

TESTING THE PERCEPTION OF ACCOUNTING PROFESSIONALS IN SUCEAVA COUNTY ON THE DIGITIZATION OF THE PROFESSION

Marian SOCOLIUC, Iulia Maria ȚIGĂNAȘ
"Ștefan cel Mare" University of Suceava, Romania
marian.socoliuc@usm.ro, iulia.tiganas@student.usv.ro

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Abstract:

Digitization brings important changes to the accounting profession, changes related both to the implementation of digitized systems in the routine work of an accountant, and to education in this field, which prepares future accountants. The aim of this paper is to identify the perception and opinion of professional accountants regarding the impact of digitalization on the profession in terms of the challenges brought by digitalization in the accounting field, as well as in terms of the level of knowledge and use of digital systems in Romania. The results obtained through the econometric analysis carried out, help us establish the aspects that requires changes in order to maintain the prosperity of the accounting profession in the context of digitalization.

Key words: accounting digitilisation, econometric model, professional accountants perception

JEL classification: M41

1. INTRODUCTION

The effects of globalization, the rapid development of science and technology and the use of applications that are based on the Internet have contributed favorably to the implementation of digitalization in accounting through various computer systems. Thus, routine tasks, repetitive operations and actions that require a lot of time and a waste of sheets will be moved to the online environment, making the work of accounting professionals more efficient.

The aim of the paper is to identify the perception and opinion of professional accountants regarding the impact of digitalization on the profession in terms of the challenges brought by digitalization in the accounting field, as well as in terms of the level of knowledge and use of digital systems in Romania. In the first part of this paper, we followed the development of the main concepts that appear in the context of the digitalization of accounting and the establishment of the trends of different authors regarding education in the field of accounting in the context of the changes brought by digitalization. In the second part of the paper, I performed a statistical analysis based on a survey applied to accounting professionals in Suceava county. Therefore, we tracked the perception of accounting professionals regarding accounting education through the lens of digitization and the level of knowledge and implementation of accounting IT systems.

The results obtained through the econometric analysis carried out, which consist in the close connection between the accounting professionals' perception of the impact of digitization on the development of the accounting profession in Romania and the level of knowledge and use of new information technologies, as well as accounting education, help us establish the aspects that requires changes in order to maintain the prosperity of the accounting profession in the context of digitalization, such as the inclusion in the bachelor's and master's education plans or in the CECCAR internship of courses that acquire skills and knowledge in the integration of IT in accounting.

2. LITERATURE REVIEW

Business innovation methods have been significantly affected by the development of digital technologies (Pham and Vu, 2022). Digitization has changed the business world more than any other development in recent years, as it affects many different areas, including finance, accounting and auditing. (Fülöp et al., 2022) The effect of digitization on accounting is a proven factor in accounting, both in practice and in research (Jans et al., 2022). Both the educational process and the nature of practical work have changed as a result of digitization in accounting. The traditional structure of accounting is gradually undergoing change, with software now taking care of many of the monotonous tasks that were once the responsibility of the accountant (Jordan et al., 2022). As Coyne et al., (2021) state, there is currently no training available for accountants to take on new roles as data analysts, IT auditors or contributors to the creation of information systems. In the early 2000s, integrated information systems such as Enterprise Resource Planning (ERP) and the development of the World Wide Web improved the availability of information and changed the way information is acquired and delivered within an organization (Rom and Rhode, 2007). Nicolaou and Bhattacharya (2008) say about ERP systems that their implementation signals the beginning of post-implementation operations rather than an end, as a result of the significant changes they bring to the operational procedures of enterprises. Kanellou and Spathis (2013) concluded that the top three factors driving ERP adoption were the growing need for real-time information, the creation of information for decision making, and the requirements for application integration. Also, another digitized system that is frequently implemented in the field of accounting is "cloud accounting". "Cloud accounting" is an online accounting information system through which customers can perform accounting and financial analysis tasks using computers or other devices with this cloud (Feng, 2015). This software performs the same functions as accounting programs that are installed on users' computers, but it does so on servers that provide online services that users can access through web browsers (Dimitriu and Matei, 2015).

