The current global context is forcing the accounting profession to undergo a consequent transformation process as companies change their business models as a result of the evolution of globalisation, digitalisation of information, automation of processes and artificial intelligence. These changes offer new opportunities and bring many challenges to the accounting field and profession, fostering decision making within entities. Therefore, the vanguard of the future of the accounting profession in a world where careers are shaped by a multitude of issues and where expectations of the profession change frequently, is Generation Z, whose professionals will witness a transformation of the role and value of the accounting profession. The next few years are expected to bring with them the promise of accountants becoming trusted professionals and business advisors, responsible for sustainable management and experts in data and technology. This mission will provide Generation Z with opportunities for professional reward and personal development. In order to ensure the credibility of the information needed to conduct this research, accounting professionals from Chisinau municipality were used as respondents. The main research method is the survey, as a quantitative method, with the questionnaire as the basic instrument, which evaluates the respondents' opinion on the future skills for the accounting profession.

Keywords
Accounting professionals, skills, generation Z

JEL Classification
M41; M42

Introduction
Currently, the way accounting is organized is constantly changing. More precisely, it is observed that the role of the accounting professional in the era of globalization, digitization, robotization and artificial intelligence is evolving everyday. Therefore, the globalized economy requires sophisticated tools, which is why entities need well-trained accounting professionals with strategic, technological, organizational and interpersonal skills. This fact drives the concentration of decision-making forces in the field of the
accounting profession to meet the challenges faced by the business environment by developing international financial reporting and auditing standards, including international education standards. It is that repetitive activities specific to accounting work are taken over and executed by various digital solutions. At the same time, robotization, as a phenomenon of technological modernity, can be successfully implemented in order to redesign business models, including within entities that provide accounting and auditing services (Tiron-Tudor et al., 2020). Thus, there is a need to adapt to these changes and to reconfigure the activity in the field of accounting and auditing. In this context, using intelligent applications in the field of accounting, the accountant will become more efficient, will have the opportunity to serve a larger number of clients, to whom he can promptly provide analysis reports, consultancy, but also up-to-date financial and accounting information in the activity which they carry out.

The reason for scientific research in this field is determined and amplified by the priority of the problems faced by entities, professional bodies and the economy as a whole, such as: the reduction of information risk, significant changes in the structure and requirements of professional accountants, the impact of trust in the competence, integrity and goodwill of the professional accounting on user-perceived quality, probability of bankruptcy, digital transformation, technological reluctance in accounting and auditing, independence and professional ethics, etc. The accounting profession takes place in an area where 97% of activities are amenable to digitization, requiring adaptation to the new reality and the reconfiguration of the accountant's activity (Botea, 2018).

Our concerns in this article are how Gen Z accounting professionals are prepared to deal with this continuous process of change and what skills are required, as developing new skills is essential. The decision to change represents the drive for survival, generating entrepreneurial opportunities for performance and innovation (Ferreira et al., 2019). The skills acquired therefore enable professional accountants to "adapt and stay relevant by managing complexity" (CPA Canada, ICAS, IFAC & IESBA, 2021).

Although the proposed theme is intensively addressed in press articles and online, in the specialized literature, a complex approach to the skills of the professional accountant from generation Z, is a little covered by national and international studies in the field. The scientific approach in the field of "accountant skills" uses a structured qualitative analysis of the literature as a research method, covering the most recent academic works, offering perspectives and criticisms, at the same time, starting points for those interested in research in this field. In order to identify international scientific research and assess scientific performance in the "accountant skills" field, search engines of the Web of Science and Scopus were used. The study of publications on the Web of Science and Scopus platforms was carried out by setting some search criteria, in order to obtain results relevant to the research. The obtained results should be analyzed with some reservations, because the access to some resources was limited, the research was focused on a single keyword "accountant skills", and the decision to maintain or exclude articles from the obtained sample was based on the reasoning of the authors. In order to ensure the credibility and quality of the information necessary to carry out this research, accounting professionals were called upon, as respondents. In this context,
The skills of the generation Z accounting professional

The survey was used as a research method, and the questionnaire as a quantitative method, which allowed us to evaluate the respondents’ opinion regarding the future skills for the accounting profession.

