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CHALLENGES AND ROLE OF THE ACCOUNTANT OF THE FUTURE

The role of the accountant, once primarily perceived as an administrative function focused on recording and analyzing financial data, is now undergoing a revolution driven by dynamic technological, economic, and social changes. Traditional tasks, such as bookkeeping, preparing financial statements, and fulfilling tax obligations, are increasingly giving way to more complex and strategic functions. In the era of digital transformation, growing expectations for financial transparency, and evolving regulations, accountants must adapt their skills and approaches to meet the challenges of the future.

Technologies such as Artificial Intelligence (AI), Robotic Process Automation (RPA), and advanced analytics tools are revolutionizing the accounting profession [1,2]. Processes that once required manual work and analysis are now increasingly automated, which not only boosts efficiency but also demands that accountants acquire new technical skills. AI can analyze vast amounts of data in a short time, identify patterns and anomalies, and provide recommendations, transforming traditional accounting into a more analytical and advisory field. Accountants are no longer mere custodians of financial data but are becoming strategic partners in decision-making processes.

Alongside technological advancements, changing legal regulations, the globalization of economies, and increasing pressure for sustainable development and

financial transparency present new challenges for accountants. Financial reporting standards are becoming more complex, and international regulations require proficiency in diverse legal and tax systems. Accountants must not only navigate dynamic legislative changes but also adapt to the demands of ESG (Environmental, Social, Governance) reporting and the growing need for transparency in financial management or auditing [3].

Faced with these transformations, the question arises: What challenges will accountants encounter in the future, and what roles will they play in modern organizations? This article aims to analyze the key challenges that the accounting profession will face in the coming years and define the evolving role accountants will have in shaping business strategies and supporting decision-making processes. The article seeks to understand how technology and new regulatory requirements will impact the profession and what skills will be necessary to meet the challenges of the future.

The role of the future accountant should be seen as evolving, increasingly interdisciplinary, and strategic. Accounting must place greater emphasis on technological education and the ability to manage digital tools. In a world of growing regulatory complexity, the future accountant must be a leader in compliance and ethics.

According to the authors, the accountant's role will focus more on communication and advisory functions. Accountants will need to translate complex financial data into information that is understandable for management and stakeholders. Therefore, the future accountant should develop soft skills such as communication, negotiation, and leadership.

In short, the accountant of the future should be prepared for a role that goes beyond traditional accounting boundaries, incorporating new technologies, sustainability, ethics, and strategic data management.