In this respect, the study conducted by Stoica and Ionescu-Feleagă (2021) concludes that the research conducted on the topic of "digitization of accounting" focuses mainly on aspects related to the inherent changes in accounting education, including familiarization with new accounting information systems and adapted to digital realities, along with changes in professional regulations that will produce changes in the accounting profession. The study conducted by Grosu et al., (2023), which investigates the perception of accounting professionals regarding their readiness for further training, imposed by the new trends on the labour market in terms of the expansion of the digitization phenomenon, draws attention to the need to train future accounting professionals on the new technological skills and competences they will need to keep pace with the new market requirements, which can only be achieved through continuous updating of study programmes and curricula in the relevant universities. In line with the previous study, the paper by Savić and Pavlović (2023), which aims to identify the implications that the process of digitization of business has on the roles and skills of accountants, concludes that accounting professionals will acquire new knowledge, skills and accounting abilities required by the phenomenon of digitization, without which they will not be able to cope with the many challenges in the field. In the same context, research conducted by Awang et al., (2023), focused on investigating the level of digital competence among postgraduate accounting students in Malaysia, highlights the existence of strong positive relationships between the digitalization variable and predictors such as information literacy, information and communication technology literacy and digital competence.

Therefore, all these IT systems will be part of everyday accounting, and future accountants will have to know how to use them from school. So, accounting education must change in parallel with the accounting profession in the context of the implementation of digitization in this field.

3. RESEARCH METHODOLOGY

Within this study, a statistical and quantitative research was developed, the instrument used being the questionnaire, which was randomly distributed to accounting professionals through the online environment. The application sample of the questionnaire is represented by professional accountants from Suceava county who work, either within an accounting firm, or within the accounting department of firms in other fields. The questionnaire consists of a total number of 43 questions, where 10 questions have the purpose of collecting demographic data, and 33 are divided as follows: *closed questions* where respondents chose only one answer from the list; *open questions*; *multiple-choice questions*, where respondents could select one or more answers from a list; *matrix type questions*, with answers from 1 – totally disagree to 5 – totally agree. From the total number of questions, only the most relevant ones from the point of view of the results that were obtained were selected in the study. Of course, inclusion criteria were applied to the people who participated in the questionnaire survey, as follows: professional accountants working in the field and professional accountants from Suceava county. The exclusion criteria applied to survey participants are represented by: professional accountants/students/graduates who are not active in the accounting field and professional accountants which come from a county other than Suceava. The questionnaire was applied to professional accountants from Suceava county who work in a company, with a total of 50 responses.

4. RESULTS AND DISCUSSIONS

The answers received to the questions in the questionnaire help us to establish the impact that digitization has on the field of accounting in Suceava county from the perspective of professional accountants working in the field. Therefore, of the 50 people who took part in the survey, 23 are expert accountants, 22 are economists, and the remaining 5 are head accountants.

According to the answers centralized through the questionnaire, the majority of respondents, namely 96%, agree with digitization in the accounting field, of which 60% confirmed that at least one digitization took place within the company where they work. Also, a percentage of 72% claim that there are digitized tools in the company where they work, and 94% of them declared that the digitized tools bring advantages, while a percentage of 6% claim that the digitization carried out on the company's tools brought disadvantages.

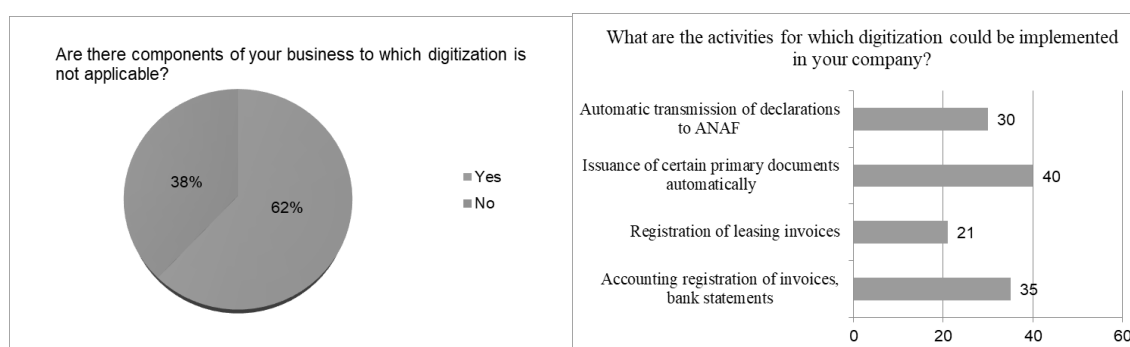


Figure no. 1. The perception of professional accountants regarding the activities within the company that are recommended to be digitized