The main contribution that the paper brings is that of ascertaining the contribution of researchers in the field of "accountant skills" and the opportunities that shape the careers of generation Z, the need for permanent improvement of professional knowledge and the relevance of traditional skills in the near future, as well as the level of assimilation of the necessary knowledge and skills of the accounting profession, taking into account the pace of advancement of new technologies.

1. Review of the scientific literature

Currently, the development of society defines itself by adopting a new form of development, in which knowledge becomes a strategic resource, turning into an important economic value. The dynamics of human evolution is linked to scientific research, which can sometimes have a major impact on the socio-economic environment of society. Consequently, researches in the field of the accounting profession is no exception. Since the opportunities and challenges of the accounting profession are very topical issues, in the specialized literature there are a series of materials related to the opportunities and challenges of the accounting professional from generation Z.

In this context, in the specialized literature, the succession of generations was carried out over a period of 15-20 years, thus several generations were delimited.

![Generation Succession](imageURL)

Source: developed by the authors

It is certain that there is no unified consensus regarding the periods of these generations, there are different points of view of researchers regarding the temporal delimitations between generations. Thus, for each of the generations studied so far, different periods are found in which they are included (Raiu, 2021). Generation Z was chosen for this article. It was found that there is no unanimously accepted period, being authors who report 1992 or even 1990 as the year of birth of the oldest representatives of this generation (Iorgulescu, 2016); between 1995 and 2009 (Goh and Okumus, 2020); from 1992 to 2021 (Hart, 2017), other authors frame Generation Z as born from the mid-1990s (Chicca and Shellenbarger, 2018), (Twenge, 2017).

The analysis of literature sources allowed us to ascertain the opportunities that shape the careers of Generation Z, including in the field of accounting and auditing (figure no.1).

Young people from generation Z are today at most 25 years old, being at the moment the most important segment of the global population, with a share of about 32%. Furthermore, at the level of 2030, generation Z will represent the most important "slice" of the global labor market, 34%, which should lead to unprecedented organizational transformations taking into account the particularities of this cohort of digital natives (Minzala, 2022). Therefore, professional accountants must adopt a mindset that
continuously challenges and drives the evolution of their skills faster than in the past, as technological advances and societal demands change rapidly.

In order to identify international scientific research and assess scientific performance in the "accountant skills" field, the Web of Science and Scopus search engines were used, by setting some search criteria, so as to obtain results relevant to the research.

In recent years, "the number of studies using bibliometric analysis as a method of research and research evaluation is increasing. The most frequently used bibliometric databases are Web of Science, Scopus and Google Scholar. This demonstrates that bibliometric analysis is considered an important and valuable method for evaluating scientific production and research quality. Bibliometric studies are becoming easier to access, with the strong development of computers and the spread of Internet access" (Șoimu et al., 2022).

The principles for filtering the results were the themes relevant to the paper, as highlighted and presented in table no. 1. No time limit was set so the identified papers were published between the years 1983 and 2024 (Scopus) and 2020-2022 (Web of Science). From a quantitative point of view, most publications were developed in 2023 and 2021, 4 papers each (Scopus). In the case of Web of Science, the dynamics are as follows: in 2020 - 3 publications, followed by 2022 with a single publication. In order to
have an overview, depending on the category of works accepted by the databases, we have identified the most representative works. The data attests the fact that in the total research articles prevail in both databases.

The results obtained from the two international databases were analyzed in order to determine the contribution of researchers in the field of "accountant skills" (table no.1). Following the analysis, it was found that the authors' interest in this field is modest, which constitutes an argument that confirms the need to explore and develop this concept from a theoretical, methodological and pragmatic point of view. Considering that there is no constant annual increase in the number of papers in the field, it can be concluded that the specialized literature has some gaps and requires in-depth studies to contribute to the enrichment of the literature.

