

PREMISES OF DIGITAL ACCOUNTING EDUCATION AT THE PREUNIVERSITY EDUCATIONAL LEVEL. CASE STUDY RESEARCH

Author Cenar Iuliana

1st December 1918 University of Alba Iulia , cenar_iuliana@uab.ro [ORCID: 0000-0001-8476-0178](https://orcid.org/0000-0001-8476-0178)

Author Leba (Botar) Claudia-Florina

1st December 1918 University of Alba Iulia , claudia.leba.sdc20@uab.ro [ORCID: 0000-0003-2693-7849](https://orcid.org/0000-0003-2693-7849)

Author Adriana Mihaela (MAN) CIULA

Ph.D.c., "1st December 1918" University 1918" of Alba Iulia , ciulamihaela@yahoo.com [ORCID: 0000-0003-1694-3639](https://orcid.org/0000-0003-1694-3639)

Author Cristian CENAR

N/A [ORCID: 0000-0002-2056-0449](https://orcid.org/0000-0002-2056-0449)

Abstract:

he substantial digitization of the contemporary society strongly imprints the approach of the learning process, changing perceptions and mentalities and drawing new directions of action regarding the formation of the informational baggage, be it a general or a particular one. Accounting is a field impacted by the phenomenon of modernity in a resounding manner, which determines the reshaping of the entire way of reporting to the teaching-learning process. The field of accounting can no longer be seen today outside of modern information technology, the interdependence between computer science and accounting is more and more intense. Digital accounting, in all its attributes and valences, requires the accumulation of digital skills that give the premises for the management and use of accounting and IT products progressively in a complex manner, with a defining role in meeting the increasingly demanding information needs of management structures. In this way, through this paper, we aim to outline the foundations of digital accounting education in pre-university education with economic profile, taking into account the increased importance of early training among future professional accountants. The aim of our research is to analyze the sustainability of the training that pre-university economic education offers to current and future graduates in the field of accounting through the issues addressed in the curriculum, in order to find out the new information technologies integrated in the accounting processes. The main objective of the paper is to identify the level of digital skills of students in pre-university economic education, a level that ensures adequate and harmonious development as a prerequisite for the use of modern accounting software and IT platforms and also for overcoming the obstacles and challenges of permanent digitization of the accounting field.

Keywords: digitization, training, skills, accounting, evolution

JEL codes:: A20,O33