Source: developed by the author based on the answers in the questionnaire

In figure no. 1, according to the answers centralized with the help of the questionnaire, we can see that more than half of the respondents, respectively 62% of them, state that there are components of their activity to which digitization is not applicable. To the open question "If yes, list those components that you consider cannot be digitized.", most respondents said that customer interaction cannot be digitized, and others said that consulting services do not lend themselves to digitization. Also, some respondents believe that the document verification activity cannot be

digitized, and a smaller number of respondents suggest that some services cannot be digitized as their realization requires the professional and creative reasoning of accounting professionals. Also most respondents, respectively 40, believe that issuing certain primary documents automatically is one of the activities that could be subject to digitization in the company where they work. Also, a number of 35 answers are about the accounting registration of invoices and bank statements, and a number of 30 answers were directed to the automatic transmission of declarations to ANAF. On the contrary, the fewest respondents, namely 21, believe that the registration of leasing invoices is the activity within the company where they work for which digitization could be implemented.

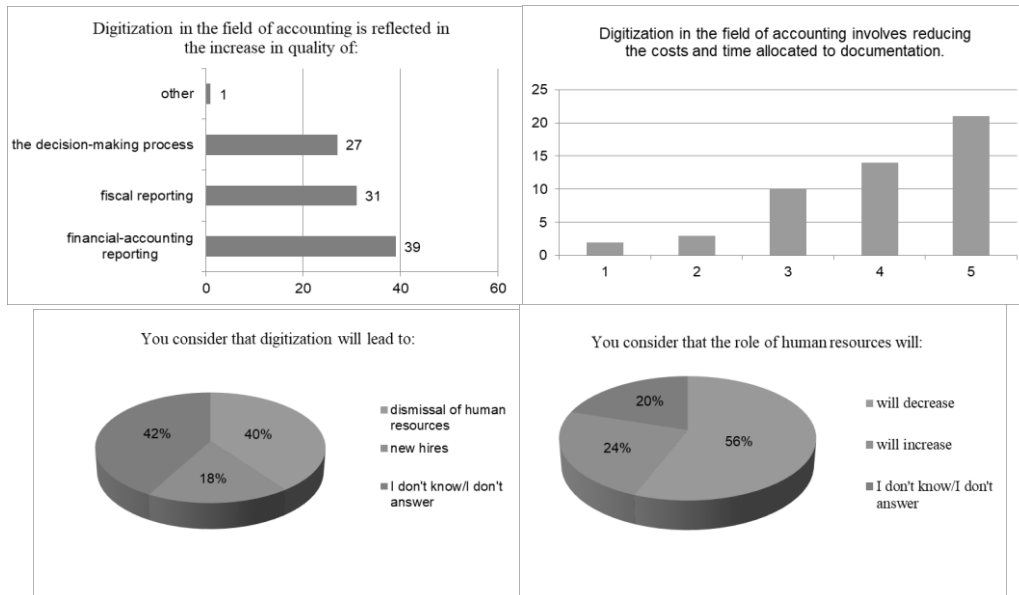
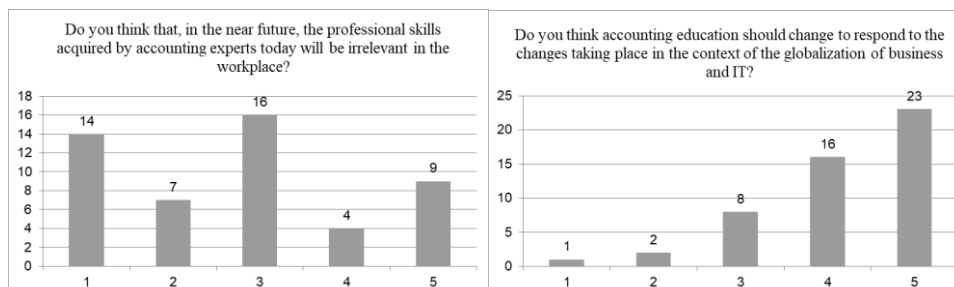


