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TECHNOLOGICAL ANTHROPOCENTRISM IN ACCOUNTING FOR INDUSTRY 5.0

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Introduction. *The emergence of the Fifth Industrial Revolution emphasizes technological anthropocentrism as a concept for managing enterprises based on accounting information and leveraging advanced computer-communication technologies. Industry 5.0 focuses particularly on the critical role of modern computer-communication technologies in realizing*

anthropocentric priorities within the societal framework, particularly in the financial and economic activities of enterprises.

The purpose of the article*is to position the anthropocentric concept of enterprise management based on accounting information as an informational component of Industry 5.0, utilizing state-of-the-art computer-communication technologies.*

Methods. *The study of accounting transformation prospects in the context of Industry 5.0 employed general scientific empirical, logical, and historical methods of cognition. The research is based on general methods of analyzing economic processes, facts, and phenomena from the perspectives of accounting and computer technologies.*

Results. *It is substantiated that technological anthropocentrism is becoming a key concept in enterprise management, grounded in the implementation of opportunism, behaviorism, agency theory, and institutionalism. The main directions for implementing anthropocentrism in Industry 5.0 accounting include adherence to robotics laws, optimization of working time, stimulation of creativity, professional development, and meeting stakeholders' informational needs. It is noted that technological anthropocentrism contributes to mitigating informational, reputational, and socio-economic risks while supporting the socio-economic interests of society, professionals, and state institutions.*

Prospects. *The process of establishing technological anthropocentrism is ongoing and multifaceted, highlighting new aspects of accounting transformation in the context of the development of innovative computer-communication technologies. This necessitates further research in the realm of Industry 5.0.*

Keywords*: accounting, anthropocentrism, artificial intelligence, Industry 5.0, agency theory, institutionalism, behaviorism, accounting digitalization.*

Formulas: 0, fig.: 1, tabl.:0, bibl.: 14.

Introduction. Technology is meant to serve people. The demand for information processing technologies lies in their ability to meet societal needs. Computer-communication technologies act as tools for modern professionals across various fields to fulfill functional responsibilities or pursue personal motives. Most human behaviors are aimed at achieving economic or social benefits. The evolutionary development of accounting information processing technologies has come to be seen as a means of gaining competitive advantages or ensuring sustainable business development.

While the advantages of the Fourth Industrial Revolution are associated with increased production efficiency and reduced operational costs through the automation of business processes, the advent of Industry 5.0 has transformed the perspectives of researchers across various economic fields. The Fifth Industrial Revolution prioritizes the concept of anthropocentrism, emphasizing the needs and interests of people. Stakeholders may include those directly related to the enterprise as well as independent actors unaffected by its business operations. Different economic agents pursue their social and economic goals, which are realized in Industry 5.0 through modern computer-communication technologies.

Regardless of the economic sphere where anthropocentrism prevails, accounting serves as the informational backbone of enterprise operations. The accounting system becomes the foundational pillar of anthropocentrism, supporting the economic and social interests of societal participants. Accounting information serves as the primary means

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of informing various stakeholder groups to address their social and economic interests. Technological anthropocentrism, as an innovative concept for applying information processing technologies specifically to accounting in the management of financial and economic activities, is a fundamental element in considering the interests and needs of various individuals to ensure their socio-economic well-being.

Thus, the emergence of technological anthropocentrism in Industry 5.0 implies the positive transformation of accounting and management, both of which are critical elements in fostering sustainable development for local communities.

Literature Review. The problem of anthropocentrism in the scientific sphere is not new and is predominantly recognized as a philosophical category. In particular, Plašienková Zlatica and Smolková Eva have explored the historical prerequisites for the development of anthropocentrism, highlighting its philosophical, religious, philosophical-theological, and philosophical-scientific dimensions. These scholars have also introduced the idea of a fifth form of anthropocentrism – ecological anthropocentrism – which is understood as a balanced, respectful, and responsible interaction between humans and nature [1]. Similar research has been conducted by Samways David, who linked ecological anthropocentrism to societal social development [2]. In the ecological context, Sikandar Syed Muhammad, Ali Syed, and Hassan Zameer propose integrating the concept of anthropocentrism into smart cities through the application of urban management technologies for sustainable development [3].

