THE ACCOUNTING PROFESSION UNDER THE INFLUENCE OF DIGITALIZATION - PREMISES OF THE INTELLIGENT FUTURE

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Abstract: Being responsible not only for the financial transactions recording, financial data analysis and financial statements preparation, but also for providing essential information used at key points in the proper functioning of the company's activity, such as decision-making and compliance with legal and regulatory requirements, accountants represent important actors of the economic sphere. Nevertheless, the way accountants work and the nature of the profession itself have undergone numerous changes over time, while the concurrent, sustained, and continuous overall transition of the modern economy and society to digitalization representing an important determining factor.

In fact, under the strong influence of the digital evolution, similar to many other fields of activity, the whole accounting area benefits from new perspectives, also determining new outlooks on the accounting profession, especially in relation to the Artificial Intelligence (AI) adoption. Therefore, the current paper aims to firstly identify notable aspects regarding the nexus between digitalization and the accounting profession, mainly considering existing scientific directions and themes of interest related to the phenomenon in question, that have been highlighted over the last decades. Moreover, the article explores the intelligent future premises, focusing on how the accountant, as a distinct entity of the business world, can adapt to the changing market conditions towards streamlining and improving its activity while taking advantage of the AI technology, among others.

The obtained results reveal the increased interest on the addressed topic, but also the fact that the accounting profession could certainly benefit from an intelligent evolution, instead of replacement. Intended to bring undeniable advantages on the accounting activity results, the adaptation and continuous embrace of new technologies can undoubtedly lead to keeping the accounting profession relevant, while also providing added value in the digital age.

Keywords: Accounting Profession, Accountant, Artificial Intelligence, Digital Transformation, Digitalization, Technology

JEL classification: J24, O10, O15, O30, O34, M41

1. Introduction

The history of the last decades has led to the awareness of the massive influence exerted by technological evolution on all spheres and sides of the global economy and society. Within the dynamic landscape of contemporary business and finance, the advent of the digital shift has emerged as a transformative force, reshaping industries, and professions alike. Top actors in the economic field and not only have strengthened their positions among the competition by involving and efficiently using the most modern technological tools, while medium and low-level entities are constantly making considerable efforts to sustain their digital transformation.

Directly related to the economic field, the accountant is recognized as one of the main actors, significantly contributing to the financial health and stability of businesses and organizations. The nature of the profession itself suggests a combination of tasks falling within the activities that could gain productivity through the usage of technological tools, the key consideration being that the related tasks typically imply, among others, a lot of time.

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The evolving dimensions of the accounting profession are unquestionable, being subject to indisputable progressive changes. It is well known that accounting represents an age-old practice, similar to the accounting profession, but the progress is obvious. However, the transition from written accounting to modern and computerized accounting characterizes a significant advancement in the financial-accounting field.

As widely recognized, initially, accounting was based on meticulous manual entries in physical ledgers where every transaction was carefully recorded. Such an approach involved considerable efforts and increased the risk of human error. Therefore, the accountant, as individual, represented a key factor with huge responsibilities.

With the advancement of technology, accounting has experienced a radical transformation. A crucial aspect of the evolution is represented by the shift from repetitive and routine tasks to value-added tasks, thanks to automation tools and machine learning technologies. Nowadays, computerized systems and specialized software have largely replaced the physical transaction ledger. Processes are now faster, more accurate and more efficient. Calculation automation, secure data storage and instant report generation have brought significant benefits to the efficient management of information. The transition has not only increased the accuracy and consistency of data, but also changed the accounting profession. Accountants are no longer just managers of numbers and documents; they become central strategists within organizations, with the ability to interpret complex data and provide deep insights for decision making.

