Annals of "Dunarea de Jos" University of Galati
Fascicle I. Economics and Applied Informatics
Years XXXI – nº2/2025
ISSN-L 1584-0409 ISSN-Online 2344-441X
www.eia.feaa.ugal.ro

DOI https://doi.org/10.35219/eai15840409512

The Perception of Accounting Professionals Regarding the Acceptance of Digitalisation and the Development of Digital Skills

Veronica Mîța★

ARTICLE INFO

Article history:
Received July 7, 2025
Accepted August 2, 2025
Available online September 2025

JEL Classification
M41, O33

Keywords:
Accounting professionals; outsourcing of financial and accounting services; digitalisation; acceptance; digital skills.

ABSTRACT

The relationship between technology and the accounting profession began with computers and continued with the Internet. Today, driven by rapid developments in the technological innovation market, accounting, like other economic fields, is trying to keep up with the explosion of game-changing technologies. Therefore, we consider it necessary to provide a detailed, impartial and comprehensive analysis of the acceptance of digitalisation and the development of digital skills among accounting professionals in the digital economy at economic entities in Romania. In order to achieve the research objective, a questionnaire was distributed among accounting professionals working in the outsourcing financial and accounting services industry in Romania. The research results reveal a predominantly optimistic perception of digital transformation in the accounting field and a significant open-mindedness towards new digital technologies. With regards to the development of digital skills, accounting professionals recognise the importance of continuously updating their knowledge and skills in order to respond to changes in the digital and economic environment.

1. Introduction

The digital economy, through its digital tools, involves the constant transformation of the accounting profession and financial and accounting activities. As a result, the digital economy affects financial and non-financial reporting processes, short- and long-term decision-making, and the efficient management of economic entities' resources. Most researchers argue that the implementation of digital technologies in various economic activities supports the growth of financial performance (Kovalevska, Nesterenko, Lutsenko, Nesterenko, & Hlushach, 2022), the level of innovation, the level of sustainability, the time saved on repetitive activities (Filho, Borges, Silva, & Araújo, 2022) and maintenance costs (Bogasiu & Ardeleanu, 2021). However, to the detriment of the associated benefits of digital technologies, they also present significant challenges for economic entities and for the professional reasoning of accounting professionals (Chulanov, Khymchenko, Mykhailov, & Piven, 2022). The current level of knowledge of the digital economy is constantly expanding due to technological innovations that are being developed and exploited. This means that this field has significant potential for development, which must be supervised and monitored, strategically implemented, and continuously controlled to ensure optimal adaption to digital transformations. In Romania, these digital transformations have taken the form of conversions of accounting information from physical to digital format. These conversions are reflected in Table 1.

Table 1. Models for converting accounting information into digital format

Traditional model	Digital model	Legal framework	Mandatory application
Holographic signature	Digital signature	Law no. 214/2024	08.10.2024
Bank payment order	Online bank payments	Law no. 128/2022	06.09.2022
Invoice	E-Invoice	Law no. 139/2022	01.01.2024
Physical archiving	Electronic archiving	Law no. 201/2024	26.06.2024
Transport (delivery note)	E-Transport	GEO no. 129/2024 and GEO no. 87/2024	28.06.2024
VAT return	E-VAT	GEO no. 70/2024	01.07.2024
Tax inspection	SAF-T reporting	NAFA Order no.1783/2021	01.01.2025

Source: author's projection

★ University of Craiova, Doctoral School "Eugeniu Carada", Craiova, Romania, E-mail address vera.nica.mita@gmail.com (V. Mita).

The electronic signature means data in electronic form that serves as a way to identify someone. It's a modern way to authenticate and certify stuff. This conversion boosts the security and efficiency of operations, removing the risk of fraud and reducing the time required to check documents. Currently, qualified electronic signatures give electronic documents the same legal value as holographic signatures, thus facilitating digital accounting and auditing processes.

Electronic payments allow money to be transferred quickly, securely and comfortably between business partners. These forms of payment replace coins and banknotes. They also offer advantages such as reduced time and costs for issuing payment orders, increased flexibility and security of payment systems. Electronic payment systems (Francis, Chiman, & Xavier, 2024) represent the most dynamic part of the digital economy.

An electronic invoice is the legal equivalent of a fiscal invoice in digital format, meaning that the information it contains is transposed into electronic format, signed and time-stamped using systems approved in accordance with the legislation in force. An e-invoice is an invoice issued, transmitted and received in a structured XML electronic format, which allows for its electronic and automatic processing. The electronic invoice is submitted by the issuer to the national electronic invoicing system RO e-Factura. Among the key advantages of electronic invoicing are lower risk of errors, optimised internal activities, standardised invoice format and increased tax transparency.

