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.*

JEL classification: M41, O33

1. Introduction

The current economic environment is characterized and influenced by numerous digital tools that are making their mark on all professions (McAfee & Brynjolfsson, 2017), particularly the accounting profession. Regardless of the situation and the evolution of the economic environment, accountants must be receptive, agile, and able to use new technologies to increase work efficiency and productivity. Globalization (Albu, Albu, Gîrbină, & Sandu, 2011) can generate new opportunities for international business relations and can contribute to stimulating innovation and free access to jobs, products, and services in less developed countries. Globalization and alignment with international standards (Matiș, Mustață, & Bonaci, 2021) enable the mobility of accounting professionals. In a globalized world, intellectual work offers a new level of freedom in the way we work, which makes it possible to externalize

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accounting services to other countries. In this context, accountants compete with each other without the restrictions imposed by national legislation, and the criteria for distinguishing between them are the ability to create added value, specific skills in implementing and exploiting digital solutions, advanced specializations, and the quality of their work.

The affirmations presented at the 25th edition of the Romanian Accounting Profession Congress – Smart Accounting powered by AI, organized by CECCAR (Smart Accounting powered by AI: the accounting profession in the era of human-technology symbiosis, Romanian Accounting Profession Congress, 25th edition, 2025) emphasize that digitalization defines the essence of the accounting profession. This perspective highlights the fact that accounting professionals cannot be replaced by artificial intelligence in the future, instead, AI will consolidate their role as a pillar of public trust. Furthermore, artificial intelligence is nothing more than large data sets, algorithms, networks, cloud computing, and computing power superior to human reasoning. However, technology has taken over monotonous and repetitive tasks, enabling the automation of routine tasks and activities.

The accounting profession in Romania is currently experiencing a transition to smart accounting (CECCAR, 2025). Tax automation, electronic invoicing, and real-time big data analysis processes define the new accounting reality in Romania. In this context, artificial intelligence is an advantageous ally, not an optional advantage.

Globally, there is significant interest in implementing artificial intelligence in accounting and auditing (Hasanvv, 2022). Technology contributes to increased operational efficiency, productivity, and accuracy in financial and accounting data processing. In return, the implementation of artificial intelligence requires the reconfiguration and updating of educational curricula, professional practices, and regulations. With the excessive implementation of digital technologies come socio-economic challenges related to income inequality, the disappearance of traditional jobs, and the need to retrain the workforce.

In light of the above, we can say that there is a visible change in the accounting profession in Romania, but it is still in its early stages. Isolation in the face of digital transformation can only mean failure (Matei, 2012). In addition to the accounting information provided by accounting professionals, they will provide much more complex information in the future, and technology must be seen as a necessity for continuous development and evolution, as information technology is advancing at a fast pace in the XXI century. Therefore, 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. The analysis focuses on specialists in the financial and accounting outsourcing industry in Romania, who represent a relevant segment because they have rapid access to information, hold professional qualifications in various fields, and are exposed to opinions and experiences from various areas of expertise.

2. Literature review

Intelligence is the ability to perceive and learn in new situations. The concept of human intelligence is based on two components, namely: the ability to know and the ability to reason (Lakin & Kell, 2019). The term artificial intelligence describes a field of computer science that deals with problems for which there is no classical calculation algorithm. Artificial intelligence techniques aim to create intelligent computing systems (Chao, Weidong, Jun, Yong, & Xulong, 2023) that possess certain characteristics associated with human intelligence, namely: reasoning, learning, problem-solving, and communication.

Artificial intelligence can be classified into three broad categories, namely: narrow artificial intelligence, general artificial intelligence, and superintelligence (Bostrom, 2014). Narrow artificial intelligence, or Narrow AI, only simulates human intelligence and operates in a limited context. This category of intelligence involves focusing on a single task. General artificial intelligence is capable of solving multiple problems simultaneously, similar to a human being. Superintelligence (Müller & Bostrom, 2016) will combine intelligence capabilities that far exceed those of humans.