Figure no. 2. Respondents' perception of the future of the profession in the digital age
 Source: developed by the author based on the answers in the questionnaire

According to the survey, digitization in the field of accounting is reflected in the increase in the quality of financial-accounting reporting, but also of fiscal reporting. A significant number of responses focused on the decision-making process, representing the fact that digitization in the accounting profession is reflected in the increase in the quality of this process. Most of the people who participated in the survey say that digitalization in the field of accounting involves reducing the costs and time allocated to documentation to a very large extent, respectively to a large extent. Regarding the role of human resources in the field of accounting from the perspective of its digitalization, most chose not to express their opinion, but those who answered stated that digitalization will lead to layoffs of human resources, and its role will reduce.



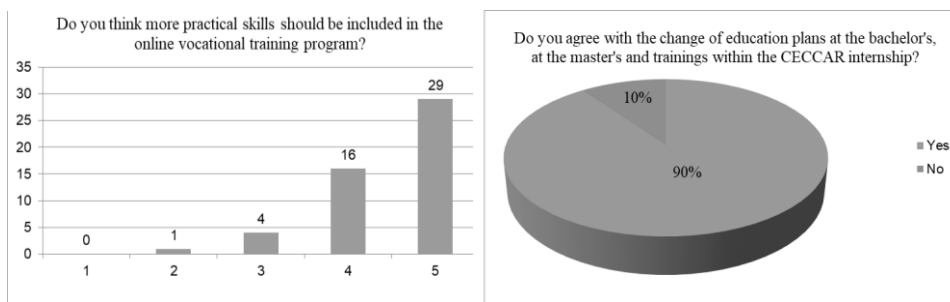


Figure no. 3. Professionals accountants' perception of accounting education in relation to digitization

Source: developed by the author based on the answers in the questionnaire

As can be seen from figure no. 3, a number of 16 respondents do not express their opinion regarding the fact that in the near future the professional skills acquired by accounting professionals today will be irrelevant at work, these skills referring to the manual preparation of invoices, account statements, of statements and other similar activities. However, 14 respondents strongly disagree with this statement, from which we can understand that accounting professionals do not consider that digitization could replace the activities they perform. In terms of accounting education, survey respondents say that education needs to change so that the accounting field can cope with the changes that are taking place due to the globalization of business and the IT field. 58% of respondents state that the professional training program needs to include more practical skills to help future accountants adapt to new technologies. Also, a significant percentage of 90% of the respondents claim that they agree with the modification of the bachelor's, master's education plans, as well as in the case of preparations related to the CECCAR internship. At the same time, 10% of them believe that the education plans do not require changes as the concepts that are currently being taught are fundamental.

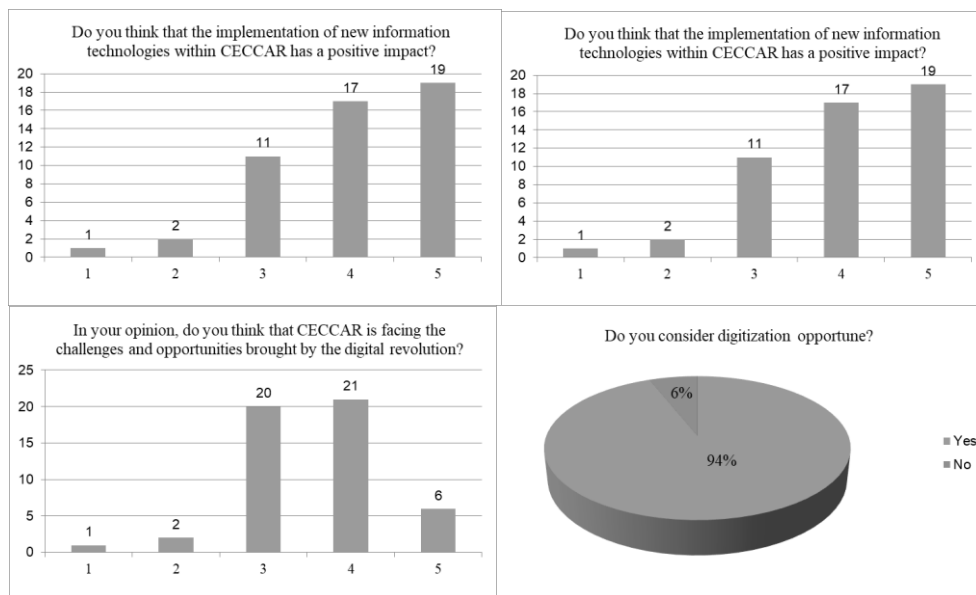


Figure no. 4. Respondents' perception of the impact of digitization on the development of the accounting profession in Romania

