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CHALLENGES, STRATEGIES AND QUALIFICATIONS OF AUDITORS IN THE SOCIETY 5.0 ERA

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Abstract
We will soon live the Era of Society 5.0. An era that is integrated with AI in all professions, including auditors. The research aims to obtain an overview of the auditor's profession in the future. First, the challenges that auditors will face and second, the strategies that auditors need in the Society 5.0 Era. This research uses a literature study approach with content analysis. Data sources from journal articles, proceedings, online news, e-books and YouTube. Data processing consists of four stages, namely data input, coding, visualization, and determining conclusions. Data processing uses the NVivo 12 Plus software. The results of the research succeeded in providing an overview of the six challenges and seven strategies needed to compete in the era of society 5.0. The implication is that the research results can be used as a reference for auditors to prepare themselves for the Era of Society 5.0.

INTRODUCTION

The auditor profession is confronted again with professional challenges in the era of Society 5.0. This profession is expected to be able to adapt to technological advancements and business process advancements. Until the November 2022 period, in Indonesia there were 463 Public Accounting Firms that had obtained permits from the Minister of Finance (OJK 2022). All of these public accounting firms are spread throughout Indonesia. A few have affiliations with public accounting firms at the international level. Most of the public accounting firm's scope of service is only at the national level. Meanwhile, in the era of society 5.0, all of these public accounting firms will compete with public accounting firms from all over the world. In that era, the audit profession coexisted with artificial intelligence technology and the use of robotic technology in the audit process (Cooper et al. 2022). The audit process and accounting services in that era were so good, fast and accurate (Chen et al. 2022). For this reason, auditors in Indonesia and around the world must immediately improve themselves and improve their competence, so that they can become superior auditors in the era of society 5.0.

Researchers Apdillah et al. (2022) stated that in the era of society 5.0, competition in every profession was global. Not limited to just one country or one region. But competition on a larger scope, is global in nature and is followed by professionals from all corners of the world. In that era digitalization was side by side with humans. Including side by side with all professions when carrying out their professional duties (Andreoni et al. 2021). Only creative and innovative professionals will excel in that era (Carayannis et al. 2022). When this era has occurred throughout the world, the competence of professionals has a high standard, which applies throughout the world. The way of thinking and way of working of professionals in that era must be systematic, comprehensive, efficient and effective. The mindset of professionals must be properly systemized, like a high-tech computer (Vermesan et al. 2022). A mindset is like the internet of things, where all aspects of a job must be systematic and comprehensive (Friess and Ibanez 2022). This must also be owned by professionals in the era of society. Again, it was emphasized how important creativity and innovation are in carrying out the profession. Research Manogaran et al. (2022) states that in the era of society, big data is a very complete source of information. Big data will become the largest digital library in the world (Naeem et al. 2022). Professionals must seek information and this information is used as learning. Develop a strategy to be the best based on the information available in big data. Research Minh et al. (2022) stated that in carrying out the profession, one must utilize the sophistication of artificial intelligence. This will help professionals work more effectively and more efficiently. Likewise with professional auditors. In the era of society 5.0, auditors are required to continue learning and improving competence, so that they become superior auditors (Tahar et al., 2022). Many challenges will arise in that era. However, auditors must be able to turn these challenges into opportunities, which can be utilized for self-development (Trehan et al. 2022). Of the many studies that have been previously described, there has been no research that systematically and comprehensively addresses the challenges of auditors in the era of society 5.0. Likewise with the strategies and qualifications needed by auditors, in order to become superior auditors in the era of society, no one has conducted this research. To overcome this gap, this research was conducted.

Identification of problems as a consequence of technological advances in the financial statement auditor profession, is described below. In the era of society 5.0, many auditors were replaced by artificial intelligence or robotic staff (Candratio et al. 2023). Few human resources are needed in a financial report audit process (Nakano 2022). This progress is actually a threat to the profession of financial statement auditors. The need for human resources to become auditors is reduced (Jayalakshmi et al. 2023). Only auditors who have high qualifications will win the competition, according to the needs of the 5.0 society era. Furthermore, the scope of the audit will expand across countries, because the form of transactions is already online between countries, even between continents (Acar 2023; Alsmady 2022). This means that the auditors' competitors are not only from the same country, but come from various countries. Therefore, it is very important for auditors to understand what will be the challenges for the profession of financial statement auditors in the future. Then the auditor also needs to understand the strategies and qualifications needed in the future. There are two formulations of the problem in this study, according to the phenomenon and identification of the problem. First, what are the auditor challenges in the era of society 5.0? Second, what strategies and auditor qualifications are needed in the era of society 5.0?