The modernisation of accounting processes has led to a transition from traditional archiving based on physical documents to electronic archiving. This change facilitates the efficient management of documents, eliminates the risks associated with physical damage or loss of information. Digital archiving ensures fast and secure access to accounting data through computerised storage systems that integrate encryption and electronic authentication technologies. This allows public institutions and economic entities to optimise workflows, reducing operational costs and the time spent on archive management.

The digitalisation of economic processes has led to the implementation of the RO e-Transport system, which replaces traditional methods of reporting and monitoring high-risk goods transport. By using the electronic platform, economic operators are required to declare shipments directly in the Virtual Private Space (VPS), removing physical documents and reducing the risk of tax evasion. The system allows real-time tracking of goods, ensuring transparency, speed and security in the tax verification process. Thus, e-Transport contributes to the digitalisation of accounting flows and the optimisation of the management of goods in transit.

The digital transformation has led to the evolution from manually completed VAT returns to the RO E-VAT system, which allows for the automatic pre-completion of tax returns based on data collected from e-Invoice, e-Transport and SAF-T reports. This change eliminates human error, optimises fiscal checks and simplifies taxpayers' interaction with NAFA. Thus, economic entities enjoy faster and more transparent reporting, reduced time spent on tax compliance and increased conformity with the regulations in force. The RO E-VAT system applies from 1st of August 2024 for transactions performed from 1st of July 2024.

As a result, the digitalisation of the national tax system has led to a transition from manual tax inspections to automatic reporting via SAF-T (Standard Audit File for Tax). This system requires taxpayers to periodically submit the D406 declaration, which contains detailed accounting data, allowing tax authorities to perform quick and efficient digital checks. Through this transition, NAFA can analyse tax risk indicators without the need for extensive checks at company premises, thereby reducing administrative costs and increasing tax compliance. Taxpayers must submit the D406 information statement, which contains relevant financial and tax data. The SAF-T reporting requirement began in 2025 for all taxpayers. The system contributes to the digitalisation and transparency of the tax process, facilitating the checking of financial information and combating tax evasion.

In light of the above, we can conclude that accounting professionals are increasingly embracing information technology. However, the acceptance of digital technology comes as a effect of legislative and regulatory compliance. Thus, there is a relationship of dependency between the digitalisation of the accounting profession and the digitalisation of the national tax system.

This research aims to analyse the impact of digital transformations on the accounting profession through an empirical approach based on a questionnaire distributed to accounting professionals in Romanian economic entities whose field of activity is part of the sphere of outsourced financial and accounting services. The main objective of the study is to identify and analyse the perceptions of accounting professionals regarding the acceptance of digital technologies and the development of digital skills.

2. Literature review

The analysis of the relevant literature led to the identification of the current level of knowledge regarding the acceptance of digital technologies and the development of digital skills. A comprehensive review of the relevant literature highlights the fact that authors and researchers are concerned about this topic.

Following a systematic analysis of the literature conducted by Ferreira et al. (2021) on the Web of Science database for the period 2015-2020, they found that for accounting professionals, digital skills play a significant role in the development and exploitation of technologies at the level of economic entities. However, the skills currently acquired do not fully meet market requirements. AlNasrallah and Saleem (2022) argue that

an important factor for the implementation of digital technologies, from the perspective of accounting professionals, is the training and advising of accounting professionals prior to the implementation of an information system, so that they are aware of the relevance of the information system to their work. According to the holistic model of technology acceptance used by AlNasrallah and Saleem (2022), accounting professionals feel motivated and disposed to adopt digital technology when they perceive its relevance.

Grosu et al. (2023) found that there is no correlation between the professional experience of accountants and their assessment of the benefits offered by digitalisation. Their study was based on a questionnaire consisting of 39 questions, addressed to a sample of 358 respondents from Romania, Ukraine and the Republic of Moldova. Four independent variables were considered in this study, namely: willingness to engage in continuing education, digitalisation, the impact of economic policy on long-term investment in intangible assets, and the impact of policies related to financial instruments.

Furthermore, according to Awang et al. (2022), gender differences do not affect either the opportunity or the risk associated with the digitalisation of the accounting profession. This study involved a questionnaire distributed to a sample of 226 respondents, consisting of final-year accounting students from the top six public accounting and finance universities in Malaysia.

