

Applying Psychology to the Accounting Profession: Psychological Strengths and Career Adaptability in the Era of Society 5.0

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Abstract

The accounting profession is facing very rapid changes due to technological disruption. This change is being examined from a psychological perspective, questioning whether these changes indeed bring more positive impacts in the form of opportunities to grow, develop, learn, and flourish, rather than as threats. Grounded in the framework of psychology, this study investigates whether psychological strengths such as a proactive personality, self-esteem, goal orientation, and occupational prestige can enhance career adaptability among Indonesian accountants. The study aims to understand how these strengths enable professionals to thrive amid digital transformation in the era of Society 5.0. Using a quantitative survey approach with 149 professional accountants, the data were analyzed using Structural Equation Modeling (SEM) PLS. The results show that proactive personality and goal orientation significantly predict career adaptability, both directly and indirectly through self-esteem. These findings extend the understanding of psychological theory by demonstrating that psychological strengths foster resilience, adaptability, and flourishing in professional contexts. Implications for organizations and accounting education are discussed to promote strength-based interventions and lifelong adaptability in digitalized work environments.

Keywords: Applied psychology - Accounting profession - Psychological strengths - Career adaptability - Society 5.0

1 Introduction

The accelerating pace of global digital transformation has reshaped professional work, demanding new forms of adaptability, resilience, and psychological readiness (Pennetta et al., 2025). The accounting profession faces profound challenges due to automation, artificial intelligence, and the digital transformation associated with Society 5.0, a Japanese concept of a human-centered, super-intelligent society (Tavares et al., 2023). The emergence of Society 5 reflects the global shift toward integrating advanced technologies such as artificial intelligence (AI), big data, the Internet of Things (IoT), and automation into all aspects of life (Deguchi et al., 2020). As repetitive tasks such as data entry, payroll, and auditing are increasingly performed by AI-based systems, accountants must develop psychological resources that enable them to thrive in rapidly evolving environments rather than merely respond to disruption (Almufadda & Almezeini, 2022; Chang et al., 2023; Soepriyanto et al., 2023). In Indonesia, similar disruptions are emerging. Companies, especially in the banking sector, have begun to reduce back-office roles and reallocate job functions to accommodate automation (Anggraeni, 2020; Kinanti, 2023). Pontoh et al. (2024) highlighted that enhancing career adaptability in the era of Society 5.0 requires strengthening technological competencies and providing adequate career support to sustain the profession's relevance in a digitalized landscape. Although technical proficiency is critical for navigating the digital landscape, this research does not evaluate technology adoption or skills as direct factors. Rather, digital transformation and Society 5.0 serve as the overarching setting for the accounting profession. The central objective is to explore how psychological resilience and personal strengths allow accountants to thrive and adapt in technology-centric workplaces.

While digital skills are essential, growing attention has shifted toward psychological strengths that help individuals to navigate uncertainty, regulate motivation, and proactively construct meaningful career trajectories. In this context, career adaptability has gained prominence as a critical competence for managing complex and uncertain work environments (Rudolph et al., 2017). Career adaptability refers to a psychosocial resource comprising the attitudes, resources, and behaviors individuals use to manage career-related transitions and uncertainty (Savickas & Porfeli, 2012). In the context of Society 5.0, adaptability becomes vital not only for professional survival but also for long-term development (Du et al., 2022; Wang & Li, 2024). Career Construction Theory (Savickas, 2005) posits that adaptability is shaped by internal and external factors. One key internal factor is a proactive personality, defined as the tendency to take initiative, identify opportunities, and persist in effecting change (Bateman & Crant, 1993; Jiang, 2017). Proactive individuals are more inclined to pursue upskilling and career planning behaviors that are essential in adapting to digital transformation (Li et al., 2024; Do et al., 2025).

Building on this psychological perspective, applied positive psychology offers a complementary lens for understanding how internal strength enables individuals not only to adapt but also to flourish amid disruption (Waters et al., 2022). It provides a framework to understanding how individuals draw upon psychological resources such as proactivity, goal orientation, and self-esteem to maintain motivation, adaptability, and meaning in their professional roles. Applied positive psychology emphasizes flourishing, resilience, and growth through the development of psychological strengths (Seligman & Csikszentmihalyi, 2000). From this perspective, career adaptability represents an adaptive capacity that integrates cognitive, emotional, and motivational strengths to manage career transitions effectively (Savickas & Porfeli, 2012). Proactive personality reflects an individual's readiness to take initiative and shape their environment, while self-esteem contributes to feelings of self-worth that reinforce adaptability and

engagement. Goal orientation, as a motivational strength, directs individuals toward mastery, learning, and personal growth, aligning with the flourishing principles central to positive psychology. These strengths highlight the importance of cultivating adaptive psychological capacities for success in dynamic environments.

Another factor relevant to professional adaptation is occupational prestige, defined as the perceived societal value and status of a profession (Treiman, 2013; Hughes et al., 2024). Although the accounting profession has historically held high prestige due to its specialized skills and trust-based nature, recent technological disruptions and ethical controversies have eroded this image (Tomo & de Gennaro, 2021). Perceptions of occupational prestige can shape individuals' motivation to remain relevant and adapt to change (Abrassart & Wolter, 2020). Given its influence on professional identity and psychosocial functioning, occupational prestige may play a meaningful role in shaping adaptation-related behaviors within a profession undergoing transformation.

Despite extensive research on career adaptability across various domains, several gaps remain. Existing studies are heavily concentrated in general vocational, student, or non-professional populations and have incorporated limited perspectives from applied positive psychology, particularly regarding constructs such as proactive personality, goal orientation, and psychological strengths within an accounting-specific context (Othman et al., 2018; Parola et al., 2025). While prior research has examined the behavioral and technical implications of digital transformation, few studies have explored these changes through the lens of applied positive psychology, especially within the accounting profession in emerging economies (Jiang, 2017; Zhao & Zhang, 2022). Although occupational prestige has been identified as a key component of socioeconomic status and linked to job satisfaction, identity, and psychological functioning (Combs et al., 2023; Hughes et al., 2024), empirical studies investigating its influence on psychological strength, particularly proactivity and goal orientation within the accounting profession, remain absent, despite shifting perceptions surrounding the field. This study addresses these gaps by examining how psychological strengths enable accountants to adapt and flourish amid ongoing technological change. Although prior studies have extensively discussed the technological implications of digital transformation, less attention has been paid to the psychological resources that enable professionals to adapt successfully within technology-driven environments. The present study, therefore, focuses on psychological strengths rather than technological factors, examining how proactive personality, self-esteem, goal orientation, and occupational prestige contribute to career adaptability among accountants operating in the Society 5.0 context.

