THE SKILLS OF THE GENERATION Z ACCOUNTING PROFESSIONAL

Galina Bădicu¹, Svetlana Mihaila², Mihaela Bordin³
¹, ², ³ Academy of Economic Studies of Moldova, Chisinau, Moldova

Abstract
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

* Corresponding author, Galina Bădicu – badicu.galina@ase.md