and awareness of the interconnectedness between financial and non-financial reporting" .

**Table N°1:** Potential current and future skills required in accounting

| Technical Skills/Hard Skills                   |   | Social Skills             |                                       |
|--|---|---------------------------|---------------------------------------|
| Understanding the capabilities of the software | Basics of coding                              | Strong communication      | Emotional intelligence ethical        |
| Analysis skills                                | Fintech software knowledge                    | Conflict solving          | Adaptability, tolerant of uncertainty |
| Data visualisation                             | Data security, forensic tools                 | Leadership skills         | Sales knowledge                       |
| Knowledge of International Standard            | Data warehouse management                     | Risk management           | Innovative/Creative                   |
| Knowledge of industry-specific regulations     | Enterprise resource planning (ERP) experience | Strategic decision making | Customer service orientation          |

Source: (Gonçalves & al 2022)

### 1.3 Impact on the organizational structure of chartered accountancy firms

#### 1.3.1 Changes in job roles and responsibilities

The digital transformation has significantly changed the role of accountants in chartered accountancy firms in Morocco. Previously, accountants were responsible for manual tasks such as data entry and number crunching. However, with automation, these tasks have been replaced,

allowing accountants to focus on more analytical and interactive operations. They now have access to advanced technologies like business intelligence and data analysis. The impact of digital transformation on the organizational structure of these firms is significant, with new job roles emerging such as Blockchain Accountant and Analytics Guru. While there are challenges, such as the potential replacement of traditional roles by automation, there are also opportunities for accountants to focus on strategy development and human interactions. It is important for accounting professionals to acquire digital skills and adapt to emerging technologies to remain relevant in this changing landscape (Savić and Pavlović 2023).

### **1.3.2 Changes in communication and collaboration within the organization**

Digital transformation has had a significant impact on communication and collaboration within chartered accountancy firms in Morocco. Traditional methods such as face-to-face meetings, phone calls, and emails have been replaced by more advanced and efficient tools like online collaboration platforms, video conferencing software, and instant messaging applications. These digital tools have streamlined communication processes and improved overall efficiency. Real-time access to financial information through online accounting software has facilitated smooth communication between accountants and clients, allowing for personalized dashboards to monitor changes in financial situations (Marchoud 2023). The availability of real-time financial information has empowered accountants to offer proactive advice and make informed decisions promptly. Automation has also transformed the organizational structure of these firms, freeing up time for accountants to focus on higher-value tasks by automating mundane jobs through accounting software. Digital transformation has highlighted the need for a blend of technical skills and traditional accounting knowledge, with accountants needing both digital literacy and the ability to apply accounting principles for accurate data analysis and interpretation. Striking a balance between technological skills and core accounting competencies is crucial for professionals in this field (Wilson and Sangster 1992).

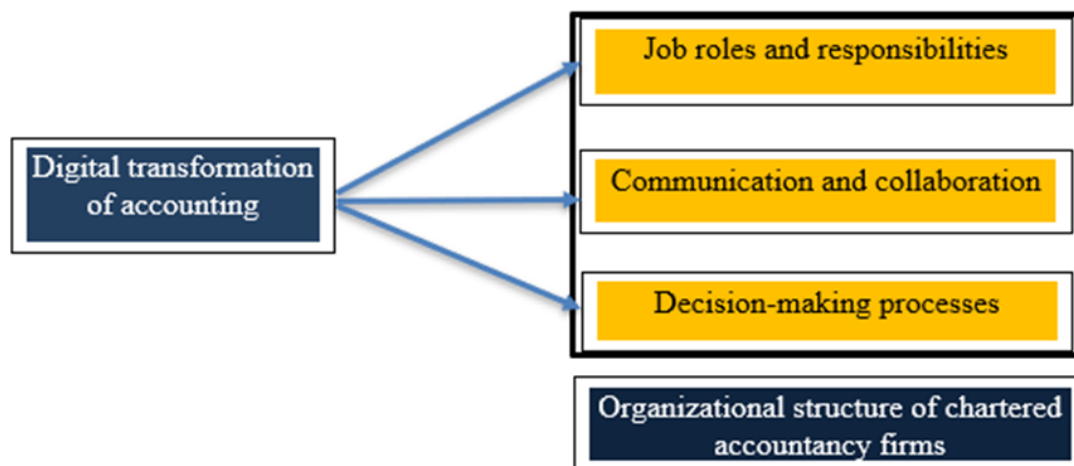
### **1.3.3 Changes in decision-making processes**