The research objective is to answer the problems that have been previously stated. It is necessary to study and describe systematically what the auditor's challenges are when carrying out their duties in the era of society 5.0. This will be useful to the auditor. Auditors can prepare themselves to overcome these challenges. Furthermore, it is necessary to explain systematically, the strategies and qualifications needed by the auditor, in order to become a superior auditor in the era of society 5.0. It is also very useful for auditors. Auditors can improve skills, especially skills in the IT field, so they can become superior auditors in that era. Paying attention to the phenomena and achievements of previous research, two formulations of the problem in this study were determined. First, what challenges will be faced by auditors in the era of society 5.0? Second, what strategies and auditor qualifications are needed in the era of society 5.0? To answer this research question, research tries to answer this question by conducting literature research from various references. References include research articles, proceedings, online news, YouTube and e-books. The technique used in this research is Systematic Literature Review (SLR). Furthermore, this research contributes theoretically and practically. Theoretically, this research will be evidence of new research and important information related to the development of auditing science. To practitioners, researchers can recommend actions that must be taken by auditors, so they can compete in the era of society 5.0 in the future.

Several researchers have described the conditions for using artificial intelligence in the remote audit process, during the Covid pandemic. Eulerich et al. (2021) and Nurwulan & Maulida (2023) stated that the audit process carried out during the Covid 19 pandemic was carried out remotely or what is known as a remote audit. The results of this study prove that the results of remote audits have the same audit quality as field audits as before. The difference is efficiency in terms of time and in terms of allocated costs. This researcher recommends that future audits continue to be developed, but it is more effective when carried out remotely, using the help of artificial

intelligence. Furthermore, Carlin et al. (2022) explained that information technology and its impact on audit quality and automation remains a growing topic, especially in the pandemic period which has caused more changes in financial audit planning and risk assessment. Auditors are forced to conduct remote audits and use information technology more than in previous years. Then Farcane & Deliu (2020) researched that remote auditing has increased technology-based auditing activities. Digitization activities have developed and digitization-based audits are also urgently needed. However, this information technology-based audit has audit risk, which is vulnerable to a decrease in audit quality. Therefore, auditors must improve skills in the field of information technology, so that the technology-based audit process can be well understood and audit quality can also be maintained.

The challenges for auditors in the future include the use of blockchain technology to increase transparency and trust in accounting practices (Han et al. 2023). The challenge lies in accountants' understanding of blockchain data and how to use it to improve the quality of financial reporting information. According to Hasan (2021) facing the challenges of disruptive technology, accounting and auditing are required to undergo a metamorphosis in order to reach the next level. Interdisciplinary collaboration is a must with respect to research conducted in the field of AI in accounting and auditing. The wider application of AI in the accounting and auditing professions is expected to provide greater efficiency, productivity and accuracy benefits. Educators, regulators and professional bodies need to be prepared by overcoming paradigm shifts and preparing future auditors, policymakers and professionals to face the challenges of a world full of big data, blockchain technology, AI and so on. At the time, the lack of official guidance around cryptocurrency transactions posed additional audit risks that had to be considered during client acceptance and retention and planning audit procedures (Vincent and Wilkins 2020). Five key ethical challenges to AI-based decision-making in accounting: objectivity, privacy, transparency, accountability and trust. These are the challenges and their relevance for future human-machine collaboration in institutions between humans and AI (Lehner et al. 2022).

The competencies needed by auditors in the future include collaborating with the blockchain ecosystem, so that auditors can also transform digitally (Han et al. 2023). Auditors are expected to be able to validate blockchain data using artificial intelligence. The better data validity will improve the quality of the information produced. In the early days of blockchain as a real-time record of digital transactions, many public accounting firms refused to conduct audits. The reason is the inability of its auditors to audit crypto assets. As a result, the publication of audited financial reports is hindered, and investments to fund digital-based businesses are delayed (Pimentel et al. 2021). The results of this study strengthen the research evidence of Sinha (2020) which states that blockchain is a revolutionary technology, but its power and efficacy will only be matched by its application. Blockchain has the potential to change or even eliminate some accounting functions that are currently considered trivial, but it also poses its own risks that must be considered. This technology is still in the formative stage and will certainly experience significant changes in the future. The auditing profession needs to embrace and lean towards the opportunities and challenges created by large-scale adoption of Blockchain. Auditors are encouraged to monitor the evolution of Blockchain technology as they have the opportunity to develop, learn and utilize proven capabilities to adapt to the rapidly changing needs of the business world (Farcane and Deliu 2020). Furthermore, Mat Ridzuan et al. (2022) stated that digital technology skills contribute to the effectiveness of fraud risk assessment. Effective fraud risk assessment techniques among external auditors require digital technology skills. Researchers assert that digital technology skills can increase the effectiveness of fraud risk assessment.

METHODS

The research method uses a qualitative approach using a systematic literature review. The selection of a qualitative approach was carried out with the consideration that it would be more focused and in-depth. Moreover, the problem under study is a new phenomenon and there has not been much research related to this topic. Qualitative research which is analyzed in depth, will be able to produce clearer and more comprehensive descriptions. The reason for using a systematic literature review is because the observed literature is more comprehensive.

