

Chapter 9

Digital Accounting and Gender Discrimination

Sevgi Sümerli Sarıgül

 <https://orcid.org/0000-0002-3820-6288>

Kayseri University, Turkey

Burcu Oralhan

 <https://orcid.org/0000-0001-8905-0140>

Nuh Naci Yazgan University, Turkey

ABSTRACT

Digital technologies can process data much faster and more reliably than humans. Therefore, businesses must ensure a radical transformation in their infrastructure in order to keep up with the competitive environment. When establishing an accounting information system in enterprises, it should be ensured that the system can produce complete and uninterrupted information. However, one consequence of the digitalization process in accounting information systems is that the need for accounting personnel tends to decrease day by day. The aim of this study is to examine the digital developments in accounting and financial consultancy services and to emphasize the need for accounting engineering, which can contribute the most to these developments. In this context, the structure and consequences of gender differences of individuals working in the accounting profession were examined.

INTRODUCTION

Accountancy is briefly defined as recording and classifying financially qualified and money-expressible events within a business. From this point of point, the accountant is actually an information system that pictures what the business is going through during the period with the records it has made from the beginning of the period and presents them by reporting them (Akdoğan, 1982: 22; Sevilengül, 2007: 9).

The accounting information system is a thought system with certain concepts and rules developed to evaluate economic events and their consequences. In this thought system, economic information about

DOI: 10.4018/978-1-7998-9187-1.ch009

a certain period and the situation at the end of this period is prepared for valuation (Erdamar and Basık, 1999: 3).

Accounting is an “information system”. Our age is the information age. In the information age, information becomes increasingly strategically important due to competition and change. The information age is supported by advances in technology. Depending on technological developments, data processing and recording transactions in accounting have started to be carried out electronically. The accounting profession has become a career profession. The use of knowledge, which is a hallmark of our time, requires specialization (Pekdemir and Önal, 1999: 7-14). Depending on the increasing functions of the accounting profession, accounting professionals also have to specialize in many fields.

Technological developments that led to the development of new business models changed traditional practices and made processes more efficient, easy and economical. With the developments called the fourth industrial revolution, there has been a significant increase in the information produced within the scope of accounting in enterprises. Therefore digitalization has been used for supporting decision-making by providing better and cheaper data, to provide deeper data analysis and to learn new information about jobs and processes, focus on different, more valuable tasks by ensuring time efficiency through AI applications. But gender inequality, which is the main factor in the business life like in accounting employees, is one of the most important problems that prevent the development of societies. This chapter aims to provide information on the adaptation of the accounting profession to the digitalized structure, its place and importance in accounting information systems and today’s world, the impact of artificial intelligence on accounting areas and the development of accounting engineering in digitalized accounting systems. It was also examined with a focus on accounting, which has become digital in gender inequality, which is a current issue.

For this reason, accounting profession and development, the concept of digitalization, accounting profession during the digitalization process, accounting information systems, effects of artificial intelligence on the world of accounting and auditing, digitalization and gender equality in the world are discussed.

RESEARCH METODOLOGY

This study was prepared by systematic compilation method. Systematic reviews are generally defined as synthesizing publications related to the research question by combining them within the framework of predetermined criteria in order to answer a specific research question (Lasserson, Thomas and Higgins, 2019: 4). The peculiarity of systematic compilations is the comprehensive synthesis of numerous studies that have used similar methods to determine the best research evidence that can be obtained by experts in the field (Gough, Oliver and Thomas., 2012: 13). After the study determined, in the databases related to the study (Google researcher, Web of Science, Emerald Insight, Taylor and Francis), the keywords for the literature review are as follows: “digitalization”, “digital accounting”, “accounting engineering”, “gender discrimination”, “accounting”, “digital transformation”, “digital management”. In keyword search, articles directly related to the subject have been reached. Research, analysis and reporting took approximately 2 weeks. After the literature review, summarizing, classifying, extracting the data, Discussion, classification and presentation of information obtained from academic databases were followed. After these steps the titles and content related to the researched subject were determined and reported.

19 more pages are available in the full version of this document, which may be purchased using the "Add to Cart" button on the publisher's webpage:

www.igi-global.com/chapter/digital-accounting-and-gender-discrimination/296085

Related Content

Perceived Usefulness of Emoticons, Emojis, and Stickers in Text Messaging: Effect of gender and Text-Messaging Dependency

Shogo Kato, Yuuki Kato and Yasuyuki Ozawa (2018). *International Journal of Cyber Behavior, Psychology and Learning* (pp. 9-23).

www.irma-international.org/article/perceived-usefulness-of-emoticons-emojis-and-stickers-in-text-messaging/222775

Distress Tolerance in the Context of Emotional Reactivity and Learned Helplessness: A Case Study of Self-Damaging Behaviour in UAE

Faisal Khan, Aisha Khan, Sharif Ullah Jan and Hashim Khan (2022). *International Journal of Cyber Behavior, Psychology and Learning* (pp. 1-15).

www.irma-international.org/article/distress-tolerance-in-the-context-of-emotional-reactivity-and-learned-helplessness/298687

Framing Femicide: An Analysis of Online Media Reporting on Romanian Immigrant Women Killed in Germany

Simona Rodat (2022). *Handbook of Research on Digital Violence and Discrimination Studies* (pp. 72-94).

www.irma-international.org/chapter/framing-femicide/296080

Blogging for Collaborative Learning in the Writing Classroom: A Case Study

Vu Phi Ho Pham and Ngoc Hoang Vy Nguyen (2020). *International Journal of Cyber Behavior, Psychology and Learning* (pp. 1-11).

www.irma-international.org/article/blogging-for-collaborative-learning-in-the-writing-classroom/259966

Designing Eco Cities With the Understanding of Digital Nomads

Havva Alkan Bala (2021). *Present and Future Paradigms of Cyberculture in the 21st Century* (pp. 79-95).

www.irma-international.org/chapter/designing-eco-cities-with-the-understanding-of-digital-nomads/271815