This study makes both theoretical and practical contributions by advancing the integration of applied positive psychology and Career Construction Theory within the accounting profession in the context of rapid digital transformation. Theoretically, the findings demonstrate that proactive personality, goal orientation, and self-esteem function as core psychological strengths that shape career adaptability, thereby extending the predictive utility of psychological capital frameworks in a profession traditionally examined through technical or behavioral perspectives. The study also clarifies the boundaries of status-based constructs by demonstrating that occupational prestige, despite its conceptual links to identity, does not significantly influence goal orientation or career adaptability among accountants. Practically, the results underscore the need for accounting organizations and educational institutions to design interventions that cultivate proactive behavior, strengthen goal-directed motivation, and enhance self-esteem as part of professional development strategies tailored to the demands of Society 5.0. These insights highlight the importance of complementing technical upskilling with psychologically informed development programs that equip accountants with the internal resources necessary to adapt and flourish amid ongoing technological change. Accordingly, this study does not seek to explain technology adoption behavior. Rather, it examines the psychological resources that enable accountants to adapt and flourish within the broader context of Society 5.0.

2 Literature Review and Hypotheses Development

This study hypothesizes that psychological strengths (proactive personality, self-esteem, and goal orientation) directly and indirectly influence career adaptability, fostering resilience and flourishing among accountants. The following sections discuss the theoretical foundations and empirical evidence underpinning each hypothesis.

2.1 Positive Psychology and Psychological Strengths

Applied positive psychology focuses on identifying and developing psychological strengths that promote well-being and optimal functioning at work (Luthans et al., 2015). Proactive personality, self-esteem, and goal orientation are conceptualized as such strengths, forming the foundation of career adaptability. In the context of Society 5.0, these strengths are particularly relevant because they help individuals cope with rapid change, learn continuously, and pursue mastery despite uncertainty (Waters et al., 2022).

This study is guided by Career Construction Theory (Savickas, 2005), which suggests that an individual's ability to navigate their career is built on psychological resources gained through life experiences. Applied positive psychology complements this by measuring these resources—like self-esteem and proactive drive—to predict career success, creating a strong, cohesive research model.

Although proactive personality, self-esteem, and goal orientation function at different psychological levels—as an inherent trait, an emotional self-assessment, and a motivational drive, respectively—they can be effectively combined into a single, comprehensive profile. Drawing on the Psychological Capital (PsyCap) framework (Loghman et al., 2023)—which successfully groups diverse traits like hope and optimism into a higher-level adaptive capacity—this integration makes sense theoretically. Together, these three elements create a holistic psychological framework that explains why some individuals readily adapt to rapidly changing careers: proactive personality triggers the drive to act, self-esteem provides the emotional confidence, and goal orientation supplies the directional focus.

Importantly, this study does not treat proactive personality, self-esteem, and goal orientation as a single construct; rather, they are modeled as distinct psychological resources operating at dispositional, evaluative, and motivational levels, respectively. Consistent with Career Construction Theory, proactive personality represents adaptive readiness, whereas self-esteem and goal orientation function as psychosocial resources that facilitate career adaptability (Savickas & Porfeli, 2012). Accordingly, these variables are examined within a common framework because of their complementary contributions to career adaptation rather than their conceptual equivalence (Hirschi, 2009). Collectively, these constructs represent a strengths-based perspective of applied positive psychology because they emphasize the development of enduring psychological resources that enable individuals to function effectively, maintain motivation, and adapt successfully to challenging work environments. Rather than operationalizing flourishing or well-being directly, this study conceptualizes proactive personality, self-esteem, and goal orientation as complementary psychological strengths that foster adaptive functioning and career development in the context of Society 5.0.

2.2 Proactive Personality and Career Adaptability

A proactive personality reflects a stable tendency to identify opportunities, initiate action, and persist in effecting change (Bateman & Crant, 1993). Within the positive psychology perspective, proactive personality can be viewed as a psychological strength that enables individuals to anticipate opportunities, initiate constructive change, and actively manage career development. Such individuals tend to engage in adaptive behaviors such as planning, skill development, and boundaryless career exploration (Hartung et al., 2008; Chan et al., 2015). Career Construction Theory recognizes proactive traits as a foundational condition for adaptability. Proactive behavior enhances self-perception, particularly self-esteem defined as a person's overall evaluation of self-worth (Rosenberg, 1965). Several studies have found that proactive individuals experience higher self-esteem due to a sense of personal agency and competence (Fuller & Marler, 2009; Chan & Chan, 2021). Therefore, the following hypotheses are proposed.

H1: Proactive personality positively influences career adaptability.

H2: Proactive personality positively influences self-esteem.

H3: Proactive personality positively influences goal orientation.

H4: Self-esteem positively influences career adaptability

2.3 Goal Orientation and Career Adaptability

Goal orientation is a motivational strength that drives learning, persistence, and self-improvement (Ryan & Deci, 2000). Individuals with strong mastery goals exhibit higher adaptability in changing contexts. Proactive individuals often cultivate goal orientation through self-initiated learning and experience, which in turn contributes to adaptive behaviors such as problem-solving, career resilience, and future planning (Tolentino et al., 2014). Several studies confirm that goal orientation positively influences how individuals approach career development and respond to environmental disruptions (Setti et al., 2015; Tomo & Gennaro, 2020; Moghaddas et al., 2025).

A self-regulatory process explains why goal orientation bridges the link between a proactive personality and career adaptability. Proactive individuals, characterized by high internal locus of control and initiative-taking behavior (Bateman & Crant, 1993; Abdel Hadi & Kersting, 2023), are more inclined to formulate specific, challenging, and mastery-oriented goals (Cai et al., 2024). These goals serve as cognitive frameworks that direct attention, sustain effort, and promote learning behavior—all of which are central to career adaptability (Savickas & Porfeli, 2012). Grounded in Social Cognitive Theory, proactivity boosts self-efficacy, which in turn reinforces goal orientation to

drive adaptive career trajectories (Fang et al., 2024). Empirically, while goal orientation is known to link achievement to career success (Jeong, 2023), this study specifically investigates this dynamic within the accounting sector during the Society 5.0 era. Hence, the following hypotheses will be tested:

H5: Goal orientation positively influences career adaptability

H6: Goal orientation mediates the effect of proactive personality on career adaptability.

2.4 Self-Esteem as a Mediator

Self-esteem is a foundational strength within positive psychology, representing self-worth and confidence in one's ability to manage challenges (Rosenberg, 1965). Within the context of career construction, self-esteem represents a psychological resource that can sustain adaptive responses during career transitions. Self-esteem is partially shaped by proactive experiences (Fuller & Marler, 2009). As a psychological resource, it promotes confidence and optimism that facilitate adaptive functioning (Nikander et al., 2022). Consequently, self-esteem is expected to mediate the relationship between proactive personality and career adaptability.

H7: Proactive personality positively influences career adaptability through self-esteem

2.5 Occupational Prestige, Proactive Personality, and Goal Orientation

Occupational prestige refers to the perceived societal value and desirability of a profession (Treiman, 2013). Prestige shape's professional identity and influence motivation. According to Career Construction Theory, such social appraisals can foster career confidence and future orientation, particularly when individuals internalize the value of their profession (Savickas, 2005). Several studies suggest that those who perceive their profession as prestigious are more likely to develop a proactive stance to maintain and enhance their status (Tomo & de Gennaro, 2021; Hughes et al., 2024).