Research procedures, especially data processing, are carried out through five stages. First, collecting data from various secondary data sources, consisting of YouTube, online news, proceedings, e-books and research articles. Second, the reduction process involves data that has nothing to do with the research questions. The reduction process is carried out after going through auto coding or content review. If the resulting coding has nothing to do with the research question, then the data is reduced. The third coding process, namely the process of creating coding which is the answer to research questions. Coding was carried out on all data sources. Both data from YouTube, online news, proceedings, e-books and research articles. Fourth, coding visualization, namely the process of describing the resulting coding scheme. The coding image will provide information on what coding is confirmed from the combination of data sources. Fifth, draw conclusions according to the answers to the research questions.

Initial searches have been carried out by researchers on reputable indexed journals using the keyword Society 5.0 during the period 2020 to 2022. But the results are very minimal and the discussion in the article is not relevant to answering the research question. Articles that were found with the keyword Society 5.0 only come from authors from Japan. This is because the Japanese government introduced and promoted the Society 5.0 era. The majority of articles found published in Japan are in Japanese, so it is difficult for researchers to understand them. Meanwhile, another search from YouTube, available several videos containing seminars or lectures related to the topic of Society 5.0. Likewise with online news, eBooks and proceedings, there are several relevant articles to answer research questions. Online news is also selected from trusted online news and not from blogspot. The total number of data sources as a whole, from published articles, YouTube, e-books, online news, and proceedings, is actually not much. During the 2020-2022 research period, the authors decided to process all the data obtained.

Data sources are research journal articles related to research topics, YouTube which discusses auditors in the era of society 5.0, trusted online news, and e-books, research articles and proceedings. The process of coding and visualizing research results using NVivo software. There are four stages used in processing data using Nvivo Software. The four stages consist of data input stages or processes, coding stages or processes, visualization stages or processes, and conclusions drawing stages or processes (Tambun 2021). At the data input stage, it consists of two types of data, namely internal data (data that is already on the laptop and the data input process to NVivo does not require an internet connection) and external data (data from YouTube, news portals, online magazines, eBooks)., namely data input to NVivo using an internet connection. The coding stage is the stage for determining short words or sentences which are the core of the informant's answers. This answer is in accordance with the research question given by the researcher to the informant. The visualization stage is the process of describing a coding framework or an answer framework for a research question. This visualization will make it easier for researchers to see the coding created in response to research questions. In addition, researchers can also see the linkages between the coding that is created, as well as confirmation of the coding from the various sources studied (Farquhar, Michels, and Robson 2020). The conclusion stage is to sort the coding's that are created based on the order of the most confirmations. The coding that is created is considered strong if the coding is confirmed at least from the three data sources studied (Moon 2019).

RESULTS

This study managed to obtain some data that can be used as data to answer research questions. The coded data is data during the research period, namely 2020-2022. Here is a description of the data source:

There are 25 data sources with relevant coding and mutually confirmed. The coded data is the latest data for the last three years and the majority of the data is in the last year. The data consists of three proceedings (Jin et al. 2022; Kusnita and Wijaya 2022; Sari et al. 2022). Furthermore, the e-book consists of six (Abdulahmeer et al. 2022; Alles et al., 2022; Bao et al., 2022; Losbichler and Lehner 2022; Porwal et al., 2022). The data comes from seven journal articles (Agustí and Orta-Pérez 2022; Commerford et al. 2022; Lehner et al. 2022; Nakano 2022; Sumadi et al., 2022; Tan et al., 2022; Zhang et al., 2022). There are three data from online news (Adi 2020; Darmayasa 2020; Prabowo and Budi 2020). There are seven of them on YouTube (Devianti 2021; IBIK 2022; Sanjaya 2021; Sijarot 2022; Supriyadi et al. 2022; Wandira et al. 2021; Yahya 2021). In total, there are 26 data sources.

The data information collected to answer the first research question and the data reduction process is presented in Table 1.

Table 1. Description of Research Data

Descriptions	Amount
- The number of proceedings can be processed	2
- The number of e-books can be processed	6
- The number of journal articles can be processed	13
- The number of YouTube videos can be processed	15
- The number of online news can be processed	11
Number of data sources can be processed	57
Minus:	
- Coding in proceedings is irrelevant & not confirmed in RQ 1 & RQ2	-
- Coding in e-book is irrelevant & not confirmed in RQ 1 & RQ2	-
- Coding in journal articles is irrelevant & not confirmed in RQ 1 & RQ2	(16)
- Coding on YouTube is irrelevant & not confirmed on RQ 1 & RQ2	(8)
- Coding in online news is irrelevant & not confirmed in RQ 1 & RQ2	(8)
Number of irrelevant and unconfirmed coding	(32)
Number of data sources with relevant coding and mutually confirmed	25
Note: RQ is a Research Question	

Source: Tabulated by Researchers (2022)

The first research question in this study is what are the auditor's challenges in the era of society 5.0? The following presents the results of the coding visualization which is the answer to the first research question.