In contrast, Hinterhuber (2020) found that among all accounting professionals active in the digital environment in north-eastern Italy, those who are most digitalised are those with less experience and a higher level of education. Goncalves et al. (2022) found in their study that the digitalisation of the accounting profession in small and medium-sized enterprises and their economic activity is driven by external factors, such as public services. At the same time, they identify cybersecurity and data protection as cross-cutting issues of digital transformation.

Furthermore, the implementation of digitalisation and acceptance of change comes from the security and relevance of digital technologies (Azmawaty et al., 2021). At the same time, the availability of resources is also expected to influence the implementation of changes. In previous research (Mîţa & Man, 2022), which analysed the perceptions of accounting professionals in Hunedoara County, Romania, regarding the future of accounting in the digital economy, the results indicated a low level of acceptance of digital transformation. Most respondents were reticent to embrace change, perceiving digitalisation as a potential threat to the stability and security of the accounting profession. These findings highlighted the need to deepen the investigation by expanding the sample to a group of professionals more receptive to adopting emerging technologies. Such an approach allows for a better understanding of the determinants of digitalisation acceptance and optimal strategies for developing digital skills in accounting.

As a result, there is a need to study the perceptions of accounting professionals in Romanian economic entities whose field of activity is represented by outsourcing financial and accounting services. According to researchers (Egiyi & Alio, 2020), the reasons why economic entities call on outsourcing financial and accounting services can be summarised as contracting high-quality services from qualified persons in the field of finance and accounting and orienting the economic entity towards its main purpose and remaining competitive on the market (Saqib Riaz & Berglund, 2024). Thus, in our opinion, accounting professionals from the outsourced financial and accounting services industry are the category of professionals who have a strong connection with digital technologies and the necessary financial support for their implementation and testing.

3. Data and methodology

The purpose of the study logically follows as an answer to the research question mentioned above: exploring the perception of professional accountants regarding the acceptance of digitalisation and analysing the importance of developing digital skills. Based on the purpose, we can set out the specific objectives of the research:

O_1 – studying the perception of accounting professionals regarding digital transformation in the field of accounting;

O_2 - studying the perception of professional accountants regarding the necessity of continuously improving professional knowledge and digital skills.

In order to achieve the specific objectives, we draw up hypotheses to be validated or invalidated, as follows:

H_1 – Accounting professionals indicate a predominantly pessimistic perception of digital transformation in the accounting field.

H_2 - Accounting professionals recognise the importance of continuously improving their professional knowledge and digital skills in the context of digital change.

The research methods considered for the study were descriptive analysis and correlation analysis of data. The data collection technique was an opinion poll, and the research tool chosen was a questionnaire, available on the Google Forms online platform. The period for accessing and completing the questionnaire was 23rd October 2023 to 31st March 2025, and it took approximately two weeks to process it. The responses were processed, centralised and interpreted using Microsoft Excel. For the specific questions, we used the Crosstab function in IBM SPSS Statistics 26 to analyse the relationships between two or more variables.

The questionnaire, built on an online form, has a total of 16 questions. The questions are Likert scale, open-ended and closed-ended with two or more answer options. In this scientific article, we aim to analyse a

specific section of the questionnaire used in the research, which concerns the acceptance of digitalisation and the development of digital skills among accounting professionals.
The link to access the questionnaire was distributed via LinkedIn, the world's largest online professional network focused on business and employment. The sample population met the following filtering criteria:

- job title: accountant;
- current place of work: top companies on the platform https://targetare.ro/ for NACE code 6920 – Accounting and financial auditing activities; tax consultancy based on turnover for the year 2023.

The questionnaire was distributed to 216 accounting professionals, of whom only 192 responded by completing it. The response rate (88.89%) provides a relevant solution for validating the research hypotheses.

4. Results and discussions

Based on the first six questions of the questionnaire, the profile of the sample consisting of accounting professionals from the outsourcing financial and accounting services industry in Romania was identified. Based on the data presented in Figure 1, we can say that the predominant age category in the research sample is up to 30 years old, which constitutes approximately 61% of the total respondents. It is appreciable that a significant proportion is made up of young accounting professionals. This shows that the outsourcing financial and accounting services industry is supported mainly by young professionals, which may be an indicator of innovation-generating developments in the industry.