According to a research team led by Vitaliy Kotsur, sustainable development at the national level involves recognizing anthropocentrism as an element of the state's sociocultural policy to ensure its intellectual security [4]. The contemporary stage of societal development, as argued by Rae Gavin, lays the groundwork for posthumanism, which emerges as a counter-concept to anthropocentrism across various human activities [5].

Dmytrenko H. and Holovach N. identify economic development as a priority area of human activity. The anthropocentric essence of economic development, according to these researchers, lies in forming a socially-oriented market economy that considers the economic and social needs of the public [6]. O. S. Bakulina also emphasizes the social orientation of the anthropocentric concept of enterprise management [7]. Innovations serve as a practical tool for an anthropocentric economy, driving positive transformations in the socio-economic processes of a country [8].

Shakhno A. Yu. and other scholars directly associate innovations in the economy with investments, which are recognized as drivers of change in advancing anthropogenic priorities [9]. A vivid example of anthropocentric trends in economic development at the micro-enterprise level is the relationship between employees and employers, especially in situations where their economic interests diverge significantly [10].

Despite the positive scientific advancements, technological anthropocentrism in the socio-economic processes of the Fifth Industrial Revolution remains underexplored. Limited scholarly works, such as those by Lucilla Gatt, address the recognition of the legal personhood of technical devices with artificial intelligence, highlighting a critical research gap [11].

The need to enhance the technological dimension of anthropocentrism in managing entrepreneurial activities defines the research objective within the context of transforming accounting systems in Industry 5.0.

Purpose. The purposeof the articleconsists in positioning a human-centric concept of enterprise management based on accounting information as an information component of Industry 5.0 using the latest computer and communication technologies.

Results. The comprehensive concept of enterprise management aligns with anthropocentrism. All informational processes at the micro-level are oriented toward management, represented by the leadership. Management professionals act as information hubs and initiators of changes in enterprise operations. At the same time, the functioning of the management system is subordinated to the opportunistic interests of the owners or founders of business structures. Opportunism in entrepreneurial activity manifests as adaptation to internal and external conditions of enterprise operation to achieve socio-economic benefits [13].

The highest level of anthropocentrism is the redistribution of part of the economic benefits of enterprises in favor of other members of society through the tax system and the fulfillment of their societal interests. The distribution of the economic and social achievements of entrepreneurship defines economic anthropocentrism. At the informational core of economic anthropocentrism lies the accounting system. Effective accounting indirectly involves the interests of all members of the societal framework within which the economic agent operates.

Agency theory in accounting explains the actions of each subject in enterprise management as being aimed at prioritizing their own interests while motivating actions beneficial to other agents. These actions may be based on personal interest, functional subordination, institutional rules, or requirements. Ultimately, all actions of economic agents adhere to the anthropocentric principles governing enterprise operations.

All philosophical concepts of managing business structures (opportunism, behaviorism, agent theory, institutionalism, etc.) are implemented in a single information environment of Industry 5.0 in the context of the development of the latest computer and communication technologies (Fig. 1)

The emergence of technological anthropocentrism is reasonably predicated on adherence to the laws of robotics formulated by Isaac Asimov in 1942 [14]. According to Asimov's First Law of Robotics, modern technologies must not harm humans. Transposing this fundamental principle into the economic domain underscores the importance of preventing harm to economic agents through the use of advanced computer-communication technologies.

Foremost among those requiring technological protection are enterprise employees. Professionals in accounting, control, and management must feel secure in their professional relevance even under conditions of complete automation of economic and related informational processes [14]. Artificial intelligence (AI) serves solely as an effective tool for implementing the functional responsibilities of management personnel. It must account for the informational priorities and behavioral habits of enterprise employees. AI's role is to adapt processing, interpretation, and presentation procedures for accounting information to meet the individual requirements of enterprise staff.