Table 2. Data Reduction Process for the First Research Question

Description	Data Source				
	Journal Article	YouTube	Online News	e-books	Proceedings
The amount of data processed, at the beginning	23	15	11	6	3
(-) Code is irrelevant	(12)	(6)	(6)	-	1
(-) Unconfirmed coding	(4)	(2)	(2)	-	-
The amount of data processed, in the end	7	7	3	6	2

Source: Tabulated by Researchers (2022)

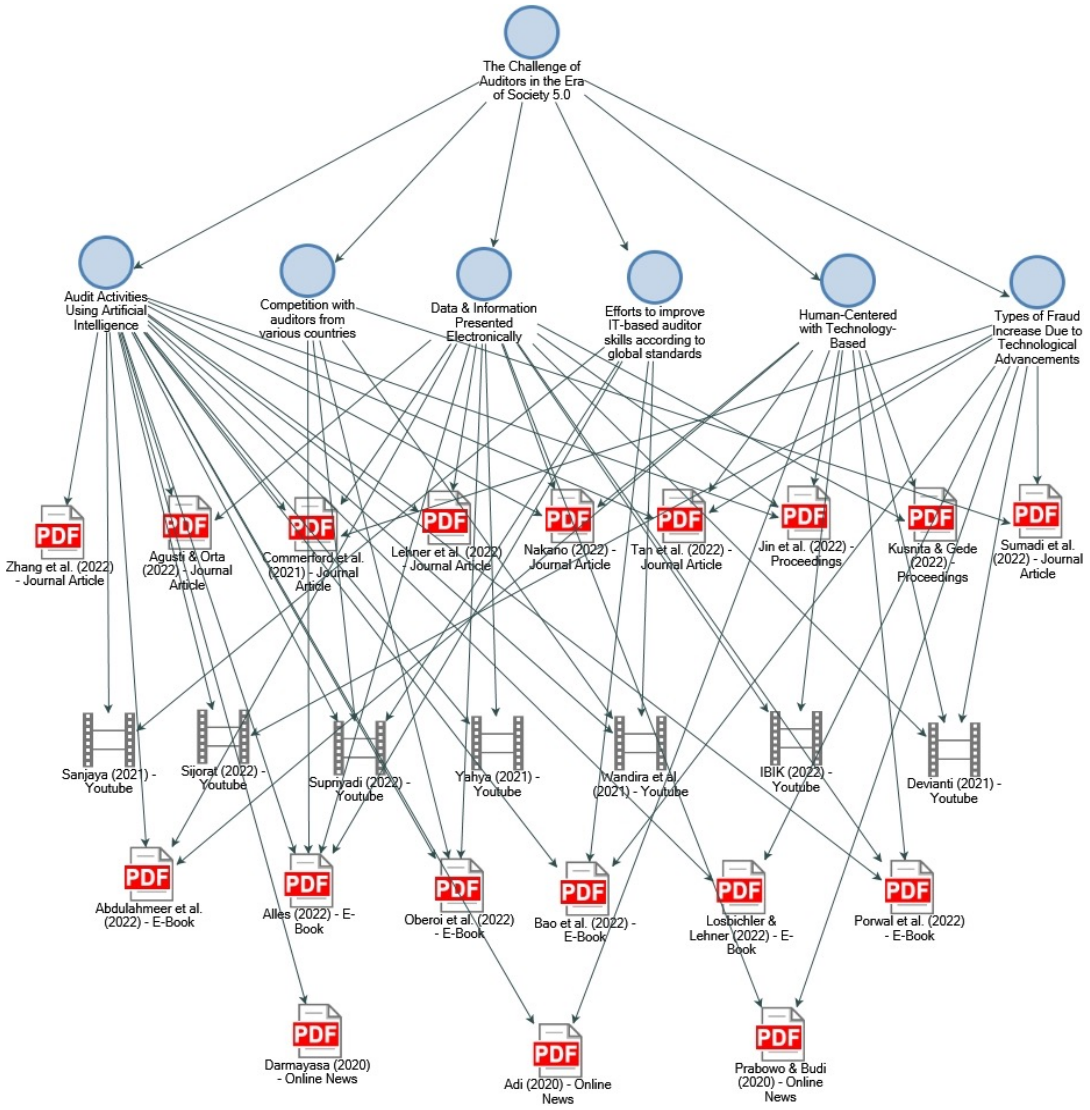

Figure 1. Data Validity

Data validity is achieved if a coding is confirmed from at least three data sources (Rooshenas et al. 2019). Looking at the Figure 1 above, all coding is confirmed more than three times. Validity is getting stronger, if the types of data sources processed come from different subjects or groups (Natow 2020). The resulting coding was confirmed in a variety of ways, both from journal articles, proceedings, YouTube, e-books and online news. Thus it can be concluded that the resulting coding has strong validity and has been confirmed from various sources. Below is a confirmation table from various references.

The data information collected to answer the first research question and the reduction process of the data is presented in Table 3.