Artificial intelligence can help accounting professionals (CECCAR, 2020) in two distinct ways:

- it can automate basic but time-consuming tasks, or
- it can free up accounting professionals' time to perform more sophisticated consulting work.

Optical character recognition (Străinu & Stan, 2017) or Pattern Recognition (OCR) is a branch of artificial intelligence and refers to the process of scanning and recognizing printed words and numbers. This technique allows printed documents to be automatically converted into digital formats, eliminating the need for laborious keyboard entry. Such programs are accompanied by artificial intelligence (Holmes & Douglass, 2022). Most importantly, however, optical character recognition is the core technology that continues to digitally convert millions of documents, a process that forms a multitude of printed words in the digital age. In accounting activities, optical recognition and artificial intelligence are connected to accounting applications for the automatic processing of invoices and bank statements. This implementation aims to reduce human error, eliminate repetitive processes, and reduce actual processing times. At the same time, the applications require the professional judgment of accounting professionals to validate the import of information into the accounting records.

Studies (Odonkor, Kaggwa, Uwaoma, Hassan, & Farayola, 2024) highlight the essential role of artificial intelligence in improving the accuracy and efficiency of accounting practices. The integration of artificial intelligence-based solutions into accounting practices has simplified routine tasks and revolutionized the analytical capabilities of accounting professionals, enabling them to develop forecasting and strategic management skills. Thus, researchers (Yi, Cao, Chen, & Li, 2023) have identified that artificial intelligence extracts implicit information from documents more accurately and provides more precise (Tiron-Tudor & Deliu, 2021) and objective solutions than professionals who rely solely on human judgment. Furthermore, solutions that integrate artificial intelligence offer greater computing power, logical query reasoning, advanced statistical models, and smarter decision-making. Studies (Peng, et al., 2023) also highlight the ability of artificial intelligence to detect fraudulent activities by quickly identifying discrepancies and unusual transactions, which contributes to improving audit quality.

The conclusions of researchers (Zhang, Xiong, Xie, Fan, & Gu, 2020) highlight the increased prevalence of artificial intelligence in the accounting profession, which is transforming current accounting practices and will influence the educational training program of future accounting professionals. Furthermore, digital solutions (Zamain & Subramanian, 2024) require establishing a human-machine balance in order to maintain the human professional judgment essential for validation, ethical interpretation, and final decisions.

However, studies also reveal challenges in implementing AI-based solutions, such as the need for skilled labor, concerns about data security and privacy (Yi, Cao, Chen, & Li, 2023; CECCAR, 2025; Odonkor, Kaggwa, Uwaoma, Hassan, & Farayola, 2024), and substantial costs associated with adopting customized solutions. In the context of implementing AI-based solutions, the focus is on maintaining integrity and trust in accounting practices from an ethical and legislative standpoint. In contrast, the factors that determine the implementation of artificial intelligence are: compliance with financial regulations, competition, profitability, and technical developments in finance that can transform the

industry. Overall, these aspects suggest that the evolution of artificial intelligence in accounting opens up new horizons for exploration and growth in the context of the challenges of the digital economy. Regarding the future of the accounting profession, data from specialized literature (Berdiyeva, Islam, & Saeedi, 2021) suggests that in ten years, the accounting profession will undergo many changes (Kokina & Davenport, 2017) and many accounting professionals will prosper by further specializing in artificial intelligence-based technologies.

Based on the above, we can say that the potential for transformation and automation of the accounting profession, as well as the implementation of artificial intelligence, is undeniable. Most researchers argue that the future of accounting will be marked by the advanced integration of automation and the implementation of artificial intelligence, processes, and technologies that must be supervised from a professional and strategic ethics perspective. The future remains unpredictable, but what is certain is that we are in a stage of social and economic transformation that does not allow us to stagnate in the face of technological innovations. Even if the transformation occurs and we fail to anticipate it, we must use it responsibly. As a result, embracing technological potential by accounting professionals and complying with the principles of transparency, fairness, and professionalism ensures that accounting professionals have a role of trust, innovation, and evolution.

