THE GREEN AND SMART FUTURE OF ACCOUNTING THROUGH ERP AND ARTIFICIAL INTELLIGENCE

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Abstract
The acceleration of digital transformation and the increasing organizational focus on sustainability are driving a new phase in the development of ERP systems, characterized by the integration of artificial intelligence (AI) and functionalities geared towards sustainable performance. In this context, while traditional ERP solutions enable the integration and management of organizational processes, they are becoming insufficient for supporting data-driven decision-making and effectively monitoring sustainability goals.This paper investigates whether the degree of integration of artificial intelligence (AI) into ERP systems, the perceived improvement in decision-making and the intention to expand AI functionalities are associated with users' perception of the contribution of AI-enabled ERP systems to sustainability. The research is based on a quantitative study conducted via a structured questionnaire with closed-ended items, distributed through social media to a convenience sample of 90 ERP users. The data were analyzed through descriptive statistics, Pearson correlations and a multiple linear regression model.
The model explains about 17% of the variance in the perceived contribution of AI to sustainability (adjusted $R^2 = 0.170$). The intention to expand AI functionalities is the only statistically significant predictor ($B = 0.175$, $p = 0.030$), whereas the degree of AI integration ($p = 0.082$) and the perceived improvement of decision-making ($p = 0.156$) are not significant at the 5% level, so the research hypotheses are only partially supported. The findings are exploratory and associative; they suggest that users' openness to extending AI functionalities is linked to a more favorable view of AI's sustainability benefits, which points to the need to adapt ERP systems to evolving technological and environmental requirements.

Keywords
ERP systems, artificial intelligence, accounting, sustainability, ESG reporting, AI adoption, survey, user perceptions.

JEL Classification
M14, M15, M40, M41

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