Table 3. Coding Recapitulation of Auditor Challenges in Era Society 5.0

No	Coding	Coding Intensity	References
1	Audit Activities Using Artificial Intelligence	20	6 Journal Article, 6 e-books, 5 YouTube, 2 online news, 1 proceeding
2	Competition with Auditors from Various Countries	5	2 e-books, 2 YouTube, 1 journal article
3	Data & Information Presented Electronically	14	4 e-books, 3 YouTube, 4 journal article, 2 proceedings, 1 online news
4	Efforts to Improve IT Based Auditor Skills According to Global Standards	5	3 YouTube, 2 e-books
5	Human – Centered with Technology Based	9	2 journal article, 2 e-book, 2 YouTube, 2 proceedings, 1 online news
6	Types of Fraud Increase Due to Technological Advancements	8	3 journal article, 2 e-book, 2 YouTube, 1 online news

Source: Tabulated by Researchers (2022)

The second research question, in this study, is what strategies and auditor qualifications are needed in the era of society 5.0? The following presents the results of the coding visualization which is the answer to the second research question.

Table 4. Data Reduction Process for the Second Research Question

Description	Data Sources				
	Journal Article	YouTube	Online News	e-books	Proceedings
The amount of data processed, at the beginning	23	15	11	6	3
(-) Code is irrelevant	(12)	(6)	(6)	-	-
(-) Unconfirmed coding	(4)	(2)	(2)	-	-
The amount of data processed, in the end	7	7	3	6	3

Source: Tabulated by Researchers (2022)

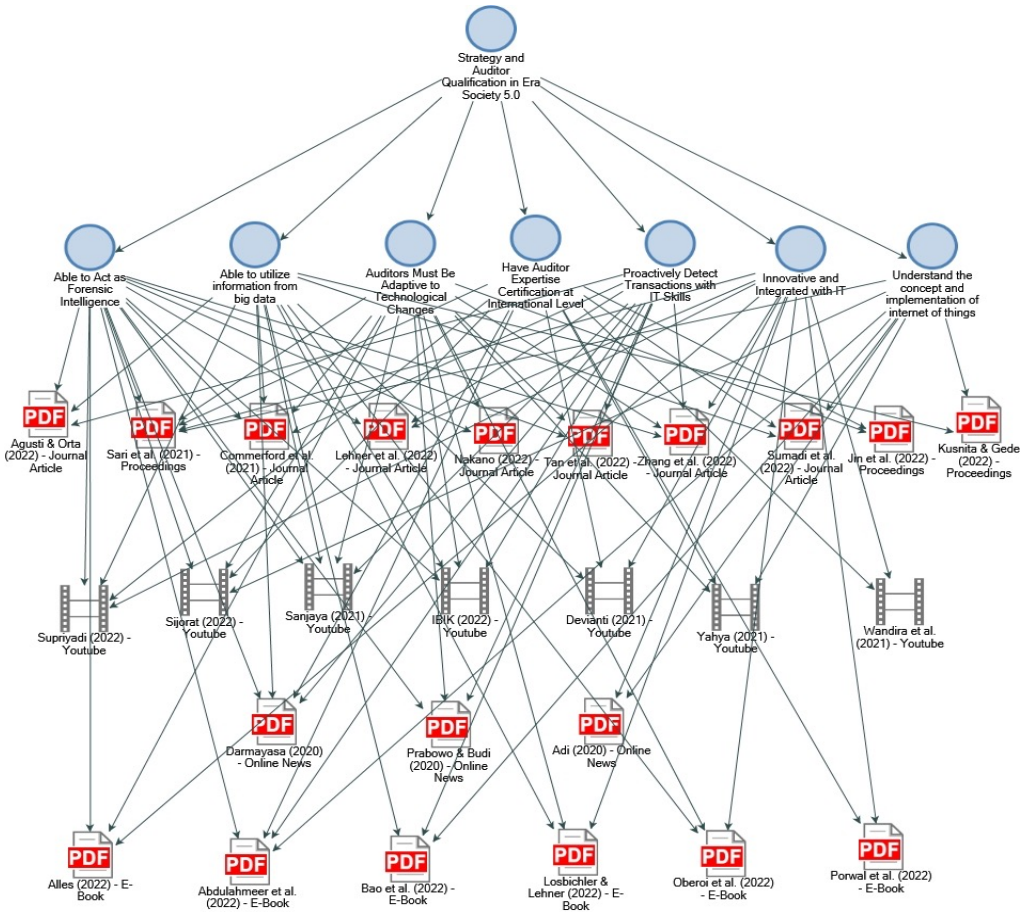

Figure 2. Visualization of Strategy and Auditors' Qualification (Source: Output NVivo 12 Plus)

Data validity is achieved if a coding is confirmed from at least three data sources (Rooshenas et al. 2019). Looking at the Figure 2 above, all coding is confirmed more than three times. Validity is getting stronger, if the types of data sources processed come from different subjects or groups (Natow 2020). The resulting coding was confirmed in a variety of ways, both from journal articles, proceedings, YouTube, e-books and online news. Thus it can be concluded that the resulting coding has strong validity and has been confirmed from various sources. Below is a confirmation table from various references.