Goal orientation, conceptualized within Motivation Theory, refers to an individual's enduring disposition to develop and pursue competence-related goals (Pintrich, 2000). It includes both learning goals (mastery-driven) and performance goals (outcome-driven), both of which are relevant for career self-management. Individuals who perceive high occupational prestige may internalize performance expectations, thereby increasing goal-directed effort (García-Mainar & Montuenga, 2020). Likewise, proactive individuals are intrinsically motivated to pursue challenging goals and persist in achieving them (Jiang, 2017; Moghaddas et al., 2025). Previous research has shown that proactive traits often precede and strengthen goal orientation (Tolentino et al., 2014; Li et al., 2024). Although proactive personality is generally viewed as a stable dispositional trait (Bateman & Crant, 1993), interactionist perspectives suggest that its expression is shaped by contextual cues and environmental conditions (Judge & Zapata, 2015). Occupational prestige is therefore unlikely to alter personality itself but can strengthen the expression of proactive tendencies by enhancing professional identification, career investment, and motivation to meet expectations of competence, achievement, and development. Accordingly, occupational prestige may act as a contextual catalyst that promotes the manifestation of proactive personality in professional settings (Judge & Zapata, 2015; Kristof-Brown et al., 2023; Vleugels et al., 2023). Based on the previous discussions, we test the following hypotheses.

H8: Occupational prestige positively influences proactive personality.

Because proactivity is a relatively stable trait, occupational prestige does not directly "shape" a proactive personality, but rather activates or strengthens the expression of proactive behavior through person-environment fit (Kristof-Brown et al., 2023; Vleugels et al., 2023). A prestigious work environment provides stimuli and expectations that encourage a more intensive expression of proactive potential.

H9: Occupational prestige positively influences goal orientation

H10: Occupational prestige positively influences goal orientation through proactive personality.

The research model that illustrates the relationships between variables forming Career Adaptability can be seen in Figure 1

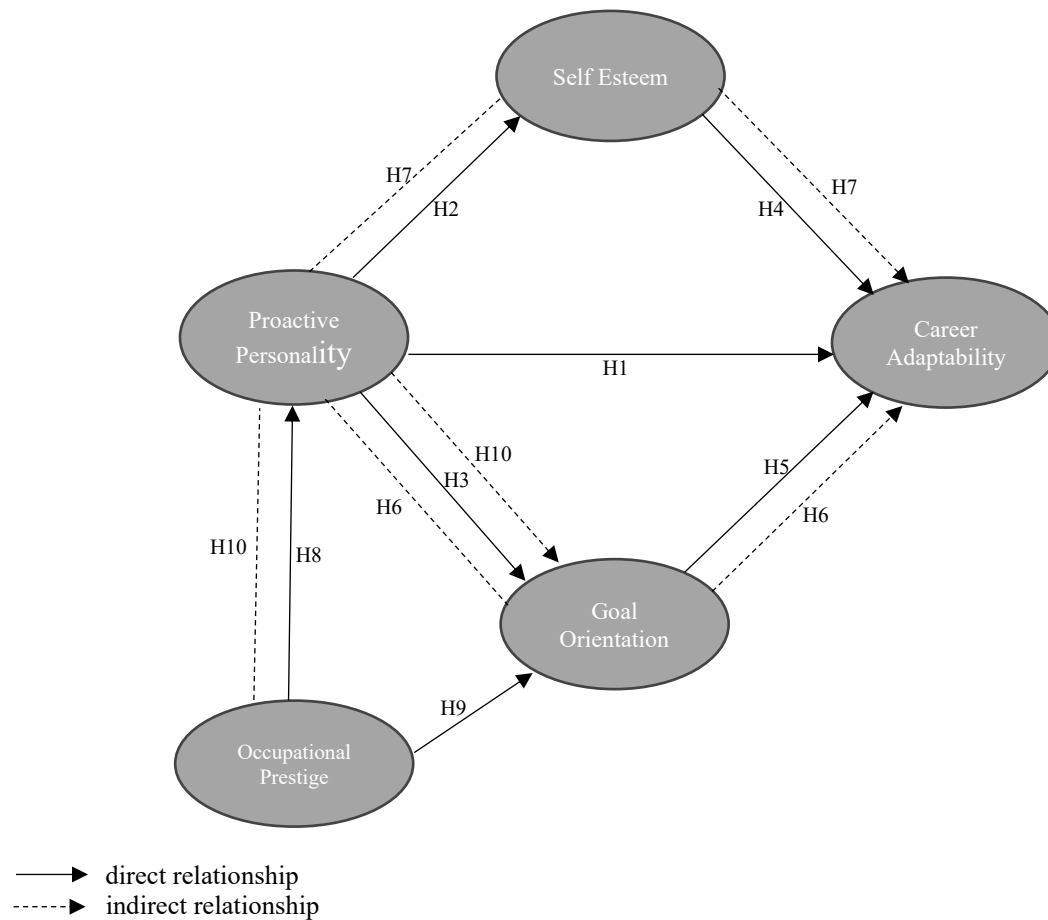


Figure 1 Research Model

3 Methods

3.1 Research Design

This study adopted a quantitative cross-sectional survey design to examine how proactive personality, self-esteem, goal orientation, and occupational prestige influence career adaptability among Indonesian professional accountants. Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM–PLS), which is appropriate for predictive modeling with multiple latent variables and indirect effects. SEM–PLS was chosen because the model includes mediating relationships and multiple constructs measured with reflective indicators.

3.2 Sampling and Participants

Data were collected from 178 respondents, of whom 149 met the inclusion criteria. Data were initially collected from 178 respondents. Prior to analysis, a data-screening procedure was conducted. Ten participants completed the consent and demographic sections but did not answer the questionnaire items and were therefore excluded. Two duplicate responses were removed. In addition, 17 respondents were excluded because their professional status could not be clearly verified based on the study’s inclusion criteria, namely active membership in Indonesian professional accounting organizations (IAI, IAPI, and/or IAMI). Consequently, 149 valid responses were retained for the final analysis. Purposive sampling was employed based on the following criteria: a) participants were required to be

registered as active members of an Indonesian professional accounting organization, namely Ikatan Akuntan Indonesia (IAI), Ikatan Akuntan Publik Indonesia (IAPI), or Ikatan Akuntan Manajemen Indonesia (IAMI); and b) participants needed to possess a minimum of one year of professional experience in the accounting sector.

3.3 Measures

Participants rated all study variables using a five-point Likert scale, where 1 represented "Strongly Disagree" and 5 denoted "Strongly Agree." These measurement tools have strong empirical foundations and cultural validity established in related studies. Specifically, the organizational identification construct was adapted from the five-item measure established by Smidts and Van Riel (2001), which demonstrated an excellent model fit and high internal reliability ($\alpha = 0.84$).