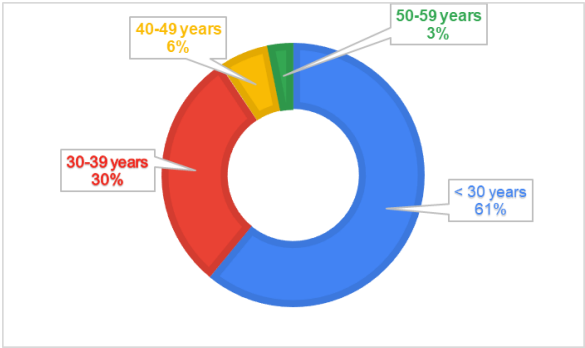

Figure 1. Structure of the survey sample by age category

At the same time, the data was collected from specialists with advanced academic backgrounds and a deep understanding of the financial and accounting field, as a significant proportion of them are accounting professionals with master's degrees. Thus, 72% of the research sample hold a master's degree, and 28% hold a bachelor's degree.

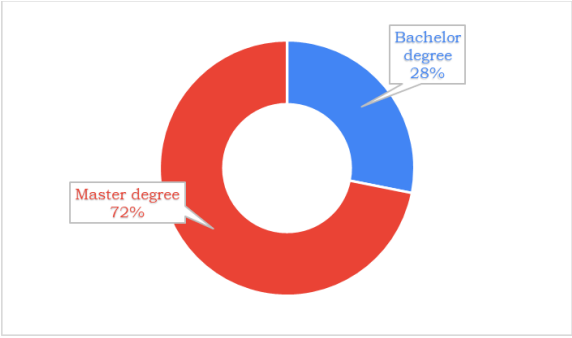

Figure 2. Structure of the sample according to the level of education achieved

The sample by professional experience categories reflects a mix of perspectives and approaches in the field of finance and accounting. The most significant share of the sample, 31%, is in the category of professional experience of over 10 years, which ensures a balance between traditional and innovative approaches.

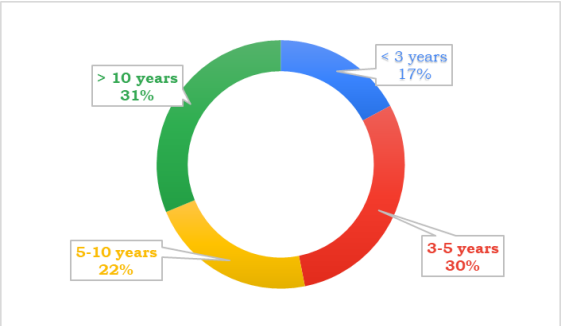

Figure 3. Sample structure by professional experience categories

The sample structure reflects a significant diversity in the professional background of respondents. Thus, 58% of all respondents have no professional qualifications, but may have valuable practical experience, compared to 42% of respondents who have certified professional qualifications.

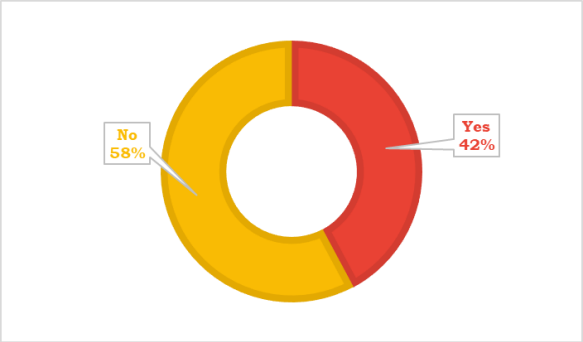

Figure 4. Sample structure by professional qualification

The structure of the research sample reflects a predominance of female participants, representing 74.48% of the total respondents, while males constitute 25.52%. This distribution suggests a significant involvement of women in the study, which may influence perspectives on the topic investigated. The difference in proportions between the sexes can provide relevant insights into variations in the perception and acceptance of digitalisation.

In the structure of the research sample by departments of activity, the most significant share is accounted for by accounting, approximately 78%. This aspect underlines the relevance of operational accounting issues, providing valuable information on workflows.