3. Data and methodology

The research explores three areas, each focusing on a distinct dimension related to the impact of the digital economy on the accounting profession and managerial behavior, namely:

1. The impact of digital transformation on the activities of accounting professionals.
2. Cloud Accounting technology - perceived advantages and disadvantages by accounting professionals.
3. The future of accounting between artificial intelligence and professional judgment.

This article focuses on the third research direction related to the future of accounting between artificial intelligence and professional judgment. The purpose of the study is to identify how artificial intelligence is perceived in relation to the professional judgment of accounting professionals in Romania and their vision of their professional future. Given the established purpose, we can state the specific objectives of the research as follows:

a) identifying how artificial intelligence is perceived in relation to professional judgment;
b) establishing existing trends at the national level regarding the future of accounting professionals.

In order to achieve the specific objectives of the study, research questions were formulated to be analyzed and discussed in the paper, as follows:

Q1 – *How do accounting professionals in Romania perceive the ability of artificial intelligence to reproduce professional judgement in the context of the challenges of the digital economy?*

Q2 – *How do accounting professionals in Romania perceive the current level of digitalization in accounting and the evolution of their profession over the next decade?*

The research methods considered for the study were descriptive analysis and data correlation analysis. The data collection technique was an opinion survey, and the research tool chosen was a questionnaire, available on the Google Forms online platform. The period for accessing and completing the questionnaire was November 1, 2023, to March 31, 2025, and it took about two weeks to process it. The responses were processed, centralized, and interpreted using Microsoft Excel. For the specific question, the Crosstab function in IBM SPSS Statistics 26 was used to analyze the relationships between two or more variables.

The questionnaire, based on an online form, contains 16 questions. The questions are Likert scale questions, open-ended and closed-ended questions with two or more answer options. In this scientific article, we aim to analyze a specific section of the questionnaire used in the research, which focuses on the future of accounting professionals and their perception of artificial intelligence.

The link to access the questionnaire was distributed via LinkedIn, the world's largest online professional network focused on business and employment. The individuals in the sample met the following filtering criteria:

- job title: accountant;
- current place of work: companies in the top of the https://targetare.ro/ platform for CAEN code 6920 - Accounting and financial audit activities; tax consulting 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.

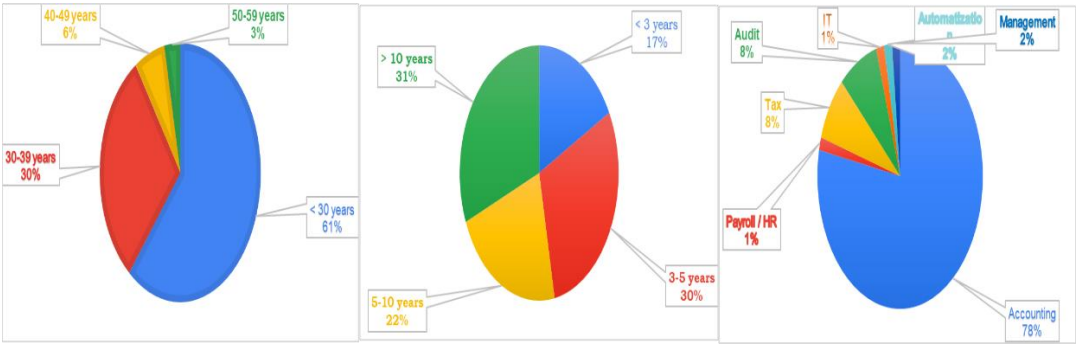
4. Results and discussions

4.1. Research sample structure

Based on the first six questions of the questionnaire, the profile of the sample was identified, consisting of accounting professionals in the financial and accounting outsourcing industry in Romania. To investigate the structure of the sample, the following questions were asked in the questionnaire:

1. **What is your age group?**
2. **Indicate your professional experience.**
3. **In which department do you work?**
4. **Indicate your gender.**
5. **Indicate if you have any professional qualifications.**
6. **Indicate your level of education.**

Based on the data presented in Figure 1, we can say that the predominant age group in the research sample is up to 30 years old, representing approximately 61% of all respondents. It is noteworthy that a significant proportion are young accounting professionals. This indicates that the financial and accounting outsourcing industry is supported mainly by young professionals, which may be an indicator of innovation-generating developments in the industry.