Each of the variables examined reflects an inherent psychological strength; these align with the applied positive psychology framework and were evaluated using scientifically validated instruments. A proactive personality is relatively unconstrained by situational forces and who affects environmental change (Bateman & Crant, 1993). It was initially assessed with 10 items. The Proactive Personality Scale was developed by Bateman & Crant (1993), which captures a general disposition to effect constructive environmental change and has demonstrated strong internal consistency ($\alpha = 0.89$). Self-esteem is a positive or negative attitude toward a particular object, namely, the self (Rosenberg, 1965). It was initially assessed with 10 items. The Self-Esteem Scale by Rosenberg (1965) was used and had acceptable reliability. Goal orientation is the set of goals pursued by individuals that creates the framework for their interpretation and reaction to events or outcomes (Button et al., 1996). It was initially assessed with 7 items. Goal orientations were assessed with the learning goal orientation by Button, Mathieu, and Zajac (1996), which has shown acceptable reliabilities ($\alpha = 0.73$ – 0.81). Career adaptability is a psychosocial construct that indicates an individual's resources to deal with the current task and to anticipate development, occupational transition, and occupational trauma, which, to a greater or lesser degree, change an individual's social integrity (Savickas & Porfeli, 2012). It was initially assessed with 23 items. Career adaptability was measured using the Career Adaptability Scale (Savickas & Porfeli, 2012; Claire, 2016) with excellent reliability. Occupational prestige is conceptually defined as an external prestige perception of a person's job (Mael & Ashforth, 1992; Smidts & Van Riel, 2001). It was initially assessed with 4 items. The occupational prestige variable is based on Mael's scale, which exhibited excellent internal consistency ($\alpha = 0.73$ – 0.87). The process of adapting and translating the occupational prestige items was standard and followed the steps, namely forward translation by a bilingual expert, reconciliation, back translation, editorial harmonization, and cognitive interview with target respondents, ensuring conceptual and linguistic equivalence.

3.4 Data Collection Procedure

Data were gathered through an online survey distributed via a Google Form link. The survey was distributed through three Indonesian professional accounting organizations (IAI, IAPI, and IAMI). Prior to data collection, the research team met with representatives of each organization to explain the research objectives and request assistance in distributing the survey link to their members. Data were collected between June 22 and November 28, 2023. An exact response rate could not be calculated because information regarding the number of members who received the survey invitation was not available.

The questionnaire consisted of demographic items, assessments of perceptions toward key Society 5.0 technologies, and measures of the psychological constructs under investigation. Respondents provided their answers voluntarily, and anonymity was maintained throughout the process. To minimize the risk of common method bias, respondents were assured that there were no right or wrong answers, and all measurement items were adopted from previously validated instruments. These procedural remedies were intended to reduce evaluation apprehension and social desirability bias.

All psychological constructs were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Each statement item for the research variables was derived from prior studies (Seibert et al., 1999). In addition to the variables, data were also collected on technologies associated with Industrial Revolution 4.0, such as artificial intelligence (AI), blockchain, cloud computing, data analysis/big data, the Internet of Things, and business process automation (BPA). The technology-related items were collected solely to provide descriptive information regarding respondents' familiarity and perceptions of technologies associated with Society 5.0. These measures were not included in the structural model and were not intended to function as explanatory, mediating, or moderating variables. Rather, they serve as contextual indicators illustrating the technological environment within which professional accountants currently operate.

3.5 Data Analysis

Data were processed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The final sample of 149 respondents was considered adequate for estimating the proposed model. PLS-SEM is particularly suitable for prediction-oriented research involving complex models and can produce robust parameter estimates with relatively small to medium sample sizes (Hair et al., 2022). Sample adequacy was assessed using established methodological guidelines. First, the sample exceeded the minimum requirement suggested by the widely used *10-times rule* (Barclay et al., 1995), as the endogenous construct with the largest number of incoming structural paths (Career Adaptability) received three direct predictors, indicating a minimum requirement of 30 observations. Second, according to Cohen's (1992) statistical power recommendations for multiple regression, approximately 77 observations are sufficient to detect a medium effect size ($f^2 = 0.15$) with statistical power of 0.80 for a model with three predictors. Therefore, the final sample of 149 respondents substantially exceeds these methodological recommendations and is considered adequate for reliable PLS-SEM estimation. The data obtained from the questionnaire were analyzed using both the outer and inner models. The outer model was used to assess indicator validity (outer loadings), construct reliability (composite reliability, Cronbach's alpha), and convergent validity (AVE). All constructs met the criteria for consistency and validity. The inner model examined the structural relationships among variables using path coefficients, R-square values, and hypothesis testing. Bootstrapping procedures were used to obtain t-statistics and p-values, supporting or rejecting each hypothesis as summarized in the results section.

4 Results

4.1 Contextual Description of the Society 5.0 Technological Environment

Prior to evaluating the structural model, a descriptive assessment was conducted to characterize the technological context within which Indonesian professional accountants operate. Figure 2 illustrates a comparative analysis of respondents' perceptions across six pivotal Society 5.0 technologies: Artificial Intelligence (AI), Blockchain, Cloud Computing, Big Data, the Internet of Things (IoT), and Business Process Automation (BPA). Each technology was evaluated across five distinct dimensions on a 5-point Likert scale: awareness (KNOW), understanding (UNDERSTAND), perceived importance (IMPORTANT), ease of use (EASY), and usefulness (USEFUL).

Overall, the findings indicate that professional accountants demonstrate high levels of familiarity and technological awareness, with mean scores for awareness, understanding, and perceived importance consistently exceeding 4.3 across almost all technologies. However, perceived ease of use (EASY) systematically emerged as the lowest-rated dimension across all technological domains, with mean values ranging between 3.52 and 3.74. Although these scores remain above the neutral midpoint of the 5-point scale, they suggest that respondents still perceive certain operational complexities associated with the use of these technologies.

In summary, professional accountants generally reported high levels of awareness, understanding, and perceived importance of Society 5.0 technologies, although ease of use was consistently rated lower across technological domains. These descriptive findings are presented solely to characterize the technological environment in which the respondents operate. Consistent with the study objectives, the technology-related variables were not incorporated into the structural model. Instead, they provide contextual evidence that Indonesian professional accountants operate within a technology-intensive Society 5.0 environment, thereby reinforcing the relevance of examining psychological strengths as predictors of career adaptability.

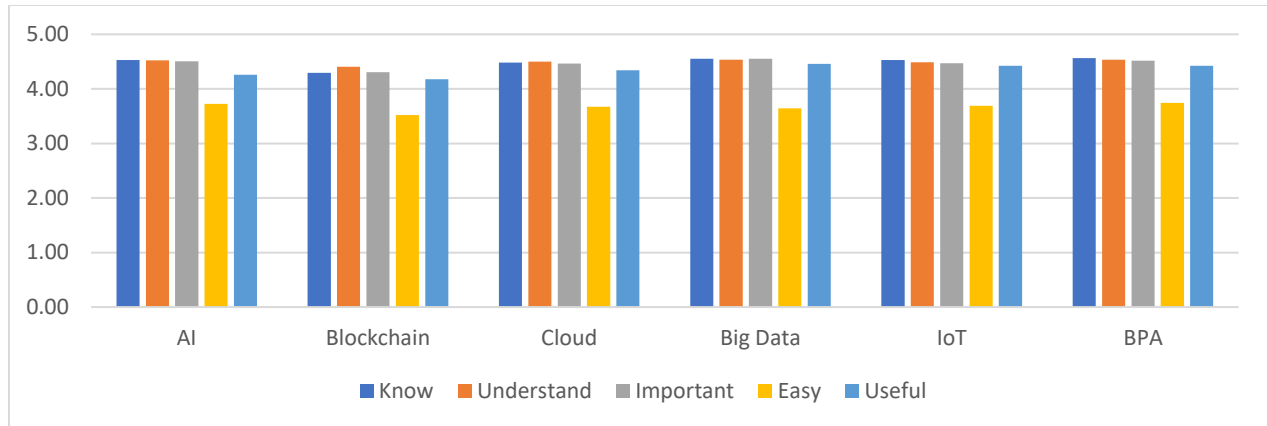


Figure 2 Perceptions of Society 5.0 Technologies among Indonesian Professional Accountants