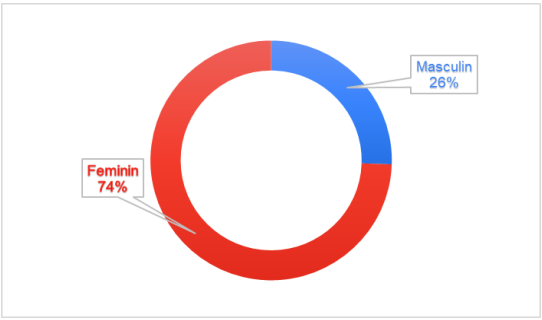

Figure 5. Sample structure by gender

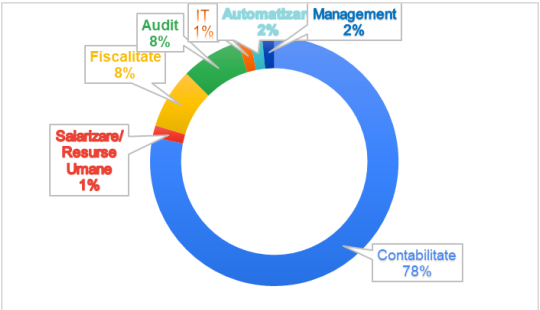

Figure 6. Sample structure by department of activity

For the analysis of professional accountants' perceptions regarding the acceptance of digitalisation and the necessity of continuous improvement of professional and digital skills, variables related to the age category, professional experience and gender of respondents were taken as a basis for comparison.

Q_7- "How do you appreciate the impact of the digital economy on the evolution of the accounting profession?"

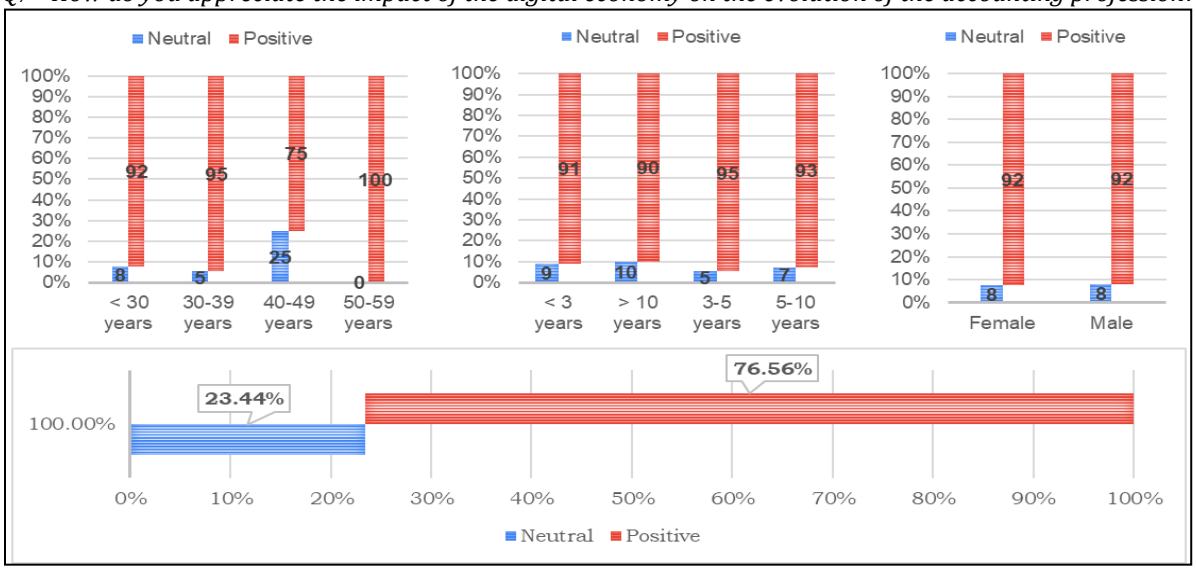

Figure 7. Perception of accounting professionals regarding the impact of the digital economy on the evolution of the accounting profession

A positive evaluation suggests that the digital economy stimulates the digital transformation of accounting processes and leads to improved operational efficiency, reduced errors and rapid access to up-to-date information. At opposite pole, a negative evaluation suggests that digital economy tools challenge traditional accounting professionals, affect productivity and create doubts about the validity and integrity of data in the digital environment. A neutral evaluation suggests that the accounting profession is evolving in a dynamic equilibrium, where technological advantages can offset some operational challenges.

Based on the responses received from respondents to question 7, we can see in Figure 7 that approximately 77% of respondents have a positive view of the impact of the digital economy on the evolution of the accounting profession, while 23% are neutral on the subject. Thus, 77% of respondents indicate a predominantly optimistic and favourable perception of digital transformation in the field of accounting. The other 23% remain neutral, either because they have not yet fully experienced digital transformations or because they are waiting for more obvious implementations and results in their workflow.