Table 5. Coding Recapitulation of Strategy and Auditor Qualifications in Era Society 5.0

No	Coding	Coding Intensity	References
1	Able to Act Forensic Intelligence	14	6 Journal Article, 4 YouTube, 2 online news, 2 e-books
2	Able to Utilize Information from Big Data	12	4 YouTube, 3 Journal Article, 3 e-books, 1 proceeding, 1 online news
3	Auditors must be Adaptive to Technological Changes	14	4 YouTube, 4 Journal Article, 3 e-books, 2 proceedings, 1 online news
4	Have Auditor Expertise Certification at International Level	11	5 YouTube, 2 e-books, 2 proceedings, 1 online news, 1 Journal Article
5	Proactively Detect Transactions with IT Skills	10	4 Journal Article, 3 YouTube, 2 online news, 1 e-book
6	Innovative and Integrated with IT	11	4 e-books, 3 YouTube, 2 Journal Article, 1 online news, 1 proceeding
7	Understand the Concept and Implementation of internet of things	8	2 e-books, 2 YouTube, 2 proceedings, 1 Journal Article, 1 online news

Source: Tabulated by Researchers (2022)

DISCUSSION

The results of the coding for the answers to the first research question, there are the following six coding's. First, audit activities using artificial intelligence. Content analysis conducted on various confirmed coding sources, confirms that business financial governance is already using technology such as blockchain in the future. The data that auditors face is no longer conventional data, but data in real time on the blockchain. This type of data can only be audited with the help of AI so that the results are accurate and reliable. This information is a challenge for auditors, in order to prepare themselves and collaborate with AI in carrying out the process of auditing financial statements. This coding complements previous studies, as described below. In the era of society 5.0, the activity data of an organization or company activity data is already in electronic form. Likewise with organizational or company financial data, which has been compiled in electronic form (Oberoi et al. 2022). Financial data is compiled using artificial intelligence technology, so that financial statement audits will also use artificial intelligence. Artificial intelligence detects fraud faster in financial reports (Bao et al., 2022). Robotic machines will detect financial transactions faster, because financial report data is also generated by robotic machines. This is a challenge that must be faced by auditors in an all-digital era.

Second, competition with auditors from various countries. Content analysis is carried out on various confirmed coding sources. The data clearly reveals that the scope of audit areas and auditor resources in the era of society 5.0 has become very broad. This is the impact of technology-based business processes. There are many types of transactions between countries. Auditors also come from various countries. Public accounting firms operate between countries, because business entities have operations in various countries. The competition lies in the fact that public accounting firms from various countries will compete for clients. Auditors from various countries will also compete to become auditors in public accounting firms that have international clients. Auditors will compete with auditors from other countries. The competition will be won by auditors who have international capabilities, understand various aspects of business and accounting transactions in various countries. This coding complements previous research, as described below. The competition between accounting consultants and audit consultants was increasingly widespread (Alles et al., 2022). Not only competitors from the same region, but also from other continents, even from all over the world (Sumadi, Putra, and Firmansyah 2022). The era of society is predicted to be a very open era. Cooperation between countries is expanding. The service business will expand across continents (Wandira et al. 2021).

Third, data & information presented electronically. This is a challenge for the auditor. How to compile an audit program for data and proof of transactions that are all stored in electronic form or in the form of digital data. Content analysis is carried out on various confirmed coding sources. The data is real time on the blockchain and connected to various data media owned by the company. Data and information in electronic form certainly requires different audit procedures than conventional ones. Transaction data in electronic form

will require an AI-assisted audit program. This is unavoidable, in fact it has become a necessity. Without using AI assistance, the auditor will not be able to carry out the verification process in the audit. Currently, there have been quite a lot of requests for remote audits, since Covid 19. These remote audits require technological assistance to verify data. In practice there are still many public accounting firms that are not ready to accept this audit assignment. You can imagine that if the data is in electronic form as a whole, the auditor will have to study hard to carry out the audit procedures carried out, so that a comprehensive and trustworthy audit report is obtained. This coding complements previous research, as described below. Auditor skills needed to conduct an audit like this. There is no longer any physical form of reports and evidence of transactions in audits (IBIK 2022). Except for stock taking, observation of fixed assets and other asset taking. The rest is available in the form of electronic data or digital data (Prabowo and Budi 2020).

Fourth, efforts to improve IT based auditor skills according to global standards. Content analysis is carried out on various confirmed coding sources. Data confirms that auditors need increased skills, particularly in the area of information technology. This needs to meet global standards. Auditors must collaborate and synergize with information technology. Only auditors who want to improve their IT skills will find a place in the technological era. Collaborating with IT skills means utilizing IT skills to support work processes in the audit field. Synergizing with IT skills means maximizing the advantages of each skill to get good final results. This coding complements previous studies, as described below. Auditor skills are not limited to financial skills or accounting skills (Wandira et al. 2021). But also, skills in the IT field. Auditors equipped with accounting skills and IT skills will become quality standards (Sanjaya 2021). Every auditor in that era had to be trained in auditing with various technological advances (Bao et al., 2022).