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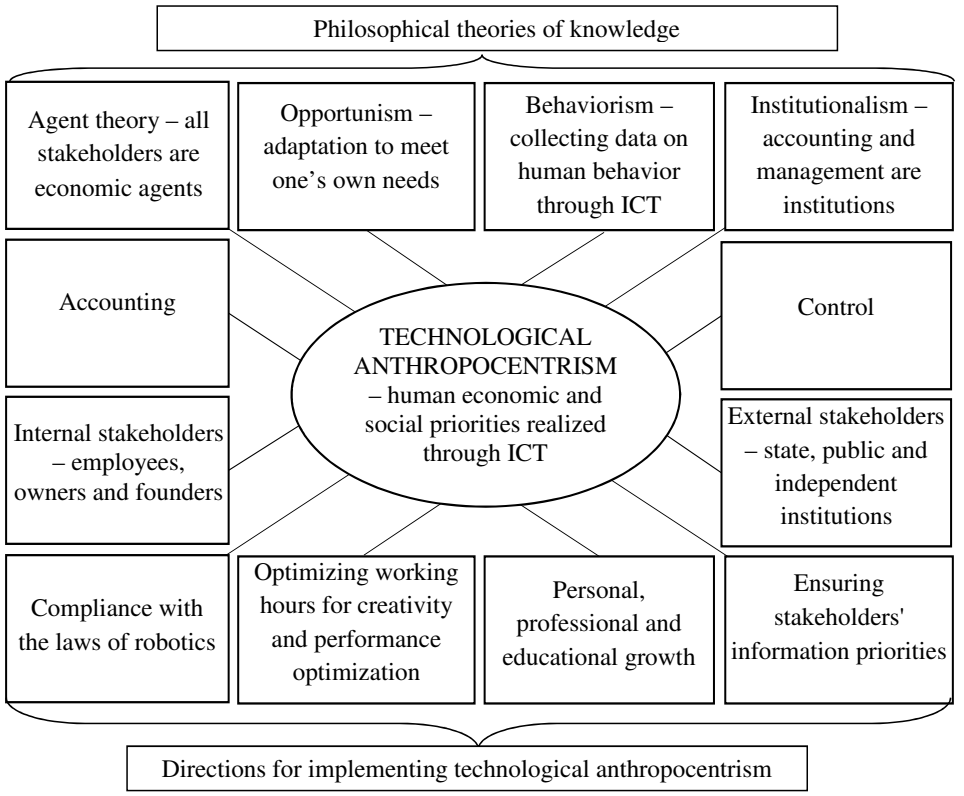

Fig. 1. Elements of the concept of technological human-centrism in enterprise management.

Source: formed by the authors.

The protection of economic agents' interests also involves ensuring that AI does not enable opportunistic behavior among individuals connected with the enterprise. In other words, robotics should not be used to distort, extract, or block accounting information. Particularly concerning for cybersecurity is granting AI access to the internal information environment of an enterprise. Thus, it is essential to monitor the use of AI by internal stakeholders as they perform their job functions. Any attempts at the improper use of computer-communication technologies must be immediately blocked.

The second part of Isaac Asimov's basic law of robotics stipulates that modern technologies must not remain idle if such inaction could harm humans. This principle is especially critical for information processing technologies in accounting within the framework of Industry 5.0. Modern technologies for collecting primary data must record all events related to an enterprise's financial and economic activities.

In traditional automated accounting systems, accounting personnel decide which data arrays are significant for enterprise management. However, artificial intelligence cannot stratify data in a manner that inherently avoids harm to economic agents. In other words, accounting and management specialists extract from chaotic information environments the

data that, in accordance with the accounting principle of "substance over form", defines and represents the essence of financial and economic events. This anthropogenic selection of accounting data significantly reduces the labor intensity of subsequent accounting procedures. By initially selecting information essential to the accounting system, personnel minimize unnecessary steps in subsequent data processing. However, this process introduces a significant element of subjectivity, which could lead to the potential loss of critical information or an oversaturation with irrelevant data, ultimately harming economic agents.