Certainly, the future of accounting and, consequently, of the accounting profession, will continue to be influenced by the digital progress. Under these circumstances, shaping a vision of the future is dependent on understanding the phenomenon and the present context. Hence, the current research seeks to initially pinpoint significant facets concerning the intersection of digitalization and the accounting profession. It primarily examines established scientific trends and topics of interest associated with this phenomenon, that have been emphasized in recent decades. Additionally, the article delves into the anticipated future landscape, concentrating on how accountants, as distinctive entities in the business domain, can adjust to evolving market conditions, the focus being on enhancing efficiency and activity through the use of AI technology.

2. Research Methodology

From a methodological point of view, the current research was predominantly based on external sources, involving their analysis in the context of the considered theme. The first phase of the research process implied the analysis of the specialized literature regarding the relationship between the accounting profession and digitalization, a preliminary keywords-based bibliometric analysis being performed in this regard. The results of the bibliometric analysis carried out and the subsequent review of the scientific manuscripts considered relevant, highlighted key directions of interest that have been emphasized during the last decades. The finality of the research was realized by stating several premises that can serve as the basis of the accounting profession future intelligent evolution, being considered several possibilities for its optimization.

3. The Interplay of Digitalization and the Accounting Profession Within the Scientific Research Sphere

Dealing with the relationship between the accounting profession and digitalization represents a process whose goals can be achieved in various ways, including by referring to existing scientific research. Thus, aiming to highlight the main scientific views on the debated phenomenon, the present research involved performing a bibliometric analysis based on keywords occurrences. The database chosen for the search and selection of relevant scientific papers was Web of Science, the advanced search functionality offered by the platform being used.

The search query reflecting the analysed phenomenon through the included key terms, was defined as follows: $TS = ("digital" \ OR "digitalization" \ OR "digitally" \ OR "digitized" \ OR "digitised")$ AND $TS = ("accountant" \ OR "accountants" \ OR "accounting profession")$. Although the focus was on the two main elements of interest, namely the *accounting profession* and *digitalization*, as concepts, the search query also included main derivatives and/or synonymous of the character strings in question, which led to obtaining 172 scientific publications indexed in period 1975 - 2023, considered suitable for the analysis carried out.

Performing the bibliometric analysis involved the use of the VOSviewer software tool, which allowed the extraction of 146 terms considered relevant, of which 88 (60% of the total) were selected. However, following the manual filtering of the terms, 69 terms were chosen for inclusion in the final analysis, the difference of 19 terms mostly representing connecting words.

The keywords co-occurrence map (Figure 1) reveals the existence of five clusters of interconnected terms, of which cluster 1 (red), cluster 2 (green) and cluster 3 (blue) are the most comprehensive, each containing more than 10 terms.



Figure 1: Keywords Co-occurrence Map

Source: Figure resulting from processing the data in the VOSviewer software

The keyword "skill" appears 120 times, suggesting that digitalization has generated a significant change in the skill requirements of professional accountants. In other words, the high frequency of the term "skill" suggests that adapting to new technologies and acquiring digital skills have become essential for accounting practitioners. This phenomenon can be interpreted as a profound transformation of the accounting profession, where professionalism is no longer defined only by traditional knowledge, but also by the technological skills needed to remain competitive in the digital age.

On the other hand, the keyword "digitalization" appears 91 times, a fact that can be considered natural taking into account the formulated search query, which suggests that there is considerable interest in the digitalization process itself within the accounting profession. The significant frequency of the string may indicate an increased awareness on the impact and importance of digitalization in optimizing accounting processes. The focus on the two key terms ("skill" and "digitalization") supports the idea that

the accounting profession is in an active process of digital transformation, and this conversion is perceived as a crucial aspect in the evolution and adaptation to new market demands.

Other top key terms identified, registering over 35 occurrences in the selected scientific publications, are as follows: "company", "digital technology", "student", "knowledge", "business", "service", "blockchain", "auditor", "value", "education". As it can be observed, the previously listed terms mainly fall either in the sphere of the business environment, are specific to the ICT field or are oriented towards the educational side.