Fifth, human-centered with technology-based. In the development of technology in that era, humans became the controllers of technology. Including auditors, being technology controllers related to technology for the preparation of financial reports and technology controllers for auditing financial statements. Content analysis is carried out on various confirmed coding sources. The data informs that no matter how good the technology is in the future, humans must control it. Likewise, various professions that are assisted by the use of AI. Even professionals must directly control AI. Accountants who are responsible for preparing financial reports must be able to control the IA used to prepare financial reports. Auditors who are responsible for auditing financial statements, must be able to control AI to carry out the audit process properly and correctly. This coding complements previous studies, as described below. Business activities, from start to finish transactions, are all technology-based (Abdulahmeer et al. 2022). Proof of transaction in digital form and all processes use high technology. However, all of this must be under the control of experts, namely accountants or auditors of financial statements (Nakano 2022). The challenge for an accountant or auditor is to be able to control technology in preparing financial reports and control technology in auditing financial statements.

Sixth, types of fraud increase due to technological advancements. Despite the positive progress in preparing financial reports and auditing financial statements, which use high technology, there have also been negative impacts. Content analysis is carried out on various confirmed coding sources. The data provide information that in the future, crime will develop a lot using high technology. In all professions crimes have the potential to occur or appear. It's just that the forms of crime are different. For professions in the field of accounting, this can be seen from the acts of fraud committed. Acts of fraud in financial reporting, where the fraud is hidden by using technology as well. This coding complements previous research, as described below. The types of fraud in financial reporting are increasingly difficult to uncover. The reason is because fraud is also carried out using high technology (Tan et al., 2022). These types of fraud can only be detected using high technology (Sijarot 2022). Then the skill of the auditor who detects fraud must also be at a high level. At the beginner level, this form of fraud will be difficult to detect (Losbichler and Lehner 2022). This is also a challenge for auditors. Without improving skills in the IT field, the auditor will find it difficult to detect fraud in the financial statements.

The coding results for the answer to the second research question, there are the following seven coding's. First, being able to act forensic intelligence. Content analysis was carried out on confirmed data sources and produced this coding. Data provides information that future auditors must be able to carry out forensic audits. A forensic audit aims to audit transactions in detail until they are completely clear. Focus on one account or transactions related to that account. Future forensic audits are aimed at clarifying IT-based transactions, so conducting audits also requires AI. This skill is very important for auditors to have or improve so that they can become the best auditors in the future. This coding complements previous studies, as described below. Auditors are expected to be able to conduct forensic audits for new transactions, including transactions that are managed and reported using high technology (Darmayasa 2020). Able to conduct forensic audits, from the planning stage to the reporting stage. Conduct forensic audits with the support of skills in the field of high technology. They are even able to use artificial intelligence when conducting forensic audits (Abdulahmeer et al. 2022). An auditor will be more competitive and needed, if he has skills in the field of forensic auditing.

Second, being able to utilize information from big data. Big data is a very important source of information in the era of society. Content analysis is performed on confirmed data sources and generates this coding. Data provides information that all information on the internet will be tabulated and collected into big data. Big data absorbs all information on the internet, including from various websites and social media. Big data was created as a repository of information over a long period of time. Auditors are expected to be able to utilize this information. Used for additional information when needed. Either when considering a problem or when providing recommendations to clients. This coding complements previous research, as described below. Big data is a recapitulation or collection of activities on the internet for decades (Kusnita and Wijaya 2022). All the information contained in big data became a lesson for the people of that era, including for the auditor profession. Big data such as information warehouses or very large knowledge is stored in big data (Agustí and Orta-Pérez 2022). Auditors must be familiar with big data, because this skill is needed. Auditors with qualifications mastering information in big data will become competent and competitive auditors at a high level.

Third, auditors must be adaptive to technological changes. Human life has coexisted with technology in that era. Even every hour, technology will always change and develop for the better. Content analysis is performed on confirmed data sources and generates this coding. Data provides information that all professions must be adaptive to technological advances. Technology in fact will continue to develop along with changes in civilization. All professions will follow the process of technological development and adopt it for the good of the profession. Likewise with accountants and the profession of financial statement auditors. Must be adaptive to changes in technology, both related to the use of technology to prepare financial reports and the use of technology to audit financial reports. This coding complements previous studies, as described below. All professions in this world must quickly adapt to technology, including the auditor profession (Zhang et al., 2022). Business transactions every day will continue to grow and develop. Transactions will be predominantly carried out digitally. Auditors must be able to adapt quickly. Adapting means improving skills according to the needs of the time (Jin et al. 2022). If technology is developing rapidly and getting better every day, then the auditor must also carry out an adaptation process every day. This is a good strategy to prepare yourself to become a superior auditor in that era (Nakano 2022).

