

PROFESSIONAL JUDGMENT VERSUS ARTIFICIAL INTELLIGENCE. WHO DRIVES THE FUTURE OF ACCOUNTING?

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Abstract:

There is significant global interest in implementing artificial intelligence in the field of accounting. This technology offers numerous advantages, but its implementation requires the reconfiguration and updating of educational programs, professional practices, and legislative regulations. In this regard, we consider it necessary to conduct an impartial analysis of the perception of artificial intelligence in relation to professional judgement and the future of accounting professionals in the context of digital transformation. Design/methodology/approach - 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 questionnaire focuses on how artificial intelligence is perceived in relation to professional judgment and the identification of existing trends at the national level regarding the future of accounting professionals in Romania. Findings - The research results show a significant openness to the integration of artificial intelligence-based solutions into accounting processes. The research results also highlight the recognition of the potential of artificial intelligence to influence professional judgement, but there remains a belief that the complexity and nuances of human intervention are essential in accounting activities. Originality/value: This study provides a deeper understanding of accounting professionals' perceptions of artificial intelligence and offers directions for future strategies for implementing digital solutions in educational, professional, and legislative contexts.

Keywords: *accounting professionals; outsourcing financial and accounting services; digitalization; artificial intelligence; professional judgement, the future of accounting.*

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