Source: author's projection

Figure 1. *Research sample profile (age, experience, department)*

The sample by professional experience categories reflects a mix of perspectives and approaches in the field of finance and accounting. The most significant proportion of the sample, 31%, is in the

category of professional experience of over 10 years, which ensures a balance between traditional and innovative approaches.

In the structure of the research sample by department, the most significant proportion is in accounting, approximately 78%. This highlights the relevance of operational accounting issues, providing valuable information on workflows.

The sample structure data presented in Figure 2 reflects a predominance of female participants, representing 74.48% of all respondents, while males constitute 25.52%. This distribution suggests a significant involvement of women in the study, which may influence perspectives on the investigated topic. The difference in proportions between the genders may offer relevant implications about variations in the perception and acceptance of the digitalization.

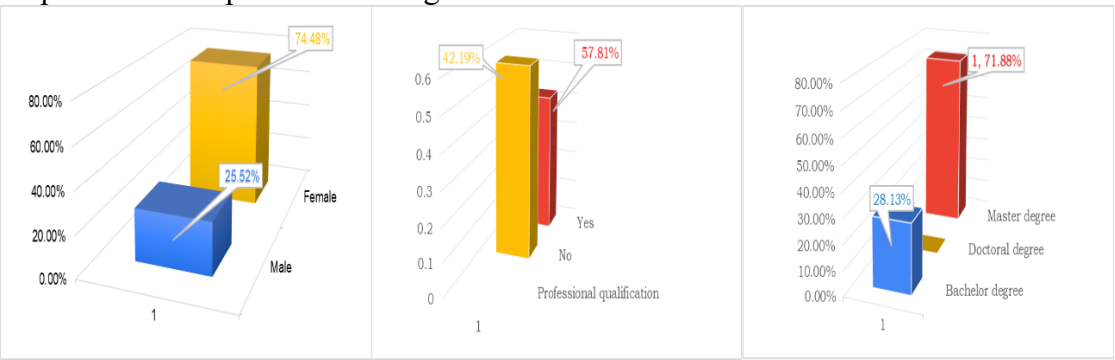


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Figure 2. *Characteristics of the research sample (gender, professional qualification, education)*

The characteristics of the sample reflect 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.

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

4.2.The impact of digital transformation on the activities of professional accountants

The first research direction focused on exploring the perception of accounting professionals regarding the acceptance of digitalization and analyzing the need to develop digital skills. To investigate this direction, the following questions were formulated in the questionnaire:

Q7 - " How do you appreciate the impact of the digital economy on the evolution of the accounting profession?"
Q8- " How do you appreciate the changes driven by digital transformation in the context of the challenges of the digital economy?"
Q9- " In the last two years, have you participated in a program to improve/develop your professional financial accounting and digital skills?"
Q10- " How do you think accounting professionals should continuously improve their professional knowledge and digital skills to remain competitive in a digital economy?

Based on the answers to the above questions, it can be said that accounting professionals in Romanian economic entities whose field of activity is part of the sphere of financial-accounting outsourcing services are open to new working models and do not feel constrained by digital transformations. Thus, the research results have shown that accounting professionals in Romanian economic entities whose field of activity is part of the financial-accounting outsourcing services actively

and regularly participate in training/development programs for financial-accounting and digital professional skills. At the same time, they understand and consider it necessary to continuously improve their professional knowledge and digital skills in order to remain competitive in the digital economy.

4.3.Cloud Accounting Technology - Perceived Advantages and Disadvantages by Accounting Professionals

The second research direction aimed to analyze the level of knowledge and use of Cloud Accounting technology from the perspective of its advantages and disadvantages. To investigate the second direction, the following questions were formulated in the questionnaire:

Q11 - „Do you know about or use Cloud Accounting technology in your work?"
Q12 - „On a scale of 1 to 10, where 1 is the highest priority and 10 is the lowest priority, please rate the advantages of using cloud accounting solutions."
Q13 - „On a scale of 1 to 10, where 1 is the highest priority and 10 is the lowest priority, please rate the disadvantages of using cloud accounting solutions."