Most respondents aged between 40 and 49 rated the impact of the digital economy on the evolution of the accounting profession as neutral. Meanwhile, respondents aged 50-59 rated the impact as positive. The positive evaluation of the impact of the digital economy on the evolution of the accounting profession is more pronounced among accounting professionals with 3-5 years and 5-10 years of experience. However, most professional accountants who evaluated it as neutral belong to the category of professional experience exceeding 10 years. Grosu et al. (2023) found that there is no dependency relationship between professional experience and the evaluation of the benefits of digitalisation of the accounting profession. On the other hand, the gender structure criterion does not show any differences between assessments. As a result, we support the conclusion of the previous study (Awang et al., 2022), according to which gender differences do not affect the opportunity for digitalisation of the accounting profession and, implicitly, the assessment of the impact of the digital economy on the evolution of the accounting profession.

*Q8 - "*How *do you appreciate the changes caused by digital transformation in the context of the requirements of the digital economy?*

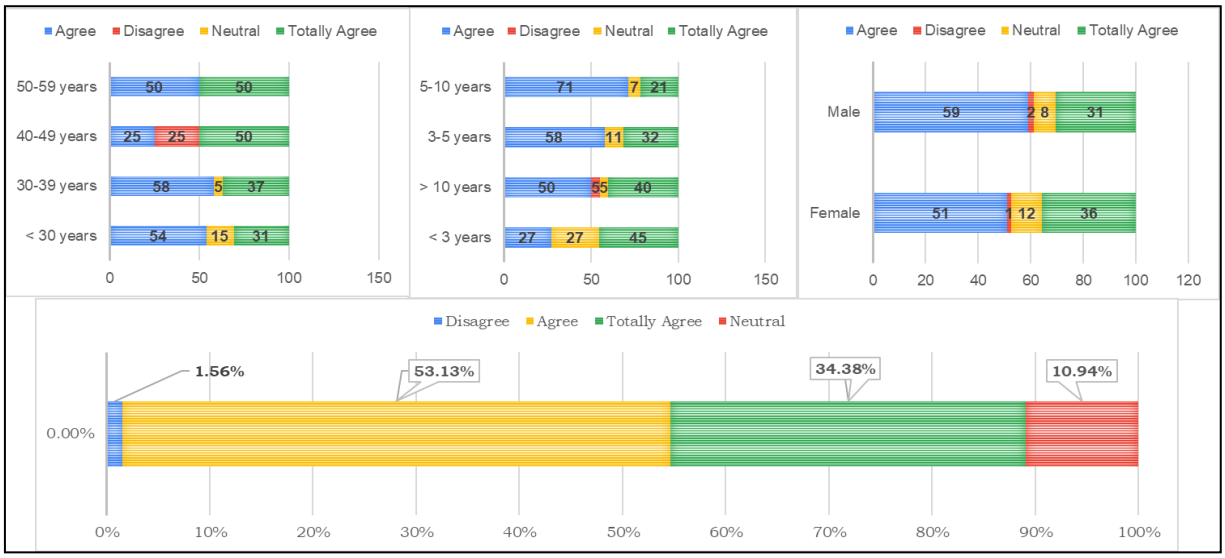

Figure 8. Perception of accounting professionals regarding changes caused by digital transformation

Based on the data presented in Figure 8, the response of accounting professionals to the changes caused by digital transformation indicates a strong consensus. It is worth noting that the majority of respondents, 87.51% (53.13% agree and 34.38% strongly agree), support digital changes and suggest a significant adaptability and openness to new technologies and working methods. The absence of total disagreement responses and very few respondents who disagree shows that resistance to digital transformation is negligible among respondents. The 10.94% of respondents who declared themselves neutral belong to the category of accounting professionals who do not oppose change, but need a more significant degree of satisfaction with the results of digitalisation.

Accounting professionals who disagree with the changes caused by digital transformation in the context of the requirements of the digital economy are those in the 40-49 age category. Meanwhile, 15% of the youngest respondents and 5% of respondents aged 30-39 rated the response of accounting professionals to digital transformations as neutral. However, accounting professionals aged 50-59 show a firm appreciation and openness to digital changes within the profession. In terms of professional experience, accounting professionals who support digital changes are those with longer experience in the financial and accounting field. Furthermore, the gender structure criteria do not show any differences in appreciation. While Hinterhuber (2020) believes that the most digitally advanced accountants are those with less seniority, in our case, those who show significant openness to new technologies are accountants with more than 5 years of seniority, while younger professionals are not opposed to change, but need more relevant results from digitalisation in order to adapt significantly.

According to the mostly optimistic and favourable views on digital transformation in accounting, as well as the support for digital changes that suggest a significant openness to new technologies and working methods, we can conclude that the first research hypothesis (H1) is not valid. Considering the results of the study (Mîţa & Man, 2022) conducted in Hunedoara County, Romania, which highlighted the reticence of accounting professionals towards change, and the results of the study on accounting professionals from the outsourcing financial and accounting services industry, we can say that perceptions differ from one geographical area to another, due to discrepancies in the level of digitalisation at the level of administrative units.