4.2 Demographic Profile of Respondents

The final sample consisted of 149 Indonesian professional accountants who fulfilled the inclusion criteria. Respondents represented several professional accounting organizations, including the Indonesian Institute of Accountants (IAI), the Indonesian Institute of Certified Public Accountants (IAPI), and the Indonesian Institute of Management Accountants (IAMI). Most respondents had more than ten years of professional experience, indicating substantial exposure to technological and professional changes within the accounting profession. The respondents' characteristics are presented in Table 1.

Table 1 Respondent Characteristics

Characteristics	Category	n (%)
Professional Organizations Joined	IAI	54 (36%)
	IAPI	29 (19%)
	IAMI	11 (7%)
	IAI – IAPI	32 (21%)
	IAI – IAMI	11 (7%)
	IAI – IAPI – IAMI	2 (1%)
	Others	10 (7%)
Job Profession	Accounting Educator	38 (26%)
	Public Accountant	38 (26%)
	Management Accountant	32 (21%)
	Tax Accountant	13 (9%)
	Internal Auditor	11 (7%)
	Government Accountant	10 (7%)
	Practical Accountant	7 (5%)
Years of working	1-5 years	32 (21%)
	6-10 years	29 (19%)
	11-20 years	50 (34%)
	>21 years	38 (26%)

Source: processed data

4.3 Measurement Model Assessment (Outer Model)

The measurement model was evaluated through indicator reliability, internal consistency reliability, convergent validity, discriminant validity, and collinearity assessment following the recommendations of Hair et al. (2022). Indicator reliability was assessed using outer loading values. In the initial measurement model, several indicators exhibited loadings below the recommended threshold of 0.70. Specifically, CA1, CA2, CA7, CA20, PP4, PP6, SE1, SE2, SE5, SE6, and SE9 demonstrated insufficient indicator reliability and were therefore removed from the model.

A second estimation revealed that PP3 still exhibited an outer loading below the recommended threshold and was subsequently eliminated. Following the purification process, all remaining indicators achieved outer loading values above 0.70, ranging from 0.705 to 0.911, indicating satisfactory indicator reliability. The final measurement model retained 42 indicators across five latent constructs: Career Adaptability, Goal Orientation, Occupational Prestige, Proactive Personality, and Self-Esteem. Table 2 shows the valid values.

Table 2 Factor Loading Values					
Indicator	Career Adaptability (CA)	Goal Orientation (GO)	Occupational Prestige (OP)	Proactive Personality (PP)	Self Esteem (SE)
CA10	0,731				
CA11	0,776				
CA12	0,817				
CA13	0,768				
CA14	0,749				
CA15	0,748				
CA16	0,787				
CA17	0,739				
CA18	0,740				
CA19	0,824				
CA21	0,759				
CA22	0,773				
CA23	0,742				
CA3	0,724				
CA4	0,747				
CA5	0,793				
CA6	0,716				
CA8	0,766				
CA9	0,774				
GO1		0,841			
GO2		0,705			
GO3		0,861			
GO4		0,875			
GO5		0,887			
GO6		0,893			
GO7		0,738			
OP1			0,711		
OP2			0,905		
OP3			0,905		
OP4			0,911		
PP1				0,759	
PP10				0,744	
PP2				0,789	
PP5				0,714	
PP7				0,802	
PP8				0,824	
PP9				0,755	
SE10					0,776
SE3					0,839
SE4					0,829
SE7					0,786
SE8					0,834

Source: processed data

Internal consistency reliability was evaluated using Cronbach's Alpha and Composite Reliability (CR). According to Hair et al. (2022), values exceeding 0.70 indicate satisfactory reliability. The results presented in Table 3 demonstrate that all constructs exhibit satisfactory reliability, as all values exceed the recommended threshold of 0.70, thereby indicating strong internal consistency reliability.

Table 3 Internal Consistency Reliability

Construct	Cronbach's Alpha	Composite Reliability
Career Adaptability	0.96	0.961
Goal Orientation	0.924	0.93
Occupational Prestige	0.882	0.905
Proactive Personality	0.886	0.888
Self Esteem	0.872	0.876

Source: processed data

Convergent validity was assessed using the Average Variance Extracted (AVE). An AVE value greater than 0.50 indicates that a construct explains more than half of the variance of its indicators. As shown in Table 4, all average variance extracted (AVE) values exceed the recommended threshold of 0.50, confirming construct validity and providing evidence of satisfactory convergent validity.

Table 4 Convergent Validity

Construct	Average Variance Extracted (AVE)
Career Adaptability	0.581
Goal Orientation	0.691
Occupational Prestige	0.744
Proactive Personality	0.593
Self Esteem	0.661

Source: processed data

Discriminant validity was evaluated using the Heterotrait–Monotrait Ratio (HTMT). According to Henseler et al. (2015), HTMT values below 0.90 indicate adequate discriminant validity. Table 5 indicates that all HTMT values ranged from 0.565 to 0.879 and remained below the conservative threshold of 0.90. Therefore, discriminant validity was established. The highest HTMT value was observed between Proactive Personality and Career Adaptability (HTMT = 0.879), followed by Self-Esteem and Proactive Personality (HTMT = 0.854). Nevertheless, these values remained within acceptable limits, confirming that the constructs are empirically distinct.

Table 5 Discriminant Validity

Construct Pair	Heterotrait-monotrait ratio (HTMT)
GO <-> CA	0,766
OP <-> CA	0,633
OP <-> GO	0,565
PP <-> CA	0,879
PP <-> GO	0,814
PP <-> OP	0,724
SE <-> CA	0,780
SE <-> GO	0,795
SE <-> OP	0,582
SE <-> PP	0,854

Source: processed data

Collinearity was assessed using Variance Inflation Factor (VIF) values. Following SEM-PLS guidelines, VIF values below 5.00 indicate that multicollinearity is not a serious concern. Table 6 indicates that the VIF values ranged from 1.54 to 4.83 across all indicators. The highest VIF value was observed for CA22 (VIF = 4.83), followed by GO5 (VIF = 4.51), CA23 (VIF = 4.15), and CA16 (VIF = 4.05). Since all VIF values remained below the threshold of 5.00, multicollinearity was not considered problematic. Consequently, the predictor constructs contributed unique explanatory information to the structural model.