Based on the answers to the above questions, we can say that accounting professionals in Romanian companies, whose field of activity is part of the financial and accounting outsourcing services, show a lot of interest in the changes caused by Cloud Accounting technology. At the same time, the results of the study confirm that accounting professionals in Romanian economic entities operating in the financial and accounting outsourcing services sector have a solid knowledge of Cloud Accounting technology, but do not actively use it. At the same time, the research highlighted a real openness to the integration of digital solutions into accounting processes and identified a relationship of dependency between the professional experience of accounting professionals and the level of use of Cloud Accounting technology.

As a result, accounting professionals with solid knowledge of Cloud Accounting technology contributed to ranking its advantages and disadvantages. Thus, at the top of the hierarchy are the advantages related to data protection and operational continuity, followed by operational facilitation and cost reduction, culminating in the streamlining of IT infrastructure management. In contrast, the order of disadvantages reflects the operational vulnerabilities and risks associated with adopting Cloud Accounting technology in accounting work.

4.4.The future of accounting between artificial intelligence and professional judgement

The third research direction aims to identify how artificial intelligence is perceived in relation to the professional judgment of accounting professionals in Romania and their vision of their professional future. To investigate the third direction, the following questions were formulated in the questionnaire:

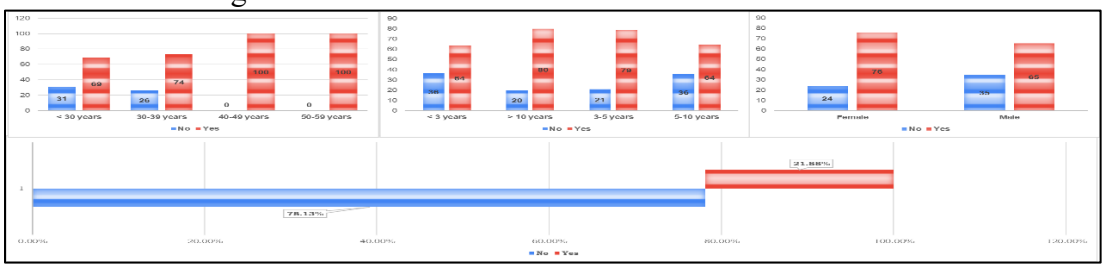
Q_{14}- " Do you consider that artificial intelligence influences the way professional accounting judgment is exercised?"
Q_{15}- " In the near future, do you expect professional accounting judgment to be replaced by artificial intelligence?"
Q_{16}- " What is your opinion regarding the digitalization of the accounting profession, at what stage of development are Romanian accounting professionals, and what is the professional scenario for accountants in the next 10 years?"

In order to identify how accounting professionals perceive artificial intelligence in relation to professional judgment, variables such as age group, professional experience, and gender of respondents were used as a basis for comparison.

According to the data presented in Figure 3, approximately 73.44% of respondents consider that artificial intelligence influences thinking and decision-making in accounting activities. This suggests that the majority recognize the potential of digital tools based on artificial intelligence to transform analytical

processes and support effective decision-making. The second group of respondents (26.56%) does not recognize the influence of these technologies, which could reflect either a lack of familiarity or a reluctance to embrace the changes brought about by digitalization.

It is worth to mention that young accounting professionals (< 30 years old) show considerable openness (approximately 69%) to artificial intelligence-based solutions. This situation can be explained by increased adaptability and recent training in the field. Accounting professionals aged between 30 and 39 show an even higher rate of acceptance (74%), a phenomenon determined by their increased exposure to artificial intelligence implementations in accounting practice. In contrast, respondents aged between 40 and 59 reflect a mature understanding of the impact of artificial intelligence on professional reasoning, but also a concern about digital transformation.