Source: developed by the author based on the answers in the questionnaire

Figure no. 4 presents the survey participants' perception of accounting reasoning in relation to information technology, more precisely, most of them believe that the implementation of new information technologies within CECCAR has a positive impact. Also, most respondents state that the impact of the digitization of the accounting profession in Romania will be felt, as digitization is an accelerated process that takes hold of any field. A number of 27 respondents believe that CECCAR faces the challenges and opportunities brought by the current digital revolution, both to a

large extent and to a very large extent. A significant percentage of 94% of those who participated in the survey consider digitization appropriate within the accounting profession, while only 4% consider the opposite.

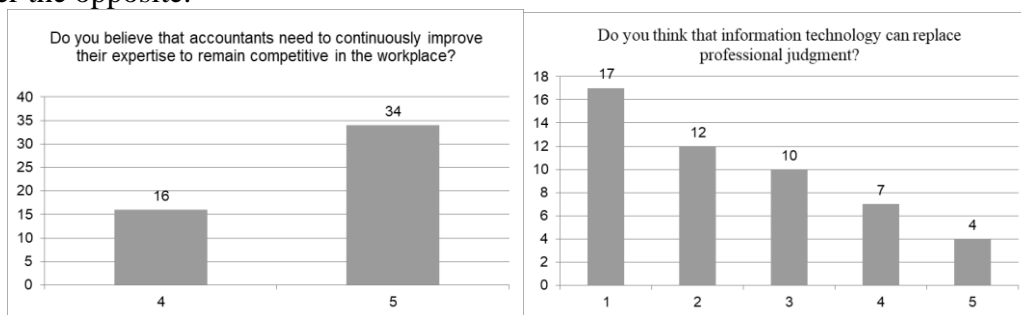


Figure no. 5. Respondents' perception of accounting judgment in relation to information technology

Source: developed by the author based on the answers in the questionnaire

In terms of accounting reasoning in relation to information technology, all respondents believe that employees in the accounting field must continuously improve their expertise in order to remain competitive in the workplace, as this field undergoes major changes in the context of digitalization, and professionals accountants are forced to adapt to these changes. Most survey participants strongly disagreed with the replacement of professional judgment with information technology, given that professional judgment requires the appropriate application of accounting principles and the expression of an opinion that reflects the level of training of professional accountants, which intelligence artificial cannot fulfill.

