THE IMPACT OF ARTIFICIAL INTELLIGENCE ON THE ACCOUNTING PROFESSION

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Abstract
The present article reflects the role and importance of artificial intelligence in the accounting profession by defining the concept of artificial intelligence. The literature research brings to light the influence of these intelligent systems on the dynamics of the progress of accounting and accounting professionals. The purpose of the article is to illustrate the vision of professional accountants, these being the main actors provided in the application part of the work, regarding the implementation of new accounting tools that work with the help of digitization and technology. The research tool used is the questionnaire applied to professional accountants, exactly 100 employees, with different ages and professional experiences within companies, from several sectors of activity in the year 2025 and questions related to the perception of new technologies based on intelligent systems and how they foresee the following as they will intervene in accounting for their current jobs. Interviewed about the notion, but also the impact of artificial intelligence, which tends to be a positive one. Many of those interviewed answered favorably about the technology of accounting activities; there are also exceptions that consider this term as the main factor for which they will remain without jobs in the future.

Keywords
artificial intelligence, digitalization, accounting profession

JEL Classification
G00, M00

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