The digital transformation has had a profound impact on decision-making processes and organizational structures in chartered accountancy firms in Morocco. Previously, accountants relied on manual operations and traditional accounting practices, leading to errors and delays. However, the adoption of digital tools and automation has optimized accounting processes, reducing time spent on manual tasks and improving overall efficiency. Accountants now have access to real-time financial information through online accounting software, enabling better collaboration with clients and promoting smooth communication. This availability of instant

updates empowers accountants to make informed decisions in a timely manner. The use of integrated systems and automated data collection has also improved the quality of financial data by reducing the risk of human error (Isip 2023).

Digitalization has also changed the role of accountants within companies. Collaboration with data scientists and IT colleagues has become crucial in a blockchain-based work environment. Accountants must develop digital skills and work with complex data sets to deliver information efficiently. Integrating internet-related technologies into accounting activity enhances the reliability of financial data through transparent systems like blockchain or cloud technologies. This increased reliability strengthens the auditor's opinion and builds trust among investors and stakeholders. Emerging technologies also require accountants to develop new skills for planning and conducting audits. Overall, digital transformation has brought greater efficiency, improved collaboration, access to real-time information, enhanced data quality, and the need for continual learning and adaptation to new technologies. The future of the accounting profession lies in leveraging digital tools while maintaining a balance between Job roles and responsibilities, communication and collaboration and decision-making processes (figure 2).

**Figure N°2: Research model**



Source: Authors

## 2. Methodology: Exploratory qualitative study through interviews with Accountants

### 2.1 Justification for using qualitative approach

This qualitative study focuses on the impact of digital transformation on chartered accountancy firms in Morocco. The use of interviews with accountants is justified as it allows for an in-depth exploration of their experiences and challenges related to digital transformation. Interviews

enable researchers to gather rich and detailed information directly from participants, delving deeper into their thoughts and opinions. This approach captures the human element within the context of digital transformation and helps understand how these changes affect roles and responsibilities within firms. Qualitative research also allows for flexibility and adaptability during data collection, ensuring a comprehensive understanding of the topic. Overall, this study aims to gain insights into how organizations are adapting to digital transformation and inform effective strategies for managing it in the future.

## 2.2 Sample of participants

This study examines the impact of digital transformation on chartered accountancy firms in Morocco. Interviews with experienced accountants will be conducted to gather data. The literature review emphasizes the need for incorporating new technologies into accounting curricula and identifies factors that affect the acceptance of new technologies in accounting firms. Thematic analysis will be used to analyze the interview data, considering criteria such as internet-related technologies addressed, research methods used, areas impacted by digital transformation, and interest groups involved. Previous studies suggest that digital transformation will change entry-level employment and require professionals to continually learn and adapt. However, it also presents opportunities for accountants to collaborate with data scientists and increase the reliability of financial data. our sample consists of 10 chartered accountancy firms, determined according to the stratified random sampling method, and we stopped the interviews when we noticed repetitions in the answers, according to the saturation principle. Our sample is presented as the table below shows:

**Table N°2: Sample of participants in the qualitative study**

| Chartered accounting firms | Services  | Number of employees | Years of experience | interviewed                   |
|----------------------------|---|---------------------|---------------------|-------------------------------|
| Accounting firm 1          | accounting, auditing, company formation, financial consulting,          | 8                   | 15                  | the accountant office manager |
| Accounting firm 2          | accounting, auditing, company formation, financial consulting,          | 9                   | 22                  | Communication manager         |
| Accounting firm 3          | accounting, auditing, company formation, financial consulting, training | 11                  | 12                  | the accountant office manager |

|                    |   |    |    |                               |
|--------------------|---|----|----|-------------------------------|
| Accounting firm 4  | accounting, auditing, company formation, financial consulting, training | 7  | 10 | Assistant accountant          |
| Accounting firm 5  | accounting, company formation, financial consulting,                    | 12 | 6  | the accountant office manager |
| Accounting firm 6  | accounting, auditing, company formation, financial consulting, training | 10 | 13 | Assistant accountant          |
| Accounting firm 7  | accounting, company formation, financial consulting,                    | 10 | 13 | the accountant office manager |
| Accounting firm 8  | accounting company formation, financial consulting,                     | 8  | 15 | the accountant office manager |
| Accounting firm 9  | accounting, company formation, financial consulting,                    | 8  | 5  | the accountant office manager |
| Accounting firm 10 | accounting, auditing, company formation, financial consulting           | 7  | 10 | the accountant office manager |

### 2.3 Data collection process

This qualitative study explored the impact of digital transformation on chartered accountancy firms in Morocco. Interviews were conducted with 10 accounting firms in different Moroccan cities. For each interview, we made appointments in advance with the target respondents, accountants office managers, Communication manager and Accounting Assistants. The average duration of each interview was estimated at 35 minutes, with conversations recorded, notes taken and responses transcribed after the interview. In fact, the final number of interviews was decided on the basis of the principle of information saturation defined by (Glaser and Strauss, 1967) as soon as we felt that the respondents were no longer providing original information in relation to that already collected. This study was carried out over a month and half, Jun and July 2024. With regard to the analysis of the results, we carried out a content analysis.

### 3. Findings: Presentation and analysis of interview responses

The findings from interviews with accountants provide valuable insights into the impact of digital transformation on the organizational structure and performance of chartered accountancy firms in Morocco. The accounting professionals interviewed expressed their involvement in digital transformation processes, acknowledging the transversal nature of



Overall, these findings underscore that digital transformation is reshaping the roles and responsibilities of accountants in chartered accountancy firms in Morocco. The integration of emerging technologies such as electronic invoicing presents both dilemmas and opportunities for these firms. Adapting to these changes will require a deep understanding of how technologies can solve accounting problems while also developing new skills aligned with technological advancements.

To succeed in this transformative era, it is crucial for chartered accountancy firms to reconcile the potential of technological tools with the realities on the ground. Accountants must be able to navigate through vast volumes of information, comprehend and report it accurately, and leverage data-driven insights to better advise firms and their stakeholders. By embracing digital transformation, chartered accountancy firms in Morocco can position themselves for a bright future of increased efficiency, improved accuracy, and enhanced value creation.

#### **4. Discussion**

##### **4.1. Interpretation of findings**

The impact of digital transformation on chartered accountancy firms in Morocco is discussed in this document. The degree of digital technology adoption in these firms is influenced by external factors and industry practices. Automation and digital transformation will greatly affect financial reporting, auditing, and the accounting profession as a whole. Accountants should embrace technological advancements, as they offer opportunities for improved accuracy, automation, forecasting, and identifying misconduct. However, unclear regulations and outdated skills can hinder the implementation of digital transformation. Accountants must deepen their understanding of technology, develop new IT skills, and combine accounting knowledge with IT skills to prepare for the future. The role of accountants and auditors is also subject to change with digital technologies, impacting professional identity and trust. New occupations combining accounting and IT skills are emerging, creating new dynamics that require further research. The curriculum in accounting education needs to be modernized to meet industry requirements. Digital transformation presents benefits such as simplifying procedures and improving efficiency, but it also requires a shift in the role of accountants and the need for added-value services. Accountants must embrace technological advancements to stay competitive and provide differentiated services. Overall, this study contributes to understanding the impact of digital transformation on chartered accountancy firms in Morocco and emphasizes the need for accountants to adapt and embrace technology.