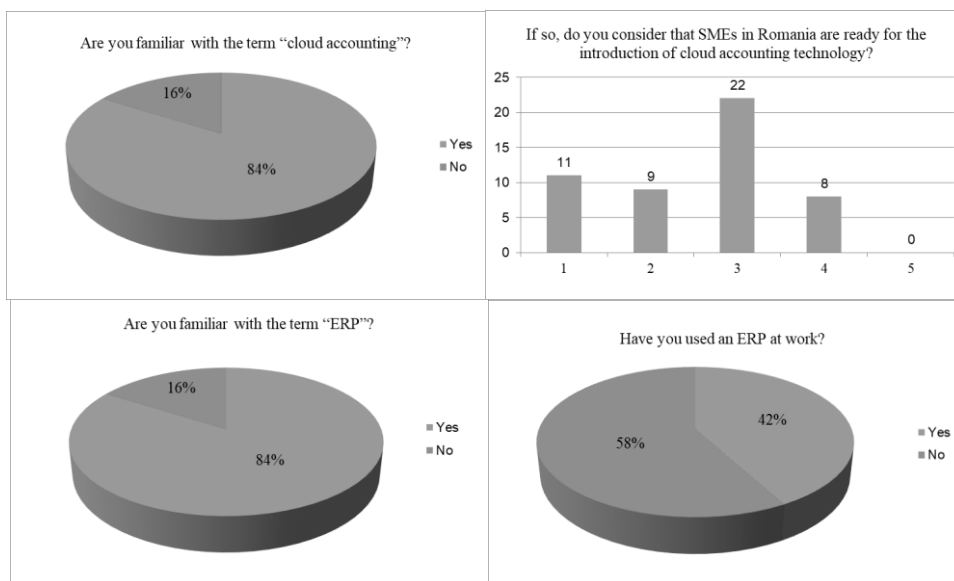


Figure no. 6. Respondents' perception of digital systems

Source: developed by the author based on the answers in the questionnaire

A percentage of 84% of the people who participated in the survey answered affirmatively to the question "Do you know the term cloud accounting?", and a significant percentage of 16% have not heard and do not know this term. Regarding the introduction of cloud accounting technology in small and medium-sized companies in Romania, the respondents were reluctant, giving a neutral answer. However, a significant number of people believe that small and medium-sized companies in Romania are not ready for the implementation of cloud accounting technology, because at the level of small and medium-sized enterprises, the volume of documents is reduced, and accounting operations are restricted. Also, most of the respondents, respectively 84% of them do not know the concept of ERP, therefore they do not know if this system brings advantages or disadvantages. At

the same time, most respondents state that they have not used an ERP system at work, which shows the lack of experience with this system and the respondents' reluctance to implement it.

Afterwards, we carried out an econometric analysis to determine if education in the field of accounting with reference to digitalization, as well as the level of knowledge and implementation of new technologies influence the opinion of the respondents regarding the impact of digitalization on the development of the accounting profession in Romania. In order to determine this aspect, we grouped the questions that make up the questionnaire, as follows: B1 – The perception of accounting professionals regarding digitization at the company level, which includes questions I11, I12, I13, I14, I15; B2 – The perception of accounting professionals regarding the activities within the company that are recommended to be digitized, including questions I16, I18a; B3 – Respondents' perception of the future of the profession in the era of digitization, which groups the following questions: I19a, I20, I21, I22; B4 – Perception of accounting professionals regarding accounting education in relation to digitization, covering questions I23, I24, I25, I26; B5 – Respondents' perception of the impact of digitization on the development of the accounting profession in Romania, which includes questions I27, I28, I29, I30; B6 – Respondents' perception of accounting reasoning in relation to information technology, consisting of questions I31, I32; B7 – The level of knowledge and use of new technologies in the accounting field in Romania, being made up of questions I33, I34, I35, I36, I37, I38, I39, I40, I41, I42, I43, representing the dependent variable in the analysis performed.

After testing the constructed question groups, we obtained the following estimation equation related to the multiple linear regression model:

$$B5 = \alpha + \beta_1 * B7 + \beta_2 * B4 + \beta_3 * B3 + \beta_4 * B2 + \beta_5 * B6 + \beta_6 * B1$$

Where: α , β_j , $j=1,4$ are the regression coefficients or parameters

The intensity of each link between the dependent variable B5, respectively the impact of digitization on the development of the accounting profession in Romania, and the independent variables B1 – digitization at the level of the company where the respondents work, B2 – the activities within the company to which digitization is recommended, B3 – the future of the accounting profession in the era digitization, B4 – accounting education in the context of digitization, B6 – professional judgment from the perspective of digitization and B7 – the level of knowledge, respectively the use of new information technologies in the accounting field in our country is given in the correlation matrix that can be viewed in the table no. 1.

Table no. 1. Correlations

		Correlations						
		B5	B1	B2	B3	B4	B6	B7
Pearson Correlation	B5	1,000	-,082	,167	,157	,438	,266	-,326
	B1	-,082	1,000	,285	,219	,018	-,097	,406
	B2	,167	,285	1,000	,154	,239	-,124	,104
	B3	,157	,219	,154	1,000	,177	,168	,201
	B4	,438	,018	,239	,177	1,000	,311	-,035
	B6	,266	-,097	-,124	,168	,311	1,000	-,186
	B7	-,326	,406	,104	,201	-,035	-,186	1,000
	Sig. (1-tailed)	B5	.	,286	,124	,139	,001	,031
	B1	,286	.	,022	,064	,452	,251	,002
	B2	,124	,022	.	,142	,047	,196	,236
	B3	,139	,064	,142	.	,110	,121	,081
	B4	,001	,452	,047	,110	.	,014	,404
	B6	,031	,251	,196	,121	,014	.	,098
	B7	,011	,002	,236	,081	,404	,098	.
N	B5	50	50	50	50	50	50	50
	B1	50	50	50	50	50	50	50
	B2	50	50	50	50	50	50	50
	B3	50	50	50	50	50	50	50
	B4	50	50	50	50	50	50	50
	B6	50	50	50	50	50	50	50
	B7	50	50	50	50	50	50	50