Table no. 1. The situation of international research on the topic "accountant skills"

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Bibliographic and Bibliometric Database</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Scopus</td>
</tr>
<tr>
<td>Number of searches</td>
<td>22</td>
</tr>
<tr>
<td>Research fields</td>
<td>Article title, Abstract, Keywords</td>
</tr>
<tr>
<td>Period</td>
<td>1983-2024 (inclusive 2023 - 4; 2021 - 4)</td>
</tr>
<tr>
<td>Keywords</td>
<td>Accountants’ skills; artificial</td>
</tr>
<tr>
<td></td>
<td>intelligence; accounting</td>
</tr>
<tr>
<td></td>
<td>education; accounting professional</td>
</tr>
<tr>
<td>Document type</td>
<td>Article – 15</td>
</tr>
<tr>
<td></td>
<td>Conference paper – 3</td>
</tr>
<tr>
<td></td>
<td>Others - 4</td>
</tr>
<tr>
<td>Source type</td>
<td>Journal -18</td>
</tr>
<tr>
<td></td>
<td>Conference proceeding -4</td>
</tr>
</tbody>
</table>

Source: developed by the authors based on data from Scopus and Web of Science

As a result of the constant changes caused by globalization, the business environment has considered it very important that the professional training of accountants focuses not only on technical skills, but also on generic, or soft, skills that allow accounting professionals to face the challenges generated by competitiveness (Palacio-Fierro et al., 2024).

Paraschiv-Pop (2019) considers that "digitalization is a threat because it challenges the way of working so far, but it is also an opportunity, because it opens new horizons for professionals who will be able to capitalize on their knowledge to offer new services to clients".

The studies conducted by Batista de Sousa and Miranda, (2020) "demonstrate that the competencies recommended by IES 3 are present in the practical guidance documents of the mandatory internship in accounting courses at the Bachelor's cycle. Regarding the learning outcomes related to IES 3 skills, it was found that some of these skills did not appear in any institution, others appeared in a few of them. Most competencies appeared
in less than 20% of the institutions surveyed. The only exception is the ability to perform tasks in accordance with established practices and meeting established deadlines, which appeared in all IES”. Therefore, the general objective of the International Education Standards is to identify the minimum qualification requirements in three areas: educational and professional knowledge; hands-on experience; permanent and continuous updating of knowledge and skills (https://www.iaesb.org/). At the international level there is a regulatory body - the Council for International Education Standards in the field that issues norms for professional accounting education, which describe the technical competence, professional ability, ethical value and attitude required in this field (https://www.aacrao.org/).

The findings suggest that graduates should be equipped with active learning activities, such as project-based and work-integrated training, to fill the expectation gaps between local university teachers and employers (Phan et al., 2021).

Through a systematic literature review, some authors (Kroon et al., 2021) demonstrate the impact of emerging technologies on the role and skills of accountants. Thus, they find the most relevant skills, such as: analytical skills, creativity and openness, communication skills, teamwork skills, systemic thinking, etc. However, soft skills, intuition, creativity and communication, remain relevant in today's technological environment, even more critical. Exist studies that address the new role and skills of accountants, many of them in the area of blockchain (Belfo and Trigo, 2013).


In a more generic study, Gardner and Bryson (2021) "highlight that there is always a darker side to innovation, innovation simultaneously destroys and creates tasks/jobs".

In this context, it is noted that the main development direction of the accounting profession consists in strengthening and increasing trust, and this fact can be achieved through the high level of professional skills and knowledge, through the ethical behaviour imposed by professional and societal norms and adaptation to the requirements of the context current. Entities must focus on training specialists to keep up with technological advances, using intelligent software to improve the quality of processes within the entity. Regardless of the factors that act on the quality of services provided by accounting professionals, ethical actions and correctly applied reasoning are what can lead to the efficient performance of the activity.

Next is the timeline of digital technologies, which reveals the most important technology-related developments used by Generation Z (figure no.2).
Generation Z is characterized by the ability to switch from one content to another. Some of these young people have difficulty concentrating due to reading short and intermittent content on social networks. When faced with the simplest question or difficulty, many have a reflex to Google the answer. Thus, having the basic knowledge of using Microsoft Office and up to the use of state-of-the-art applications has become an essential requirement for accountants. The information presented allows us to conclude that Gen Z accounting professionals must fundamentally refocus their attention in order to thrive and be relevant as the world changes. However, entities are increasingly using automation, autonomous and intelligent systems to capitalize on informational potential, as the current trend is based on data and human-machine collaboration. There will always be a need for accountants and auditors to develop knowledge bases and interact with robots in order to develop the information that will be needed in the decision-making process. Machines unlike humans cannot think creatively.