Q9 - "In the last two years, have you participated in a training/development programme for financial-accounting and digital skills?"

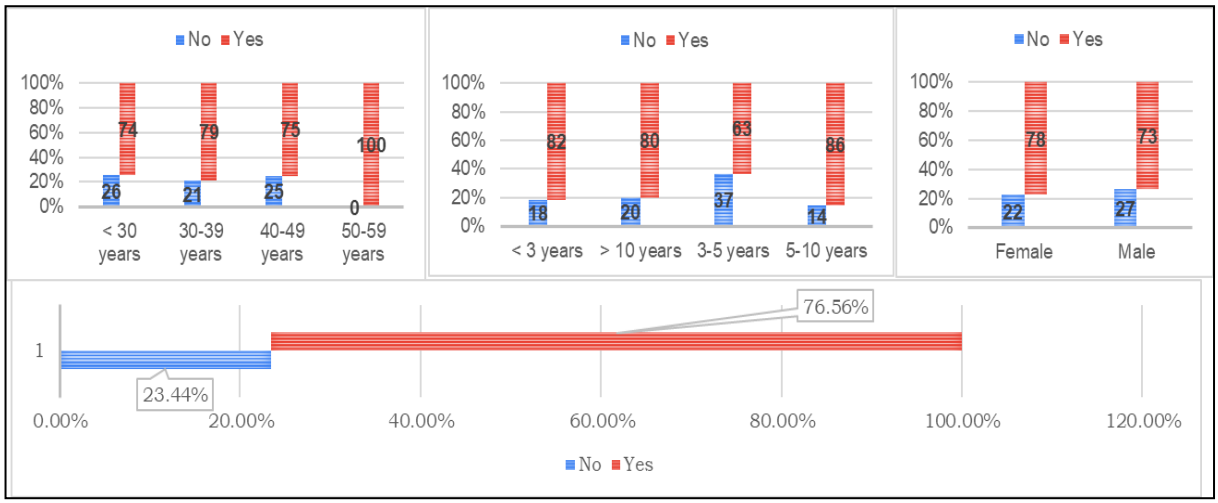

Figure 9. Participation of accounting professionals in training/development programmes for financial-accounting and digital skills

The data in Figure 9 shows that approximately 76.56% of respondents have participated in training/development programmes for financial-accounting and digital skills in the last two years, which demonstrates that most accounting professionals recognise the importance of continuously updating their knowledge and skills in order to deal with changes in the digital and economic environment. The fact that 23.44% of respondents have not participated in such programmes may signal the existence of barriers to access to training or highlight the necessity for more professional development initiatives within economic entities.

Professional accountants aged between 50 and 59 unanimously recognise the importance of participating in training/development programmes for financial-accounting and digital skills. For this category of professionals, continuous training is not just an option, but a necessity for maintaining competitiveness and adapting to market requirements. This category of respondents has also been the most involved in participating in such courses over the last two years. At the same time, we note that most accounting professionals who have not participated in training/development programmes for financial-accounting and digital skills in the last two years are those with 3-5 years of professional experience. These professionals are at an intermediate stage in their careers, where they have already gained the basic knowledge necessary to carry out their work, but do not yet feel sufficient pressure to deepen their digital and financial-accounting skills. In this case, too, the gender structure criteria do not show any differences in the degree of participation in training programmes.

*Q10 - "*How *do you think accounting professionals should continuously improve their professional knowledge and digital skills to remain competitive in a digital economy?"*

The data in Figure 10 indicates an almost unanimous consensus among professional accountants on the necessity of continuously improving their professional knowledge and digital skills to remain competitive in a digital economy. This overwhelming majority suggests that accounting professionals recognise the importance of digital transformation and continuing education in order to meet the challenges posed by the current economic environment. In an ever-changing economy, continuous improvement of skills is not only beneficial but essential to remain competitive, embrace technological innovations and ensure efficient and modern financial management.

However, there were also some neutral responses, accounting for 3% of young accountants and 9% of entry-level accountants. These findings can be explained by limited exposure to the challenges posed by digital technologies and an inability to fully appreciate the need for continuous skills updating. As a result, the neutral responses suggest a lack of awareness among young accountants of the necessity of developing digital skills. In this case too, the gender structure criteria show no differences in opinions on the necessity of continuously improving professional knowledge and digital skills.