Source: developed by the authors in SPSS 20

From table no. 1 we can observe the strong connection between B5 and B4 in the value of 0.438, which is understandable due to the direct relationship between education and the future of the accounting profession at the expense of digitalization, since accounting education forms the future accounting professionals and their reasoning, they being forced to learn the new techniques

approach to accounting activities from the point of view of digitization. An important connection can also be observed between B5 and B7 with the value of - 0.326, from which we understand that the future of the accounting profession in the context of digitization is negatively influenced by the level of knowledge and use of information technologies in the accounting field in Romania. This is explained by the fact that in Romania the level of knowledge and implementation of technologies within companies is low, as our country is still at the beginning of the adoption of digitalization. At the same time, we observe a very weak correlation between the dependent variable B5 and the independent variable B1 with a value of -0.082, which reflects the weak connection between the future of the accounting profession in the context of digitalization and the level of digitalization within the company where the respondents work. This is supported by the fact that digitization at the level of the companies in which the survey participants work is still at a low level, with some companies implementing digitized tools to a small extent and some not having the intention to implement digitalization in their companies in the near future.

Table no. 2. Model Summary

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,569 ^a	,324	,230	,41399	2,669

a. Predictors: (Constant), B7, B4, B2, B3, B6, B1

b. Dependent Variable: B5

Source: developed by the authors in SPSS 20

Within table no. 2, we have the correlation coefficient R which records the value of 0.569, therefore there is a significant correlation between the dependent variable and the independent variables analyzed through the multiple linear regression model. The determination ratio, or R², has the value of 0.324, which explains 32.40% of the variation of the dependent variable B5 according to the variation of the independent variables B1, B2, B3, B4, B6 and B7. Although the connection between the variables is not very strong, this is justified by the fact that each person who participated in the survey has a different way of approaching the subject of the questionnaire, therefore the answers given to the questions in its composition differ.

Table no. 3. Anova table

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,537	6	,589	3,439	,007 ^b
	Residual	7,370	43	,171		
	Total	10,906	49			

a. Dependent Variable: B5

b. Predictors: (Constant), B7, B4, B2, B3, B6, B1

Source: developed by the authors in SPSS 20

From table no. 3, respectively the Anova table resulting from the statistical analysis performed, we can observe the following elements of the variation: Regression Sum of Squares, which is the estimated explained variation and registers a value of 3.537; Residual Sum of Squares, representing the estimated residual variation, which has a value equal to 7,370; Total Sum of Squares shows the total estimated variation, adding the estimated explained variation and the estimated residual variation, its value being 10,906. Moreover, in the Anova table we have the Fischer coefficient value which is equal to 3.439, and the value recorded by Sig. for the Fischer test it is 0.007, a value less than 0.05, which expresses to us a significant relationship, which presents a confidence of more than 95%. Therefore, the Anova test provided by the SPSS program validates the constructed model from an econometric point of view. The validation of the multiple linear regression model confirms that digitization has a significant impact on the development of the accounting profession in Romania, this aspect being closely related to the education related to the accounting field, the level of knowledge and implementation of information technologies in

companies in the country and the reasoning of accounting professionals in the context of digitization. Also, there is a link between the impact of digitization on the accounting profession in our country and the activities for which digitization is recommended, explained by the fact that many accounting operations are repetitive, and their digitization will make the work of an accountant more efficient, for example, most respondents believe that the main activities within the company to which digitization is applicable consist in the automatic issuance of certain primary documents, the automatic transmission of declarations to ANAF and the accounting registration of invoices and bank statements. However, not all activities performed by an accountant can be digitized, with some respondents saying that document verification and human interaction between the service provider and clients cannot be replaced by artificial intelligence.