#### **4.2. Implications for chartered accountancy firms in Morocco**

The digital transformation is having a significant impact on chartered accountancy firms in Morocco, and it is important for practitioners and educators to understand the implications and challenges associated with this change. One key implication is the need for firms to adapt their organizational structures to accommodate new technologies such as artificial intelligence, blockchain, and big data. This requires a shift in job descriptions and the development of new skills, including expertise in IT, data analysis, and statistics. Universities also need to update their accounting curricula to ensure graduates have the necessary technological skills for the job market. Digital technologies also challenge traditional markers of professional judgment, expertise, and public interest, and practitioners need to understand how their professional identity may change as automation and digital tools become more prevalent. There are several questions that require further research and analysis, including how digital technologies influence job descriptions, power relations, boundaries, and knowledge production within the accounting field. It is also important to explore practitioners' motivation, resistance, perception, assumptions, expectations, and knowledge regarding digital transformation. By embracing these changes, chartered accountancy firms can enhance their performance, provide more value-added services, and remain competitive in a rapidly evolving business landscape.

#### **Conclusion**

In conclusion, the digital transformation is having a significant impact on the organizational structure and performance of chartered accountancy firms in Morocco. The profession of accounting is evolving rapidly, and CPAs and accountants must prepare themselves for the changes that lie ahead. Digital transformation is seen as a powerful tool for enhancing the performance of firms through disruptive changes in business models, processes, customer experiences, and operations. Many banks worldwide have already embraced digital technologies to attract new customers and increase sales revenue. However, it is important to note that there is no standard definition of digital transformation, and it means different things to different scholars and researchers. It refers to the alterations that occur in an organization due to the adoption of disruptive digital technologies. The implementation of digital transformation in chartered accountancy firms requires a good combination of business model alignment, technology capabilities, digital culture, organizational engagement, and leadership skills.

While the impact of digital transformation on small- and medium-sized enterprises (SMEs) has been studied to some extent, there are limited empirical quantitative studies available specifically on the performance of chartered accountancy firms. It is crucial to understand how

digital transformation affects operational, financial, and innovation performance in these firms. Furthermore, it is essential for accounting professionals to adapt to the potential disruptions brought about by emerging technologies in the digitized accounting ecosystem. Automation and other data-driven technologies can free accountants from mundane tasks and allow them to play a more creative and strategic role in their companies. However, there is a need for adequate training and investment in tools to fully leverage these technologies.

In conclusion, understanding the impact of digital transformation on organizational structure and performance is crucial for chartered accountancy firms in Morocco. Further research should be conducted to explore this topic in depth and replicate studies in other national and international companies. Additionally, quantitative studies on the implementation of industry 4.0 in accounting sector companies would provide valuable insights into the success factors of digital transformation. Overall, embracing digital transformation and leveraging emerging technologies can help chartered accountancy firms thrive in the evolving landscape of the accounting profession. Future research in the field of digital transformation and its impact on chartered accountancy firms in Morocco should replicate the current study in other companies to validate findings and broaden understanding. A quantitative study should be conducted to examine the implementation of Industry 4.0 in accounting sector companies, focusing on key performance indicators. The role of accountants in digital transformation projects should be explored, including acquiring necessary technical skills and knowledge. Future research should address limitations by increasing sample sizes, broadening geographical representation, and incorporating various internal and external factors that influence organizational performance. Ethical implications of digital transformation, such as data privacy and security, should also be investigated. By addressing these recommendations, future research can contribute to a more comprehensive understanding of the impact of digital transformation on chartered accountancy firms in Morocco and ensure responsible implementation of digital technologies in the accounting profession.

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