

THE IMPACT OF THE DIGITAL AGE, WITH A FOCUS ON THE COMPETITIVENESS OF HUMAN CAPITAL IN THE ACCOUNTING PROFESSION

**Beatrice -Elena Gore^{1*}, Ana-Rebeca Neagu (Ion)², Alexandra Tarau³,
Florin Radu⁴**

¹⁾²⁾³⁾⁴⁾ Valahia University of Târgoviște, Târgoviște, Romania

Abstract

The purpose of this article is to analyse the impact of the digital economy and technological transformations on industrial and professional competitiveness, with a particular focus on the accounting profession. The study explores how adapting competitive strategies and business models to digital realities influences organizational performance and long-term sustainability. The methodology employed includes a qualitative analysis of relevant literature, complemented by case studies and secondary data on labour market changes, the automation of repetitive tasks, and transformations in strategic sectors such as automotive, robotics, semiconductors, and aerospace. Additionally, it examines the shifts in professional qualification requirements and how digitalization is shaping labour markets and organizational strategies. The findings reveal that the digital economy is driving significant labour market polarization, favouring highly skilled workers while posing risks for those engaged in repetitive tasks. On a global scale, the competition in artificial intelligence is led by the US and China, while the European Union focuses on strengthening competitiveness in strategic industries such as automotive, robotics, and semiconductors. In the accounting profession, digitalization introduces new challenges, and maintaining competitiveness requires strong professional training, advanced technological skills, and adaptability to change. In conclusion, integrating digitalization into competitive strategies is essential to ensuring the performance and relevance of both organizations and professionals. Aligning digital innovation with economic strategy has become a decisive factor in navigating the complexities of today's economic and technological landscape.

Keywords

artificial intelligence, internationalization, skills, accounting, competition, economy

JEL Classification

J24, M12, M41, M51, N24

* Corresponding author, **Gore Beatrice -Elena** – gorebeatrice32@yahoo.com.