Table 6 Collinearity Statistics (VIF)

Indicator	VIF
CA10	3,71
CA11	4,03
CA12	3,54
CA13	2,80
CA14	3,45
CA15	3,60
CA16	4,05
CA17	2,93
CA18	2,27
CA19	3,60
CA21	2,59
CA22	4,83
CA23	4,15
CA3	2,94
CA4	3,50
CA5	4,01
CA6	3,18
CA8	2,98
CA9	2,86
GO1	2,92
GO2	1,69
GO3	3,37
GO4	3,72
GO5	4,51
GO6	4,00
GO7	1,73
OP1	1,54
OP2	3,14
OP3	3,20
OP4	3,49
PP1	2,39
PP10	2,22
PP2	2,60
PP5	1,64
PP7	2,30

PP8	2,40
PP9	2,08
SE10	1,84
SE3	2,28
SE4	2,25
SE7	1,86
SE8	2,18

Source: processed data

4.4 Structural Model Assessment and Hypothesis Testing (Inner Model)

Before evaluating the structural relationships, collinearity among predictor constructs was assessed using inner-model variance inflation factor (VIF) values. As shown in Table 7, the VIF values ranged from 1.00 to 2.90, remaining well below the recommended threshold of 3.3 (Kock, 2015). These results indicate that multicollinearity was not a concern and suggest that common method bias was unlikely to threaten the validity of the structural model.

Table 7 Inner Model VIF

Construct Pair	VIF
GO -> CA	2,555
OP -> GO	1,706
OP -> PP	1
PP -> CA	2,897
PP -> GO	1,706
PP -> SE	1
SE -> CA	2,669

Source: processed data

This section evaluates the structural model (inner model) to empirically test the hypothesized relationships (H1–H10). The assessment examines the model's explanatory and predictive power using the coefficient of determination (R^2) and effect sizes (f^2), alongside path coefficients (β) derived via bootstrapping procedures. This analysis provides the empirical foundation to establish how the proposed psychological strengths directly and indirectly drive career adaptability among professional accountants in the Society 5.0 era.

The explanatory power of the model was assessed using the coefficient of determination (R^2). Table 8 indicates that the construct of career adaptability had an R^2 value of 0.715. This suggests that 71.5% of the variance in career adaptability can be attributed to goal orientation, proactive personality, and self-esteem, whereas the remaining 28.5% is accounted for by other variables. According to Hair et al. (2022), these values indicate moderate to substantial explanatory power and demonstrate that the proposed model possesses satisfactory predictive capability.

Table 8 R-Square Value

Endogenous Construct	R-Square
Career Adaptability	0.715
Goal Orientation	0.555
Proactive Personality	0.414
Self Esteem	0.571

Source: processed data

Effect size analysis was conducted to evaluate the relative contribution of each predictor construct. Table 9 indicates that the largest effect was observed for the relationship between Proactive Personality and Self-Esteem (f^2

= 1.334), indicating that proactive individuals tend to develop substantially higher levels of self-esteem. Likewise, Occupational Prestige demonstrated a large effect on Proactive Personality ($f^2 = 0.706$), while Proactive Personality exerted a strong influence on Goal Orientation ($f^2 = 0.648$). In contrast, Goal Orientation and Self-Esteem exhibited relatively weaker effects on Career Adaptability.

Table 9 Effect Size (f^2)

Relationship	f^2	Interpretation
Proactive Personality → Self-Esteem	1.334	Large
Proactive Personality → Goal Orientation	0.648	Large
Occupational Prestige → Proactive Personality	0.706	Large
Goal Orientation → Career Adaptability	0.058	Small
Self-Esteem → Career Adaptability	0.031	Negligible

Source: processed data

The significance of the hypothesized direct relationships was evaluated using bootstrapping procedures. Consistent with common practice in psychological and behavioral research, significance levels of 1%, 5%, and 10% were considered. Table 10 indicates that the results indicate that Proactive Personality emerged as the strongest psychological predictor in the model. Proactive Personality significantly enhanced Career Adaptability, Self-Esteem, and Goal Orientation. Occupational Prestige significantly influenced Proactive Personality but failed to directly predict Goal Orientation. Goal Orientation significantly contributed to Career Adaptability, supporting the proposition that goal-directed individuals are better equipped to manage career-related challenges and transitions. Although the direct effect of Self-Esteem on Career Adaptability did not reach the conventional 5% significance level, the relationship remained significant at the 10% level and was therefore interpreted as marginally supported.

Table 10 Direct Effects

Hypothesis	Path	β	t-value	p-value	Decision
H1	Proactive Personality → Career Adaptability	0.554	6.876	<0.001	Supported (1%)
H2	Proactive Personality → Self-Esteem	0.756	20.655	<0.001	Supported (1%)
H3	Proactive Personality → Goal Orientation	0.701	9.261	<0.001	Supported (1%)
H4	Self-Esteem → Career Adaptability	0.153	1.926	0.054	Marginally Supported (10%)
H5	Goal Orientation → Career Adaptability	0.205	2.254	0.024	Supported (5%)
H8	Occupational Prestige → Proactive Personality	0.643	12.682	<0.001	Supported (1%)
H9	Occupational Prestige → Goal Orientation	0.065	0.608	0.543	Not Supported

Source: processed data

Indirect effects were examined using bootstrapping procedures. Table 11 shows the indirect effects.

Table 11 Indirect Effects

Hypothesis	Indirect Path	β	t-value	p-value	Decision
H6	Proactive Personality → Goal Orientation → Career Adaptability	0.144	2.277	0.023	Supported (5%)
H7	Proactive Personality → Self-Esteem → Career Adaptability	0.116	1.886	0.059	Marginally Supported (10%)
H10	Occupational Prestige → Proactive Personality → Goal Orientation	0.451	6.761	<0.001	Supported (1%)

Source: processed data

The mediation analysis revealed that Goal Orientation significantly mediated the relationship between Proactive Personality and Career Adaptability ($\beta = 0.144$, $p = .023$). Because both the direct effect (H1) and indirect effect (H6) were significant, this mediation pattern can be classified as complementary partial mediation. The indirect effect of Proactive Personality on Career Adaptability through Self-Esteem was weaker and only reached significance at the 10% level ($\beta = 0.116$, $p = .059$). Therefore, H7 received marginal support, suggesting that Self-Esteem plays a secondary mediating role compared with Goal Orientation. Occupational Prestige exerted a significant indirect effect on Goal Orientation through Proactive Personality ($\beta = 0.451$, $p < .001$), whereas the direct effect of Occupational Prestige on Goal Orientation was not significant ($\beta = 0.065$, $p = .543$). This pattern indicates indirect-only mediation, suggesting that Occupational Prestige contributes to Goal Orientation primarily by fostering proactive personality characteristics.

To provide a more comprehensive assessment of the structural relationships, total effects and bootstrap confidence intervals were examined. As shown in Table 12, Proactive Personality exerted the strongest overall effect on Career Adaptability, indicating that its influence operates both directly and indirectly through Goal Orientation and Self-Esteem. Occupational Prestige also showed a significant total effect on Proactive Personality, whereas Goal Orientation maintained a significant positive effect on Career Adaptability. In contrast, the effect of Self-Esteem on Career Adaptability remained marginally significant. The bootstrap confidence intervals further supported the robustness of the findings, as all significant relationships exhibited confidence intervals that did not include zero. However, the confidence interval for the relationship between Self-Esteem and Career Adaptability included zero, consistent with its marginal level of statistical significance.