Fourth, have auditor expertise certification at international level. Internationalization of various professions in the world will occur in that era. This will be marked by the many needs for certification at the international level. Business organizations and professional organizations will grow to the world level. Content analysis was carried out on confirmed data sources and produced this coding. The data provides information that skills certification is more needed than higher education. Certification is a standard of professionalism for accountants or auditors, that they are experts in the field of accounting and auditing. Moreover, if their certification is recognized internationally. Certification will bring accountants and auditors into the scope of work in the international world. This coding complements previous research. Many organizations and business activities will open company representatives in various countries (Devianti 2021). Including professional service companies such as public accountants. However, the qualifications required will be of a higher standard, including certification at the international level (Supriyadi et al. 2022). Possession of an audit profession certificate with an international level, will be a high quality standard for an auditor (Wandira et al. 2021).

Fifth, proactively detect transactions with IT skills. When the auditor carries out the task of auditing the company's operations or auditing financial statements, the auditor must be proactive in detecting fraud. Whether it's fraud in the transaction process, fraud in making proof of transactions, or fraud in reporting transactions. Content analysis is performed on confirmed data sources and generates this coding. The data provides information that a proactive attitude at work is really needed in the high-tech era. Actively detecting financial report transactions using IT skills is the best course of action. Auditors will be able to verify financial reports more accurately, if supported by technological skills. That's why auditors must upgrade their abilities in all things related to work, especially information technology. This coding complements previous research, as described below. Activities in detecting fraud, an auditor must use skills in the IT field (Adi 2020). Because the majority of cheating in that era was done with technology too. Without skills in the IT field, it will be impossible for auditors to detect fraud (Commerford et al. 2022). Without skills in the field of IT, the auditor will fail to detect fraud that occurs. Therefore, the auditor must be proactive in detecting fraud. Use IT skills to successfully uncover the fraud (Sari et al. 2022).

Sixth, innovative and integrated with IT. In the era of society, all professions must be integrated with IT when carrying out their professional activities. Then you have to be innovative with how it works. This means that the way of work should not be monotonous, but must be innovative according to developments and conditions in that era. Content analysis is performed on confirmed data sources and generates this coding. The data provides information that the accounting profession must also have the power of innovation when carrying out its profession. And in the high-tech era, innovation should be integrated with the use of

technology. Technology will help a lot in any changes made through the innovation process. Innovation in the auditor profession includes innovation when running an audit program. Including remote audits or those who are familiar with the term remote audit. Of course when running an audit program like this, it must be integrated with IT so that it runs efficiently and effectively. This coding complements previous research, as described below. Innovative power emerges from one's knowledge and creativity, including that of an auditor (Lehner et al. 2022). The auditor profession in that era really needed creativity (Oberoi et al. 2022). Creativity when compiling an audit program, creativity when carrying out the audit process, creativity in detecting the correctness of a transaction, creativity in the transaction confirmation process, and other creativity when carrying out audit tasks (Porwal et al. 2022).

Seventh, understand the concept and implementation of internet of things. In the era of society 5.0, many objects or equipment are connected to the internet and can be sources of data. Equipment like this is a basic requirement in an organization or company. Content analysis was carried out on confirmed data sources and produced this coding. The data provides information that the mindset or how the internet and technology work is very important, to be understood by accountants and auditors. By understanding how the internet works, the workings of the preparation of financial statements and the workings of auditors can be adapted to these technological advances. How to find and use evidence in the financial report audit process is more effective when integrated with the internet. This coding complements previous studies, as described below. Auditors will become competent if they master the concept and implementation of the internet of thoughts (Sari et al. 2022). This will help the audit process, when an auditor is carrying out his professional duties. Organizations or companies that run the internet of things as part of the system, require IT skills from an auditor, when auditing the organization or company (Sumadi et al. 2022). For audits who want to be more competent in the era of society 5.0, please master the concept and implementation of the internet of things (Yahya 2021).

CONCLUSIONS

The results of this study have provided an explanation of the phenomenon towards society 5.0 around the auditor profession for financial statements. The lack of clarity regarding the challenges that auditors will face in the era of society 5.0 and the lack of clarity regarding the qualifications needed in the era of society 5.0, in this research have been conceptualized systematically. This research has resulted in two important conclusions. First, the challenge for auditors in the era of society 5.0 consists of six points, namely audit activities using artificial intelligence, competition with auditors from various countries, data & information presented electronically, efforts to improve IT based auditor skills according to global standards, human-centered with technology based, and types of fraud increase due to technological advancements. Second, the strategy and qualifications needed by auditors in the era of society 5.0 consist of seven points, namely being able to act forensic intelligence, able to utilize information from big data, auditors must be adaptive to technological changes, have auditor expertise certification at international level, proactively detect transactions with IT skills, innovative and integrated with IT, and understand the concept and implementation of internet of things.

The research results become very important information for the auditor and can be implied by the auditor from now on. This will help auditors prepare themselves for tougher, bigger and wider competition in the future. To the accounting professional bodies and the government, this information can help when making professional policies that are more relevant when entering the era of society 5.0. This research has limitations, researchers cannot find expert informants and understand issues about society 5.0 so researchers cannot dig up information with in-depth interviews. For future researchers, this research can be continued by adding research data through interviews with competent informants in their fields.

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