Source: author's projection

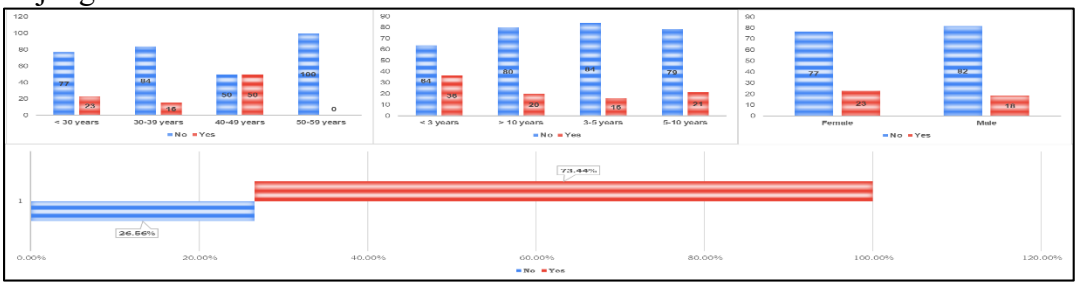
Figure 3. *The influence of artificial intelligence on professional judgment*

Regarding the positive impact of artificial intelligence-based solutions on professional judgment, from a professional experience perspective, we can say that acceptance of influence increases with experience in the field. This trend is determined by the fact that respondents with 3 to 5 years of professional experience are the most involved in automated operational processes. In contrast, respondents in the 5 to 10 years of professional experience category are more reluctant because they want to maintain professional control in a changing economic environment.

We can also say that female respondents are positive about the influence of artificial intelligence on professional judgement, while male respondents are slightly more reluctant.

The data in Figure 4 indicate that the majority of respondents (78.13%) do not expect professional accounting judgment to be replaced by artificial intelligence in the near future, while only 21.88% consider this scenario possible.

At the same time, we can say that as age increases, so does skepticism about the complete replacement of professional judgment by artificial intelligence. Respondents in the 40-49 age group reflect an uncertain view of the possibility of artificial intelligence replacing professional judgment. In contrast, respondents in the 50-59 age group are convinced that artificial intelligence cannot replace professional judgment.



Source: author's projection

Figure 4. *The possibility of replacing professional judgment with artificial intelligence*

Based on professional experience, respondents most likely to believe that artificial intelligence will replace professional judgment are those with less than three years of professional experience. In contrast, the most experienced professional accountants seem to be more skeptical about the possibility of professional judgment being replaced due to their accumulated experience and deep understanding of the complexity of decision-making.

At the same time, we note that female respondents reflect a moderate concern about automation and a solid confidence in professional judgment in decision-making. In contrast, male respondents reflect a more conservative approach that has strengthened their confidence in professional judgment.

The high proportion of respondents who do not support replacing professional judgment with artificial intelligence underscores their confidence in human professional judgment and expertise. Although AI technologies can optimize certain processes and provide decision support, there remains a belief that the complexity and nuances of human intervention are essential in accounting activities.

Based on the responses provided by accounting professionals in the financial and accounting outsourcing industry in Romania, we can answer the first research question: "How do accounting professionals in Romania perceive the ability of artificial intelligence to reproduce professional judgement in the context of the challenges of the digital economy?" Thus, most respondents acknowledge that artificial intelligence influences thinking and decision-making in accounting activities and do not expect professional accounting judgement to be replaced by artificial intelligence in the near future. In other words, professional judgement cannot be fully reproduced by artificial intelligence in the context of the digital economy.

The research analyzed the open-ended responses provided by accounting professionals regarding the current state of digitalization in the accounting profession and its future scenario. As a result, 10 opinions were selected (Tables 1 and 2) based on criteria of relevance, argumentative coherence, and diversity of perspective. The selection also aimed to strike a balance between favorable and critical opinions in order to provide a realistic picture of accounting professionals' perceptions of the digital future of the profession. The limited selection of responses allowed for a detailed qualitative analysis and avoided repetition of the same opinions.

Thus, Table 1 presents five representative opinions expressed by respondents on the current state of accounting digitalization in Romania.