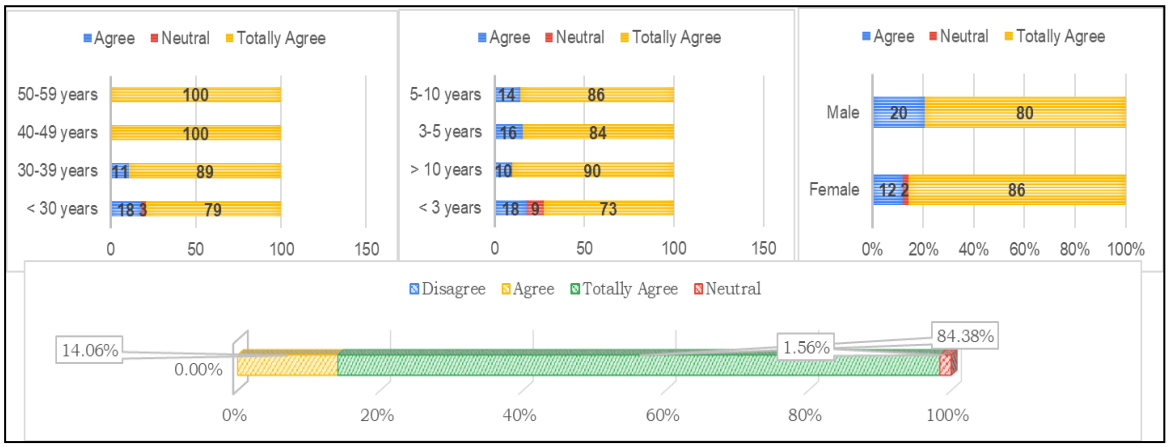

Figure 10. Opinion of accounting professionals on the necessity of continuously improving professional knowledge and digital skills

According to the recognition of the importance of continuously updating knowledge and skills to deal with changes in the digital economy, as well as actively participating in training/development programs for financial-accounting and digital professional skills, we can conclude that the second research hypothesis (H2) is valid. The validation of the hypothesis reinforces the important role of professional development programs in financial accounting and digital skills prior to the implementation of an information system, so that employees are aware of the relevance of the information system to their work (AlNasrallah & Saleem, 2022). At the same time, active involvement in updating professional knowledge and digital skills increases the degree of acceptance of change (Azmawaty et al., 2021).

5. Conclusions

Based on the research results, we can say that accounting professionals in Romanian economic entities whose field of activity is part of the sphere of outsourcing financial and accounting services show significant interest in the changes brought about by the digital economy. At the same time, they are open to new working models and do not feel constrained by digital transformations. There is room for interpretation of this openness to the implementation of digital technologies because, in our opinion, digitalization is conditioned by legislative and regulatory changes imposed by the national tax authorities. However, there are significant gaps in digitalization at the administrative unit level, which leads to different perceptions among accounting professionals regarding the impact of digital technologies on the accounting profession.

The digital economy in which accounting professionals operate is a constantly changing environment. This environment creates challenges for accounting professionals, as it requires them to remain relevant and well-informed about any legislative or technological changes. To meet this challenge, continuous improvement of professional knowledge and digital skills is needed through active participation in training programs.

Thus, the research results showed that accounting professionals from economic entities in Romania whose field of activity is part of the outsourcing of financial-accounting services actively and regularly participate in training / development programs of professional financial-accounting and digital skills. They also understand and consider it necessary to continuously improve their professional knowledge and digital skills in order to remain competitive in the digital economy.

This paper is an extension of accounting professionals' perceptions of the impact of the digital economy on the accounting profession. The study aimed to establish previously identified negative trends among accounting professionals in Hunedoara County, Romania and in the outsourcing financial-accounting services industry. The main contribution of the paper is to identify the positive perceptions of the influence of digital technologies on the evolution of the accounting profession in Romania, highlighting the need to implement strategies to transform the operational-accounting environment.

Although questionnaire-based research is an effective method for data collection, it has certain limitations that may influence the validity of the results. These include subjectivity of responses and misinterpretation of questions. At the same time, structured question formulation distorts the depth of responses.

Future lines of research could explore the impact of digitalization on the accounting profession and the practical effects through questionnaires or interviews allowing respondents to provide more detailed and in-depth explanations. It would also be useful to take a longitudinal approach, tracking changes in the level of acceptance of digitalization over time and the influence of training programmes on professional skills. Extending the studies by comparing perceptions in different regions or by including factors such as age, level of experience and size of organization could provide a more detailed picture of the degree of adaptability in the context of technological change.

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