Table 12 Total Effects of Hypothesized Relationships and Bootstrap Confidence Intervals

Relationship	Total Effect (β)	t-value	p-value	95% CI Lower	95% CI Upper
PP → CA	0.814	24.116	<0.001	0.741	0.875
PP → GO	0.701	9.261	<0.001	0.555	0.854
PP → SE	0.756	20.655	<0.001	0.682	0.826
OP → PP	0.643	12.682	<0.001	0.540	0.740
GO → CA	0.205	2.254	0.024	0.032	0.386
SE → CA	0.153	1.926	0.054	-0.002	0.308

Source: processed data

Overall, seven hypotheses received strong empirical support, two hypotheses received marginal support at the 10% significance level, and one hypothesis was not supported. The findings identify Proactive Personality as the central psychological strength underlying Career Adaptability among professional accountants in the Society 5.0 era. Goal Orientation emerged as the primary explanatory mechanism linking Proactive Personality to Career Adaptability, whereas Self-Esteem demonstrated a comparatively weaker yet still meaningful role. Furthermore, Occupational Prestige indirectly contributed to Goal Orientation through Proactive Personality but did not exert a direct motivational influence on goal-directed behavior.

5 Discussion

This study expands the application of psychological theories to the accounting profession by demonstrating that psychological strengths play a critical role in promoting adaptability, motivation, and career flourishing in an increasingly digitalized environment. Using the framework of Career Construction Theory (Savickas, 2005) the findings show that proactive personality is deemed as the internal psychological resource shaping career adaptability among Indonesian professional accountants in the Society 5.0 era. Furthermore, goal orientation also contributes substantially to career adaptability, while self-esteem moderately influences one's career adaptability. The findings further show that occupational prestige does not influence goal orientation, which can be one's source of motivation to adapt. Moreover, these results align with the cascading model of career construction proposed by Talluri et al. (2022), indicating that psychological resources operate in layered and sequential ways to shape adaptive career outcomes. It is important to interpret these findings within the intended scope of the study. Although the research is situated in the Society 5.0 era, the empirical model did not directly examine technology-related constructs such as

technology adoption, digital readiness, digital competence, or artificial intelligence usage. Society 5.0 was incorporated as the contextual environment in which Indonesian accountants currently operate rather than as an explanatory construct within the structural model. Consequently, the findings should not be interpreted as evidence that accountants have successfully adapted to technological change itself. Instead, they demonstrate that psychological strengths constitute important personal resources that may support career adaptability within technology-intensive professional environments.

Beyond supporting Career Construction Theory, the findings also clarify the contribution of applied positive psychology to understanding career adaptability in the accounting profession. Rather than conceptualizing positive psychology solely through flourishing, well-being, or the PERMA framework, this study adopts the broader strengths-based perspective of applied positive psychology, which emphasizes the identification and development of psychological resources that enable individuals to function effectively and thrive in challenging environments (Seligman & Csikszentmihalyi, 2000; Luthans et al., 2015; Waters et al., 2022). Within this perspective, proactive personality, goal orientation, and self-esteem are conceptualized as complementary psychological strengths that foster adaptive functioning by promoting initiative, confidence, persistence, and self-directed career development. Accordingly, this study extends applied positive psychology into the accounting profession by demonstrating that these psychological strengths constitute important personal resources supporting career adaptability within technology-intensive professional environments.

This study contributes to the literature on career construction theory, specifically in career adaptation during the digital transformation era, in four ways. First, this study highlights the role of proactive personality as a catalyst for career adaptation in times of technological disruption. This confirms Savickas' (2005) proposition that proactive individuals are better able to construct their careers by responding effectively to environmental changes. In this research, proactive personality directly affected goal orientation, self-esteem, and career adaptability, and served as an intermediary between occupational prestige and goal orientation. Individuals with proactive dispositions tend to exercise strong internal control, initiate positive professional changes, and maintain their self-worth even in the face of negative external perceptions of the profession. This finding is consistent with Dutton et al. (1994) and Mael & Ashforth (1992), who argue that professional identification is influenced by external perceptions, which subsequently shape self-esteem. Within the context of Society 5.0, accountants possessing proactive personalities exhibit greater capacity a pronounced capacity to anticipate and adapt to technological advancement. This study corroborates the assertion that accountants with proactive personalities are inclined towards a strong goal orientation, thus enhancing their professional competence and engaging in more targeted career planning (Mercan & Öztemel, 2023). Proactive individuals exhibit a positive disposition towards adaptability and recognize it as an essential component of career development.

Second, the study reveals that occupational prestige influences proactive personality but does not significantly affect goal orientation. It can be inferred that even though one thinks that his/her profession is prestigious, it will not necessarily induce individuals to find competence-related goals. However, the role of proactive personality as a psychological resource can mediate the influence of individual occupational prestige perception in finding competence-related goals (Judge & Zapata, 2015). This aligns with Jiang (2017) and Chang et al. (2023), who suggest that proactive individuals tend to think innovatively, set clear career objectives, and continuously adapt to evolving professional demands. The absence of a significant direct relationship between occupational prestige and goal orientation suggests that perceiving accounting as a prestigious profession does not automatically foster stronger mastery or achievement-oriented motivation. Occupational prestige primarily reflects an external social evaluation, whereas goal orientation represents an internally regulated motivational disposition. In rapidly changing professional environments, internal motivational resources appear to play a more influential role than external status perceptions in shaping adaptive career goals. This finding is consistent with Self-Determination Theory (Ryan & Deci, 2000), which argues that autonomous motivation is more effective than external recognition in sustaining learning, persistence, and adaptive behavior.

Third, the findings demonstrate that goal orientation significantly influences career adaptability and mediates the impact of proactive personality on adaptability. This contributes to a deeper understanding of the goal orientation role. Individuals with proactive personalities tend to have high initiative in learning that will initiate motivational strength (i.e., goal orientation), which results in adaptive behaviors (e.g. problem solving, career resilience) (Tolentino et al., 2014). These findings support the premise of applied positive psychology that individuals can thrive amid workplace transformation by leveraging their psychological strengths. (Hughes et al., 2024).

Finally, the study demonstrates that self-esteem moderately impacts career adaptability and acts as the mechanism through which proactive personality influences adaptability. This is aligned with earlier findings by Ellis & Taylor (1983) and Crook et al. (1984), who suggested that individuals with high self-esteem establish ambitious career goals and engage in goal-driven activity. Individuals with proactive personalities tend to have perseverance behaviors, which

can initiate confidence and hence be more adaptive to changes in the professional environment (i.e. digital transformation and society 5.0). The marginal effect of self-esteem on career adaptability further suggests that positive self-evaluation alone may not be sufficient to facilitate adaptation in technology-intensive professional environments. Although self-esteem contributes to confidence and psychological resilience, successful adaptation appears to depend more strongly on proactive behavioral tendencies and goal-directed motivation than on self-worth itself. In dynamic work settings characterized by continuous technological change, individuals who actively seek learning opportunities and initiate change are likely to adapt more effectively than those whose primary psychological resource is confidence. Therefore, self-esteem functions as a supportive rather than a dominant psychological mechanism underlying career adaptability.