Table 1.

Respondents' opinions on the digitalization of accounting

Op. 1	The accounting profession is undergoing a process of digitalisation, and some of the processes are already fully automated (sales/purchase invoices, etc.). However, digitalisation also depends on the company's ability to invest resources in this process, which is not an easy one. The accounting profession is already affected by the digitalization, but accounting reasoning is difficult to acquire, especially because in Romania the legislation is subject to frequent changes, with an annual dynamic.
Op. 2	The digitalisation of accounting activities offers the possibility of reducing repetitive internal procedures and streamlining important activities, as digital tools provide the necessary support for procedural efficiency. The future will bring us new criteria, new responsibilities, and new procedures that we will have to follow when digital tools provide us with the desired answers, such as monitoring the correct performance of tasks.
Op. 3	There are many professionals who have embraced digital solutions that make their work easier and are open to new improvements. There are also professionals who are not open to implementing digital solutions due to ignorance and fears related to their application and use. In the future, accounting professionals who adapt to change will succeed. It should be noted that for many accounting professionals, the transition from paper accounting to using accounting software that generates statements has been difficult.
Op. 4	Digitalisation is an inevitable trend. In Romania, digital transformation is just at the beginning. An accounting professional will need to know how to optimize artificial intelligence solutions, and the profession will integrate IT knowledge and skills.

Op. 5	Based on current changes in the accounting profession, driven by the integration of artificial intelligence and other digital technologies, the concept of pure accounting has disappeared. There is a need for continuous improvement and the integration of various skills related to the operation of accounting systems and the use of artificial intelligence. In addition to accounting, I also have a background in programming, which has helped me a lot in my day-to-day work. In the future, accounting professionals will need to develop their ability to adapt to ever-changing situations.

Source: author's projection

As a result, analysis of the responses presented in Table 1 reveals a predominantly optimistic view of the current state of digitalisation. The opinions reflect a deep awareness of digital transformation and openness to innovative technologies, but all this remains irrelevant if professional judgement is not used to its full potential.

Below are five other representative opinions expressed by respondents regarding the future scenario for accounting professionals.

Table 2.

Respondents' opinions on the future scenario for accounting professionals

Op. 6	The digitalisation of the accounting profession is an essential step towards efficiency and modernisation. In recent years, more and more Romanian firms and accountants have begun to adopt technological solutions such as accounting software, financial process automation and the use of artificial intelligence for analysis and reporting. Over the next 10 years, the professional landscape for accountants will be heavily influenced by continued digitalisation.
Op. 7	The future of accounting is defined by the dual forces of digitalisation and professional expertise, creating a dynamic synergy that propels the profession into a realm of efficiency, insight and adaptability. As accountants embrace the digital age, they are not only confirming the relevance of the profession, but also embarking on a journey of growth and transformation that will shape the accounting landscape for years to come.
Op. 8	The digitisation of the accounting profession must proceed at the right pace. Accounting professionals need to keep pace with the digitalisation of the profession, and I believe that the vast majority are at an acceptable level in terms of their adaptation to digital tools. Over the next 10 years, digitalisation will reach a fairly high level, so that accounting professionals will rely on digital technologies. This will necessitate a shift to consulting, auditing, and other professional services that will be adapted to the times.
Op. 9	Currently, some accounting professionals prefer to remain "old-fashioned" for convenience, showing a high degree of reluctance toward digitalization. Over the next 10 years, accounting professionals will move away from traditional accounting (manual debit-credit entries) and will be exempt from primary accounting. At the same time, the emphasis will be on professional judgment, as digitalization makes work easier, resulting in the evolution of financial and accounting cases, which requires accounting professionals to adapt to change. Digitalization should be seen as both a help and a challenge.
Op.10	The digitalisation of the accounting profession is an important step that will allow us to focus our attention on developing other areas of responsibility, focusing on detailed and accurate analysis of accounting treatments in general, not just new situations. A clear distinction will be made between operational and strategic accounting professionals. Currently, many processes are digitalised, such as the entry of purchase invoices, sales invoices, bank statements, and monthly closings, but there is room for improvement so that 97% of processes are automated. Over the next 10 years, the contribution of a professional accountant will be due to professional judgement, how to deal with a situation, critical analysis of financial and accounting reports, and the ability to draw conclusions, steps to follow, and actions to implement for a true picture and maximum efficiency from every point of view.