The term "company" indicates a central concern for how businesses integrate digital technologies in the management of their financial data, while "digital technology" and "blockchain" emphasize the importance of digital tools in this transformation process. In parallel, the term "auditor" may reflect the increased interest in innovative technologies and the role of auditors in the digital age, highlighting the changes brought by technology in the verification and auditing processes.

The keywords "student" and "education" may suggest an emphasis on the current and future training of accounting professionals to deal with digital changes. It is evident that there is an increased concern for the development of students' knowledge and skills in the field of digitalization, underlining the importance of an adequate education to meet the new demands in the field.

In a broader context, the terms "business", "service", and "value" indicate that digitalization is not just about technical aspects, but also influences how services are offered and value is created in the field of business accounting.

It is important to emphasize that the previous interpretation is based on hypotheses drawn from the list of keywords and would require deeper validation by carefully reviewing the results of existing scientific research. In the preliminary bibliometric analysis carried out, the keywords only provide an initial perspective on the research topic and may reflect only part of the larger landscape related to the relationship between digitalization and the accounting profession.

Therefore, carrying out a more detailed examination of the existing scientific studies becomes crucial in order to gain a more robust and comprehensive understanding of how these concepts are interconnected. The literature review and analysis of relevant research will provide a stronger basis to formulate more accurate conclusions and highlight real trends in the evolution of the accounting profession in the digital age.

4. Main Scientific Perspectives Revealed

In order to identify the main scientific perspectives presented in the specialized literature, the initial phase implied the review of the first 10 manuscripts resulting from the advanced search within the Web of Science database, as a result of their sorting according to relevance in relation to the defined query.

In the context of the situation in Romania, Ciurea and Man (Ciurea & Man, 2020) offered a comprehensive perspective on the evolution of accounting practice over time, highlighting the changes oriented towards technological progress and the digitalization of activities in this sector. According to the authors, the impact of information technologies in the digital economy imposes on the accounting profession the need to reconfigure its activity, focusing on innovation for the development of digital accounting platforms. These platforms would facilitate the aggregation of information in a form conducive to managerial decision-making at all hierarchical levels. Thus, a notable perspective is highlighted, according to which the accounting profession will be redefined in the light of the new conditions guided by digitalization, opening, at the same time, multiple opportunities in terms of diversifying the services offered.

Attempting to synthesize recent academic research on the digitalization of accounting, Stoica and Ionescu-Feleagă (Stoica & Ionescu-Feleagă, 2021) indicate that researchers focus on three key aspects in the evolution of the accounting profession in the digital age: accounting education, professional regulation and accounting information systems. As it can be observed, the conclusions of the considered study are in accordance with the assumptions previously exposed following the preliminary analysis of the keywords.

Within an analysis regarding the accounting practitioner as a driver of the pace of digitalization (Stoica & Ionescu-Feleagă, 2021), it was found that accounting professionals (in Romania) show a significant interest and adaptability regarding the digitalization process, feeling comfortable in this transition. However, although the results highlight that work experience is an influencing factor in adapting to digital change, enough statistical evidence to conclusively support these findings have not been identified as a result of the research.

Fülöp et al. (Fülöp, et al., 2022) emphasize, among other aspects representing the main purpose of the initiated research, some basic rationales regarding the digitalization of the accounting profession. The authors note the slow pace of adoption of digital technology, attributing this trend in part to the highly regulated nature of the accounting profession. The concern for clients of professional accountants about adapting to new technologies and digitizing their work to obtain information in the shortest possible time was also addressed. According to the authors, international auditing standards do not exclude or inhibit the use of data analysis and other digital audit technologies in the audit process. However, the fact that the transition from traditional to digitalized activity is difficult due to professional judgment was underlined, an aspect that cannot be replaced by digital technologies.