Collectively, these findings suggest that career adaptation in rapidly changing professional environments is driven primarily by active psychological resources rather than by external professional status or positive self-perceptions alone. Adaptation appears to emerge through a sequential psychological process in which proactive personality stimulates goal-directed motivation and, to a lesser extent, self-esteem, ultimately strengthening career adaptability. This interpretation reinforces the importance of developing internal psychological strengths alongside technical competencies for professionals working in technology-intensive environments.

6 Implications

The findings of this study provide several practical implications for accounting organizations, professional associations, and educational institutions operating within the Society 5.0 environment. They highlight the need for organizations to intentionally cultivate psychological strengths, particularly proactive personality and goal orientation as core competencies for navigating technological transformation.

Strength-based development programs. This includes workshops and training modules focused on proactive behavior, self-efficacy building, and mastery goal-setting, aligning with principles of applied positive psychology and psychological capital (Luthans et al., 2015). These interventions can help accountants build the internal resources necessary to respond effectively to digital disruption.

Continuous learning pathways. that emphasize both technical and psychological skills. In addition to training in emerging technologies, organizations should develop programs that strengthen proactive behavior and align goal orientation with adaptive career development in the context of Society 5.0 (Adhariani et al., 2019). This includes structured learning modules, digital upskilling programs, and competency-based career advancement systems.

Mentoring systems and psychological support mechanisms. to sustain adaptive capacity. Mentoring relationships can provide real-time guidance, role modelling, and career direction, while psychological support initiatives can help accountants manage uncertainty and build resilience. Such systems are essential for developing long-term adaptive resources and supporting employees through technological transitions (Coetzee & Schreuder, 2018).

Redesign accounting curricula. to embed the cultivation of proactive personality traits and adaptive psychological resources. Beyond technical training, curricula should incorporate soft-skills development, including adaptability training and self-esteem enhancement, to prepare future accountants for professional complexity. Integrating digital technologies and emerging tools into the curriculum is also crucial to align with industry demands (Tavares et al., 2023; Tavares et al., 2023).

Collectively, these practical actions ensure that accountants are equipped not only with technical expertise but also with the psychological strengths required to thrive, remain adaptable, and sustain meaningful careers in the Society 5.0 era.

7 Limitations and Future Research Direction

This study has several limitations that provide opportunities for future research. First, the geographic scope of the sample is limited to Indonesian professional accountants. Although this context offers important insights into career adaptability within an emerging Society 5.0 environment, the findings may not fully generalize to accountants in other countries with different technological infrastructures, regulatory environments, or cultural orientations. Future studies

should therefore expand the research to cross-national or cross-cultural settings to examine whether the relationships among proactive personality, goal orientation, occupational prestige, self-esteem, and career adaptability hold across different professional and sociotechnical environments.

Second, the study employed purposive sampling, which may introduce sampling bias and limit the representativeness of the broader accounting population. Subsequent research could use probability-based sampling or larger, more heterogeneous samples to enhance external validity and capture a wider range of professional experiences within the accounting field.

Third, the cross-sectional design restricts the ability to infer causality or observe changes in psychological strengths and adaptability over time. Longitudinal or experimental designs would allow researchers to examine how proactive personality, goal orientation, self-esteem, and adaptability evolve as technological disruptions intensify, or how interventions aimed at strengthening these traits might influence career outcomes.

Fourth, although this study was conducted within the context of Society 5.0, technology-related variables (e.g., digital readiness, technology adoption, digital competence, artificial intelligence use, or technology acceptance) were not incorporated into the structural model. Consequently, the findings should not be interpreted as evidence of technological adaptation or technology adoption among accountants. Rather, the study explains how psychological strengths are associated with career adaptability within a technology-intensive environment. Future studies should integrate psychological and technology-related variables into a unified model to better explain how internal psychological resources interact with technological capabilities in shaping career adaptability.

Fifth, the conceptualization of occupational prestige as an antecedent of proactive personality (H8) warrants careful interpretation. Since proactive personality is generally regarded as a relatively stable dispositional trait, future longitudinal research is needed to examine whether prestige functions as an activating condition that strengthens the expression of proactive behavior over time, rather than as a direct cause of the trait itself. Replication using experimental or quasi-experimental designs would help clarify the directionality of this relationship.

Despite these limitations, this study provides a valuable foundation for understanding how psychological strengths support career adaptability in technologically dynamic professional settings. By advancing both theoretical and practical insights, the research offers a meaningful platform for future studies seeking to explore how accountants and other professionals can thrive and construct meaningful careers amid ongoing digital transformation.

8 Conclusion

This study demonstrates that psychological strengths constitute important personal resources associated with career adaptability among Indonesian professional accountants working in the context of Society 5.0. Because technology-related variables were not examined as part of the structural model, the findings should be interpreted as evidence of psychological adaptation rather than technological adaptation. Among these, proactive personality emerges as a determinant of career adaptability, functioning as a catalyst that strengthens goal orientation and promotes adaptive readiness. Furthermore, goal orientation substantially enhances career adaptability, and self-esteem is found to moderately mediate the influence of proactive personality on career adaptability. While occupational prestige was not found to directly affect goal orientation, the study shows that the effect of occupational prestige on goal orientation is indirect through proactive personality. Although occupational prestige can reinforce proactive tendencies and shape motivational orientations, it does not directly contribute to adaptability without the presence of stronger internal psychological resources.

The findings support Career Construction Theory by illustrating how proactive personality facilitates adaptive behavior, not merely as a reactive response to change but as a driving force for self-development and future-oriented career planning. Likewise, goal orientation functions as an intrapersonal strength that motivates accountants to actively shape and direct their career trajectories. Together, these findings deepen the understanding of psychological strengths—particularly proactive personality and goal orientation—as essential resources for navigating the technological and structural shifts characteristic of Society 5.0.

Overall, this study contributes to applied psychology, especially positive psychology, by showing how psychological strengths enable accountants to cultivate adaptability and resilience in the face of digital transformation. Adaptability is thus not only a coping strategy, but also a pathway to meaningful professional growth and flourishing in an increasingly complex work environment. These findings underscore the relevance of psychology in informing both theory and practice, offering valuable guidance for building adaptive, empowered, and future-ready accounting professionals.

Declarations

Ethical approval.

Approval from the Research Ethics Board (REB) at the authors' institution was granted before piloting the research instrument and collecting data.

Consent to participate

Participants in this study freely and voluntarily agreed to participate in this study. They signed a consent form indicating that they had read and understood the information provided about this study. They have had the opportunity to ask questions and receive answers. They understood that their participation was entirely voluntary and that they were free to withdraw at any time without penalty or loss of benefits.

Consent to publish

We agree and consent that all details and images in this paper will be freely available on the internet, consistent with the provisions in the Creative Commons Attribution License 4.0

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