

ABSTRACT

Smart accounting technologies, including Artificial Intelligence (AI), Blockchain, and Cloud Computing, are progressively recognized as significant tools to enhance firm performance in this digitally transformed era. This research aims to find out the implications of smart accounting technologies adoption toward the firm performance. This research uses the Systematic Literature Review (SLR) as the method of the research to explore how the adoption of these technologies can improve the operational efficiency, better decision-making, and competitive advantage, hence improving the overall firm performance. This research employed the SLR method where comprehensive analysis were conducted on various academic studies that were obtained through a structured literature selection. The literature review findings indicate that these technologies contributes to automating accounting processes and providing predictive analytics, enhancing transparency and security of business activities, and facilitating better accessibility and partner collaboration. The potential challenges of the adoption are also found during the research analysis. These findings provide valuable insights for managers and accounting practitioners in implementing smart accounting technologies to develop more effective strategies and achieve optimal performance.

Keywords: artificial intelligence, blockchain, cloud computing, firm performance, systematic literature review (SLR)