According to Kokina et al. (Kokina, Gilleran, Blanchette, & Stoddard, 2021), accountants have significant roles in identifying, explaining, training, supporting, and analysing automation initiatives in their organizations. Thus, characterizing the development of accountants' skills as a necessity, the perspective highlighted by the authors focuses on the fact that the five mentioned functions cannot be fulfilled otherwise.

Without discounting the idea of the need to develop skills, research by Zainuddin et al. (Zainuddin, Ahmad, Latif, Yusof, & Sulaiman, 2022) highlights that the accountant's traditional function of preparing a complete set of accounts remains essential and relevant. Nevertheless, acquiring digital and critical thinking skills to become accounting professionals ready for the challenges of the future, especially in the post-COVID-19 context, becomes imperative.

On the other hand, Grosu et al. (Grosu, Cosmulese, Socoliuc, Ciubotariu, & Mihaila, 2023) found that preparation and engagement in the accounting profession in the digital era is influenced by factors such as perceptions of the use of digital tools, performance level, expected effort, and situational factors such as culture organizational and regulatory policies. In addition, the study highlights concern about accelerating digitalization, threats associated with job losses due to Artificial Intelligence, and the risk of accidental data exposure with potential errors in measurement and reporting.

The recent research perspective by Huy and Phuc (Huy & Phuc, 2023) recognize the crucial role of digital intelligence in the digitalization landscape, emphasizing its potential in facilitating the performance of public sector organizations in establishing and operationalizing the sustainable audit ecosystem. It is also stated that the expansion of digital technology generates increasing demands on the digital workforce, and that digital intelligence can play a key role in meeting these demands. The researchers suggest that digital intelligence can support the accountant in exploring the environment, enriching his knowledge in areas such as accounting, auditing, and digitalization. Moreover, it is assumed that it conditions the accounting staff to achieve the proposed objectives, manage data and present the information in an ingenious way, while also facilitating effective communication between the accounting team members, stakeholders, and clients, through the exchange of information and ideas.

Other relevant scientific study identified in the top ten search results highlights the potential of higher education institutions to train specialists capable of assimilating and leading the digital transformation in the field of accounting (Guşe & Mangiuc, 2022). Thus, in the sphere of scientific research, the focus is maintained on education and training in the context of the relationship between digitalization and the accounting profession.

Through the research carried out by Bakulina et al. (Bakulina, Kalinina, Luchkova, Pikushina, & Gracheva, 2020), the central importance of accounting in building the informational foundation and in establishing a crucial analytical platform for the digitalization process in the agricultural sector is emphasized, but the results obtained can lay the foundations for new directions of development in other

fields as well. The paper highlights the key stages of accounting automation/robotization, including organizational and informational aspects, automating data processing, reporting and analysis, and account management. The research also reveals the essential prerequisites for accounting robots that have evolved in the current period and are the foundation for future training. Thus, the key path suggested towards the automation of accounting processes through the efficient involvement of digitalization can be observed.

The brief review of the scientific literature, previously discussed, brings to the fore the importance of digitalization through its potentially favourable effects on the accounting profession and the efficiency of the processes carried out by the accountant as an individual. Multiple views of the authors include as a common point of interest the need to develop digital skills among accountants, with the aim of maintaining a competitive position and adapting to the requirements of the present and future context. Reference is made to various aspects but precisely following the relationship between the digital transformation and the accounting profession, the prerequisite to support the process itself is indisputably highlighted, although possible challenges are not excluded.

As mentioned, with the purpose of reviewing the scientific research, the 172 selected papers were sorted according to relevance related to the formulated query. To obtain a more comprehensive overall perspective, the second phase involved sorting the manuscripts according to the date of publication (the most recent being the first). In addition to the already discussed papers, some of these being also found after the subsequent sorting step, going through the through the titles, abstracts, and keywords of the obtained list of manuscripts, led to the observation of a growing interest on the Era 5.0, with emphasis on the concept of "Artificial Intelligence", in the context of digitalizing the accounting profession. As expected, given the current global trend, the focus on Artificial Intelligence is increased in more recent research, especially when referring to a potential future progress.