Table no. 4. Coefficients table

		Coefficients ^a			t	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	3,167	,702		4,511	,000
	B1	-,008	,267	-,004	-,028	,978
	B2	,075	,095	,109	,788	,435
	B3	,123	,126	,131	,977	,334
	B4	,271	,107	,351	2,528	,015
	B6	,059	,096	,086	,618	,540
	B7	-,727	,307	-,333	-2,363	,023

a. Dependent Variable: B5

Source: developed by the authors in SPSS 20

The estimated equation of the multiple linear regression model for the data studied in table no. 5 and, as a result, the model has the following form:

$$B5 = 3.167 - 0,727 * B7 + 0,271 * B4 + 0,123 * B3 + 0,075 * B2 + 0,059 * B6 - 0,008 * B1$$

According to table no. 4, B7 and B4 have the greatest influence on the dependent variable B5, from which it is understood that the level of knowledge and use of new technologies in Romanian companies negatively influences the impact of digitization on the development of the accounting profession in our country. This is justified by the high percentage of 58% of respondents who did not use an ERP system in the performance of their activity and by the percentage of 68% of those who said that they did not use a CRM (customer relationship management system) within the company. This is also supported by the fact that approximately 60% of respondents work in a company where repetitive operations have not been digitized. Although most of the people participating in the survey know the terms "cloud accounting" and ERP, these technologies are not used at the level of the companies in which they operate and, moreover, a significant number of respondents believe that small and medium-sized companies in Romania they are not ready for the implementation of cloud accounting technology. It is considered that with the start of the use of new technologies in the field of accounting in our country, the value of the companies that implement them will increase and it will make the work of accountants more efficient and easier. It is also observed that accounting education in the context of digitalization positively and significantly influences the impact of digitalization on the development of the accounting profession in Romania, which is justified by the large number of respondents, respectively 39, who consider accounting education to require some changes in order to could respond to the changes taking place in the context of the globalization of business and the IT field. Also, a number of 45 respondents believe that more practical skills should be included in the online vocational training program. In the new era of digitalization, the introduction of practical skills in the professional training program is important as future accountants must learn new techniques to approach accounting operations and activities and be able to adapt to any changes brought to the field to the detriment of digitalization. The role of human resources does not significantly influence the impact of digitization on the development of the accounting profession in Romania, given the fact that most respondents are neutral regarding the future of human resources in the accounting field, claiming that its role will not undergo major changes. The activities that are recommended to be digitized influence to a small extent the impact of digitization on the development of the accounting profession because by

digitizing certain accounting activities, the work of an accountant is made more efficient, he is able to perform more tasks in a shorter time. The impact of digitization in the field of accounting is also influenced by the professional judgment of an accountant, as the majority of people who participated in the survey claim that information technologies cannot replace accounting judgment because this field requires the judgment of a professional accountant regarding the application of the right accounting principles and the provision of advice which reflects his training level. A small influence on the impact of digitization regarding the accounting profession is also given by digitization at the level of the company where the respondents work, as a result of the fact that approximately 96% of them answered affirmatively regarding the agreement of digitalization in the field of accounting. This is also supported by the fact that around 60% of the respondents stated that there are tools that have been digitized within the company, some saying that within the company where they work, the filing of tax returns is done automatically by using a program, such as Tigris, and others stating that accounting programs have been implemented.

5. CONCLUSIONS

Following the analysis of the answers given by the people who participated in the survey, we demonstrated the existence of a substantial link between the respondents' perception of the impact of digitization on the development of the accounting profession in Romania and the level of knowledge, respectively of the implementation of information technologies and education in the field of accounting. On the other hand, most of the respondents know the terms "cloud accounting" and ERP system, but very few of them have used the respective technologies. Moreover, the majority of people participating in the survey believe that accounting education needs some changes in order for future accounting professionals to learn new practical skills regarding the digitization of the profession, in the context in which this field will undergo major changes due to the development of digitization. Also, based on the responses in the questionnaire, an orientation towards digitalization was observed among respondents with over 15 years of experience in the field and among females. The findings of the analysis show a close correlation between the perceptions of accounting professionals regarding how digitalization will affect the development of the accounting profession in Romania and their level of familiarization and use of new information technologies, as well as accounting education. Therefore, it is recommended that the bachelor's and master's degree programs, as well as the training internship programs at CECCAR, be modified so that future accounting professionals are familiar with the contemporary concepts and methods of conducting accounting activities from the perspective of digitization.

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