

**ACRN JOURNAL OF  
FINANCE AND RISK PERSPECTIVES**

**ISSN 2305-7394**

**VOLUME 8 SPECIAL ISSUE DIGITAL ACCOUNTING**

**2019**

---

**CONTENTS**

Editorial - The Whatness of Digital Accounting: Status Quo and Ways to Move Forward <i>Othmar Lehner, Susanne Leitner-Hanetseder, Christoph Eisl</i>	<i>I</i>
Digital Accounting: Opportunities, Threats and the Human Factor <i>Shawnie Kruskopf, Charlotta Lobbas, Hanna Meinander, Kira Söderling</i>	<i>1</i>
Big Data, Cloud Computing and Data Science Applications in Finance and Accounting <i>Jennifer Huttunen, Jaana Jauhiainen, Laura Lehti and Annina Nylund</i>	<i>16</i>
Current State and Challenges in the Implementation of Robotic Process Automation and Artificial Intelligence in Accounting and Auditing <i>Max Gotthardt, Dan Koivulaakso, Okyanus Paksoy, Cornelius Saramo</i>	<i>31</i>
Blockchain in the Fields of Finance and Accounting: A Disruptive Technology or an Overhyped Phenomenon? <i>Aino Nordgren, Ellen Weckström</i>	<i>47</i>
FinTechs: Their Value Promises and Disruptive Potential <i>Sara Laahanen, Eemil Yrjänä</i>	<i>59</i>
RegTech- A Necessary Tool to Keep up with Compliance and Regulatory Changes? <i>Ellinor Johansson, Konsta Sutinen, Julius Lassila, Valter Lang</i>	<i>71</i>
Prevention and Detection for Risk and Fraud in the Digital Age – The Current Situation <i>Hanna Donning, Mathias Eriksson</i>	<i>86</i>
Cybercrime in a Business World: Behavioral Perspectives <i>Böckelman Petter, Björkman Henrik</i>	<i>98</i>