5. Views Shaping the Intelligent Evolution of the Accounting Profession

As is widely acknowledged, over time, new concepts and dimensions of the technology were developed, characterizing its evolutionary character, by increasing the complexity and what concerns the tasks performed, but also the effectiveness in fulfilling them. We thus end up discussing about the so-called "Artificial Intelligence", whose influences are increasingly found in the current context, with realistic prospects for future use, even in the accounting field.

According to the information provided by the Council of Europe's (Council of Europe, 2018), the term "AI" (acronym from "Artificial Intelligence") could be credited to John McCarthy from MIT – Massachusetts Institute of Technology, explained by Marvin Minsky from Carnegie-Mellon University as the development of computer programs designed to undertake tasks currently more effectively executed by humans, involving high-level mental processes such as perceptual learning, memory organization, and critical reasoning. However, as per the same previously mentioned documentation (Council of Europe, 2018), the early 1950s, John Von Neumann and Alan Turing, while not coining the term AI, emerged as pivotal figures in the genesis of the technology. They orchestrated a transformative shift from computers to19th-century decimal logic. This evolution highlighted a profound transition in computing, laying the foundation for Artificial Intelligence.

At the present moment, the scientific literature abounds in attempts to define the Artificial Intelligence. However, it is appropriate to consider the perspective presented by Wang (Wang, 2019), according to which, due to the intricate nature of intelligence, it is impractical to anticipate a universally agreed-upon definition of AI at the present stage of research. Undoubtedly, AI can be looked at as a concept, as a discipline, as a technological means and others, but a general definition could be much too limited compared to the real potential of the phenomenon.

Nowadays, one of the main directions of real interest consists in the possibility of establishing certain interconnections between AI and various areas of action of the human being. The ability of AI to replace specific human actions in the near future is often questioned, a fact that would lead to the efficiency of many time-consuming tasks performed by the individuals.

Since a growing attention has been observed in the recent scientific literature regarding the involvement of AI in the context of the nexus between digitalization and the accounting profession, becomes opportune to bring to the fore some main possible premises of the so-called *intelligent future* of the accountant.

Exposing an optimistic view, it can be stated that Artificial Intelligence has a beneficial impact on the field of accounting (Emetaram & Uchime, 2021). In addition, it was found that the accounting profession needs to embrace the use of AI and incorporate it into the process of maximizing productivity and professional efficiency (Emetaram & Uchime, 2021). This integration is necessary to ensure the continued relevance of accountants in the business environment of the immediate future, despite concerns about AI taking over specific duties of accountants.

Frequently, the need to develop the skills of accountants is discussed, when the digital transformation represents an objective at the overall level and, consequently, the use of AI-type technological tools. Considering the perspective according to which, in the context of the existence of the accountant modern digital skills, the accounting profession benefits from real advantages, without reaching the point of disappearing, the following main directions can be assessed regarding the use of AI by accountants:

- Artificial Intelligence can be used to automate repetitive and routine tasks in accounting, such as data entry, account reconciliation and generating financial reports. Such situation frees up accountants' time for more complex and valuable activities.
- By using predictive analytics algorithms, accountants can anticipate future financial trends and make informed decisions. AI can provide valuable insights into market trends, future spendings or financial performance, facilitating strategic decision-making.
- Artificial Intelligence can also be deployed to identify suspicious patterns and anomalies in financial data, thereby helping to detect fraud and errors more effectively than traditional methods. This aspect is essential for maintaining the integrity of financial data.
- Accountants can benefit from virtual assistance provided by Artificial Intelligence agents who can answer questions, provide clarification on accounting procedures and guide users through specific processes. Natural interaction with such assistants can increase efficiency and accessibility of information.
- Implementing Artificial Intelligence can lead to optimization of the accounting workflow by automatically identifying priorities, efficiently scheduling tasks and managing resources in a smarter way. This can help reduce work time and make processes more efficient.
- AI can help accountants adapt more quickly to legislative and regulatory changes by automatically monitoring changes and updates in accounting and tax rules. This is crucial for compliance with ever-changing legislation.
- While AI takes over repetitive tasks, accountants can focus their efforts on developing essential human skills, such as critical analysis, interpreting the economic context, and communicating effectively with clients and business partners.