For example, a 2017 Bloomberg report estimated that there is a 94% probability that the jobs of accountants and auditors in the US will be affected by automation (Whitehouse and Rojanasakul, 2017). More recently, the WEF’s 2020 Future of Jobs Report ranked accountants and auditors as among the top of the list of roles set to become increasingly redundant by 2025 (World Economic Forum, 2020). Therefore, as professional accountants, we must heed these warnings and adapt accordingly, innovate and strengthen our skills and knowledge, and constantly adapt accounting education.

In this context, the analysis of the evolution of the implementation of information technologies allowed the authors to identify the following stages of accounting and audit automation: MS Excel electronic tables, Access; specialized accounting and auditing software; the ERP system; Cloud technology; artificial intelligence. Artificial intelligence has had a significant impact on accounting and auditing by automating many tasks and increasing efficiency. For example, artificial intelligence can create invoices, analyze financial reports, generate reports and identify patterns and anomalies that suggest accounting fraud. Although there are many benefits to using
artificial intelligence, it will never be able to replace certain aspects of business accounting. For example, it lacks soft skills such as communication, problem solving and critical thinking. And unlike a human accountant, it won't be able to proactively improve its accounting skills with courses and other educational tools.

2. Research methodology

The fundamental objective of this article is focused on the analysis of the specialized literature related to the accounting profession, emphasizing the "accountant skills" theme, in order to establish the directions of investigation. In this case, the bibliometric analysis of specialized works from the most internationally recognized ISI databases: Web of Science and Scopus was used as a research method.

The next stage involves developing and disseminating the questionnaire, as well as determining the sample of respondents. To ensure the credibility and quality of the necessary information to carry out this research, accounting professionals were called upon, as respondents. The main research method is the survey, as a quantitative method, with the questionnaire as the basic tool, which evaluates the opinion of the respondents regarding the skills of the future for the accounting profession. For this purpose, the questionnaire, which covers the aspects of professional skills, was disseminated among accounting professionals in the city of Chisinau, Republic of Moldova, using the opinion survey as a form of study.

The questionnaire includes two categories of questions:

- general questions, their role is to provide as faithful an image as possible regarding the personal profile of the respondents in the sample (position within the entity and size of the entity);
- questions regarding respondents' perception of the future of the accounting profession.

In order to achieve the proposed objective, the questions referred to: the need to permanently improve professional knowledge in order to remain competitive at work; the relevance of traditional skills in the near future; the level of assimilation of the necessary knowledge, taking into account the rate of advancement of new technologies; the skills of the accounting profession according to the requirements of the future in the view of the respondents.

The questionnaire was sent online, in the months of January-March 2024, through an email with an attached link to the questionnaire with a small description of the study, and the data collection lasted over 2 months. Information relevant to the conduct of the study was included in the questionnaire consisting of 10 questions, which gives the respondent the opportunity to emphasize the extent of the answers from the perspective of abilities. Therefore, a sample of 83 responses was examined. In our opinion, this stage is the most relevant, as it constitutes the core of the research and favors the provision of representative results for the analyzed population.

To assess the skills of Gen Z accounting professionals are, we took the top 15 skills for 2025 analyzed in the Future of Jobs Report (World Economic Forum, 2020). Thus, the results demonstrate that the most relevant skills of the accounting profession according to the requirements of the future are: analytical thinking, innovation and critical analysis (82.50% of respondents).
3. Results and discussions
Next, the aspects subject to analysis are presented in order to ascertain the skills of the accounting profession according to the requirements of the future in the view of the respondents. Thus, out of the total number of respondents, the highest share of 60% is represented by accountants, followed by chief accountants (18.07%). The most active respondents are from entities that have employees from 11-20 (23 respondents), from 21-30 (23 respondents) and more than 31 employees (23 respondents) (figure no.3).

Figure no. 3: Respondents' position within the entity and its size
Source: own elaboration based on the answers from the questionnaires

The majority of interviewees (74.70%) totally agree that nowadays employees in the field of accounting and auditing are forced to constantly improve their professional knowledge in order to remain competitive at work (figure no.4). When asked to what extent they can assimilate the knowledge needed to use new technologies, taking into account the pace of their advancement, 67.47% of the respondents appreciated it to an average extent and 32.53% to a high extent.