Source: author's projection

Therefore, the analysis of the responses presented in Table 2 reflects a predominantly optimistic view of the future scenario for the next decade among accounting professionals.

Based on the opinions provided by accounting professionals in the financial and accounting outsourcing industry in Romania, the answer to the second research question, "How do accounting professionals in Romania perceive the current level of digitalization in accounting and the evolution of their profession over the next decade?" can be formulated as follows: digital tools have the potential to transform analytical processes and support effective decision-making, but they do not foresee the replacement of professional accounting judgement by artificial intelligence in the near future. In other words, accounting professionals have a positive perception of the current state of digitalisation and their future over the next decade.

5. Conclusions

The research sample, consisting of accounting professionals from the financial and accounting outsourcing industry in Romania, is made up of specialists with advanced academic education and a thorough understanding of the financial and accounting field. The sample structure emphasizes a combined perspective, integrating operational expertise with strategic vision. These aspects enhance the validity of the results, and the variety of specialists strengthens the results because the opinions come from specialists who have in-depth knowledge of both accounting procedures and the managerial policy and strategic evolution of the financial and accounting outsourcing industry in Romania.

Therefore, most accounting professionals in the financial and accounting outsourcing industry recognize the potential of digital tools and believe that new technologies influence thinking and decision-making in accounting activities. However, they do not foresee artificial intelligence replacing professional accounting judgment in the near future. This highlights the importance of human judgment in interpreting and managing complex situations in the financial and accounting field.

At the same time, the opinions expressed by accounting professionals represent a valuable diversity of perspectives, which have contributed to the understanding of the research topic. The selection of opinions identified a predominantly optimistic view of digitalisation, which will redefine the role of accounting professionals and place them in strategic positions within economic entities. Therefore, the future of accounting will not be decided by algorithms, but by how accounting professionals integrate digital solutions while maintaining the relevance and value of professional judgment.

In conclusion, the results suggest that, in the near future, accounting professionals believe that artificial intelligence will play a supporting role, not a complete replacement, reminding us of the importance of human judgment in interpreting and managing complex situations in the field of finance and accounting. At the same time, based on the results obtained, we can conclude that professional experience influences the perception of artificial intelligence. Thus, accounting professionals with medium and high experience (>3 years) are more convinced that artificial intelligence-based solutions influence professional judgment, but are more likely to believe that it will be completely replaced. In terms of the age of accounting professionals, young people in Romania are the most receptive to the impact of artificial intelligence, but they remain confident in professional judgment. Regarding the gender of respondents, we can say that this criterion moderately influences the perception of accounting professionals regarding artificial intelligence.

These aspects highlight the need to customize the curriculum according to age groups and professional experience, so that the subject matter and information for juniors covers the scope of understanding the limits of artificial intelligence and the development of critical thinking. In contrast, development programs for experienced accounting professionals should focus on governance, ethics, and decision-making control.

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

The open-ended responses allowed for the identification of authentic, unfiltered ideas, reflecting both personal experiences and critical positions on the subject. This approach facilitated the identification of new directions of thought and aspects that have been insufficiently explored in the literature, providing a solid basis for future research and the development of solutions adapted to the complex realities of the financial and accounting field.

Future research directions could explore the impact of artificial intelligence on the accounting profession and its practical effects through questionnaires or interviews that allow respondents to provide more detailed and in-depth explanations. A longitudinal approach would also be useful, tracking the evolution of the level of implementation of AI-based solutions over the long term and the influence of training programs on the level of penetration of digital technologies. Extending the studies by comparing perceptions in different regions or by including factors such as age, level of experience, and size of the organization could provide a more detailed picture of the level of exploitation of artificial intelligence in the context of digital transformations.

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