The previously presented premises are, in fact, derived from the observation of Artificial Intelligence capabilities in other contexts, not necessarily through the direct correlation with the accounting profession. Despite the fact that, at the moment, these are listed as assumptions, without real examples being invoked, they induce the idea that, as AI is used, the accountant's activity benefits from optimization and efficiency, without being completely replaced. The assistance offered by AI in various circumstances can lead to the efficiency of other tasks performed by the human being.

6. Conclusions, Limitations and Future Research Directions

Undeniably, digitalization represents the phenomenon that, through various technological means, has managed, over time, to affect every field of activity, bringing both indisputable benefits and challenges. The technological evolution was gradually found in the accounting activity as well, the accountant, as an individual, being subject to reorganization of the activity over the years. As it was

underlined, the objective of the current study was represented by the analysis of the relationship between the digital transformation and the accounting profession, by determining some premises regarding the potential future progress, the specialized scientific literature serving as the main basis of work.

Following the analysis of the existing specific literature regarding the relationship between digitalization and the accounting profession, the increased interest in the research topic considered over time, several main areas of common interest but also varied visions, not contradictory, but aiming at a different context, was noted, being exposed by the authors. Thus, it was observed the predominant characterization of digital progress as beneficial for the efficiency of the activity and the increase of the productivity of the accountant, but the need to develop digital skills cannot be excluded from the discussion. Emphasis is often placed on education and training in order to develop the accountant's skills, which are becoming indispensable in the modern economy and society.

At the same time, the scientific literature tends to particularly analyse various models or digital means used in the accounting activity, a natural fact that can lead to obtaining more relevant results, with a high degree of specificity. More and more ideas and visions are taking shape around the concepts as the Era 5.0, Bigdata and Artificial Intelligence, reflecting the significant changes in technology and the business environment that have or are expected to have an impact on the accounting field.

Focusing the discussion on the use of AI in the accounting profession, conducted to identifying several possible premises with potential applicability, to some extent, now, but especially in the future, outlined the idea of making tasks more efficient. Benefiting from the potential of AI technologies, the accounting profession can be improved from many perspectives, instead of being replaced.

With a long-term perspective valid even at the present time, Corman and Tănăsescu (Corman & Tănăsescu, 2014) highlighted the importance of innovation in sustainable development, characterized as a critical pillar of eco-social development, in the context of the principles of sustainability, progress and equity between generations. Also, the authors emphasized the fact that the principles of sustainable development implies an effective management of resources, competitiveness and the value of competitive advantage. As observed in the present research, the importance of digitalization in the field of accounting is undeniable, highlighting technological progress as a beneficial factor for the efficiency of accounting activity and increased productivity. At the same time, using digital models and technologies, such as Artificial Intelligence, in the context of accounting, represents a direction of interest. Thus, our findings support the idea that the adoption of digital innovation can significantly contribute to the evolution and improvement of the accounting profession, consistent with the principles of sustainability and socio-economic progress.

The results of the present research can serve as a starting point for future analyses regarding the accounting profession and beyond. The main actors in the business field can also consider the aspects discussed as an example of good practices for further integration, depending on the need and possibility in relation to particular activities.

However, the limitations of the research cannot be denied, including the fact that the present study was carried out predominantly by using external sources, and the preliminary bibliometric study was performed by using a single database. Therefore, future research directions include expanding the analysis by combining qualitative and quantitative research and expanding the horizons of information used.

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