Figure no. 4: The opinion regarding the continuous improvement of professional knowledge and the level of its assimilation
Source: own elaboration based on the responses from the questionnaires
The vast majority of those interviewed believe that in the near future many of the skills that professional accountants acquire today will be irrelevant to the workplace (12.05% strongly agree and 72.29% partially agree with this topic) (figure no. 5). When asked whether new technologies in the field of accounting and auditing were implemented within the entity in the last 5 years, the respondents had divided answers: 60.24% said Yes and 39.76% denied.

The survey carried out shows that about 86.00% of the interviewees are of the opinion that currently education in the field of accounting should be modified so that it corresponds to the changes taking place in the fields of globalization and technology (45.78% totally agree and 40.96% are partially agree with the question asked).
From the information presented, it follows that the profession must focus on analytical thinking, innovation and critical analysis (82.50%), fundamentally reorient its attention to active learning and strategies (77.50%), solving complex problems, creativity, originality and initiative, reasoning, problem solving, and idea generation (62.50%). The results obtained allow us to compare the hierarchy of the survey data with the top 15 skills for 2025 exposed and analyzed in the WEF's Future of Jobs Report 2020 (Table no.2).

<table>
<thead>
<tr>
<th>Hierarchy of survey results</th>
<th>The 15 Skills Hierarchy for 2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. analytical thinking and innovation</td>
<td>1. analytical thinking and innovation</td>
</tr>
<tr>
<td>2. critical thinking and analysis</td>
<td>2. active learning and learning strategies</td>
</tr>
<tr>
<td>3. active learning and learning strategies</td>
<td>3. solving complex problems</td>
</tr>
<tr>
<td>4. solving complex problems</td>
<td>4. critical thinking and analysis</td>
</tr>
<tr>
<td>5. creativity, originality and initiative</td>
<td>5. creativity, originality and initiative</td>
</tr>
<tr>
<td>6. reasoning, problem solving and ideas formation</td>
<td>6. leadership and social influence</td>
</tr>
<tr>
<td>7. systems analysis and evaluation</td>
<td>7. use, monitoring and control of technology</td>
</tr>
<tr>
<td>8. strength, resistance to stress and flexibility</td>
<td>8. technology design and programming</td>
</tr>
<tr>
<td>9. emotional intelligence</td>
<td>9. resilience, resistance to stress and flexibility</td>
</tr>
<tr>
<td>10. persuasion and negotiation</td>
<td>10. reasoning, problem solving and ideas generation</td>
</tr>
<tr>
<td>11. other</td>
<td>11. emotional intelligence</td>
</tr>
<tr>
<td></td>
<td>12. troubleshooting and user experience</td>
</tr>
<tr>
<td></td>
<td>13. service orientation</td>
</tr>
<tr>
<td></td>
<td>14. systems analysis and evaluation</td>
</tr>
<tr>
<td></td>
<td>15. persuasion and negotiation</td>
</tr>
</tbody>
</table>

Source: developed based on the results of the survey and the Report [8]

The survey results demonstrate virtually the same hierarchy of professional accounting skills presented in the report, with some minor deviations. These skills speak directly to the need to focus on less technical professional skills. These are interconnected with professional values, ethics and attitudes that are aligned with public interest responsibility (https://education.ifac.org/index.html).

Conclusions
This analysis on "accountant skills" confirms the low interest of the authors, which constitutes an argument regarding the need to explore and develop this field, respectively the need for in-depth study to contribute to enriching the literature. In this paper were presented the results of the survey conducted by applying the questionnaire to a number of 83 professional accountants from the municipality of Chisinau. Interviewees are of the opinion that accounting education should be modified so that it corresponds to the changes taking place in the fields of globalization and technology. The authors conclude that they are aware of the efforts they must make to adapt to the challenges imposed by the profession in the era of globalization,
digitization, robotization and artificial intelligence. This fact refers to less technical professional skills, interconnected with professional values, ethics and attitudes. Those working in this field will need to improve their professional skills, as entities need dedicated accounting professionals with extensive training and experience in the business world, with strategic, technological, organizational, personal and interpersonal skills. Only by fulfilling these requirements the accounting professional will be able to align with the trends identified at the international level and fulfill the role of business partner and consultant.

References
The skills of the generation Z accounting professional


