

CHALLENGES OF THE ACCOUNTING PROFESSION IN THE DIGITAL ERA: THE IMPACT OF CLOUD COMPUTING TECHNOLOGY

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Abstract:

The literature presents both the advantages and opportunities that cloud accounting technology offers to the accounting profession and how the accounting profession adapts to technological progress by increasing efficiency and effectiveness in performing specific tasks. The aim of this research is to highlight the extent to which professional accountants are aware of the transformation of the profession under the impact of digitization. The research is descriptive using the questionnaire as a working tool, which was applied to a number of 289 respondents in area south Muntenia. The data collected has been processed using existing contingency tables in a statistical processing software. The main conclusions of the study show that professional accountants are aware and appreciate the need to integrate cloud computing information technology into their professional activity. In the same way, the study highlights the need to create an appropriate environment within the organization, which stimulates the interest and concerns of employees, acquiring new specialized knowledge, in order to have skills and abilities specific to the digital age.

Keywords: cloud accounting, digital age, accounting profession, digital skills, statistics models and techniques

JEL codes:: M15, M40, M41, M42