With the development of artificial intelligence, the issue of data stratification and the related subjectivity of accounting professionals is partially resolved within the context of Industry 5.0. The capture of all primary data using advanced collection technologies results in the generation of extensive and diverse data sets, forming the foundation of the "Big Data" concept for information management. By employing algorithms designed for this purpose, it becomes possible to automatically identify data relevant to economic agents without increasing the workload of accounting and management specialists.

Subsequently, processing data stored in repositories built on "Big Data" principles enables the generation of multifaceted information and the development of specific management decision-making projects. The simultaneous reduction in labor intensity, the elimination of subjectivity, and the significant enhancement of the informational and interpretative capacities of enterprise personnel align perfectly with the concept of technological anthropocentrism.

As the involvement of accounting personnel in data stratification decreases, there arises a risk of inadequate or untimely responses to information. Enterprise personnel, for various reasons, may overlook accounting information when making decisions, posing economic or social risks to economic agents. Technological anthropocentrism in Industry 5.0 aims to prevent such situations. While the primary responsibility for managerial decision-making remains with accounting and management personnel, modern computer-communication technologies must encourage employees to take appropriate actions.

An anthropocentric approach to combating inaction entails a comprehensive set of measures, including:

– continuous monitoring of employee activities;
– analysis of behavioral patterns;
– assessment of knowledge and skills;
– restricting access to certain data sets;
– emphasizing compliance with job responsibilities;
– studying informational priorities and needs;
– delegation of functional responsibilities;
– tracking work hours and monitoring professional fatigue;
– motivating staff and improving the efficiency of accounting and management personnel.

Implementing these measures of technological anthropocentrism eliminates inaction by both enterprise technologies and employees. Technological anthropocentrism is also closely tied to the communicative aspect of accounting. Innovative information processing technologies focus not only on delivering information to end-users but also on ensuring ergonomic perception. The advancement of AI-powered chatbots, virtual and augmented

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reality, and interactive meta-environments facilitates novel stakeholder interaction concepts based on the interpretation of accounting information.

Technological anthropocentrism is evident in the monitoring of:

– the level of user comprehension;

– adequacy of their responses;

– alignment with expectations;

– satisfaction with the informational and communication process.

The use of computer-communication technologies in accounting is positioned as a means of communicating information to stakeholders, primarily external users, about financial and operational processes at the micro level. Modern technologies for processing accounting information serve as an effective tool for ensuring transparency in corporate activities by informing the public about financial and economic processes, which reflects technological anthropocentrism. The digitalization of information processes within an enterprise ensures the convenience, timeliness, and reliability of informational resources for users. Computer-communication technologies are entrusted with the crucial mission of instilling confidence in public and state institutions regarding accounting records, which reveal various aspects of the functioning of economic agents. Trust in accounting information within a societal formation can only be achieved under conditions that prevent internal or external information manipulation. By minimizing human influence, the likelihood of errors, and malicious destruction or alteration of accounting data, the use of computer-communication technologies ensures the fulfillment of anthropocentric expectations of the public.

Another aspect of technological anthropocentrism is manifested in the maximization of intellectual and creative labor of the enterprise personnel within their functional roles. With the use of artificial intelligence and robotics, most labor-intensive information processes can be digitalized. Modern computer-communication technologies significantly reduce the involvement of personnel in performing variable information procedures. The digitalization of accounting frees up working hours for accounting and management staff, increasing their professional motivation, productivity, and openness to change. Ultimately, digitalization optimizes the working climate within the team and fosters personal growth by increasing free time and reducing the labor intensity of accounting and informational processes. Therefore, modern computer-communication technologies allow the positive personal and professional qualities of employees in accounting and management divisions to emerge.

Of course, there is a risk of redistributing functional duties with additional burdens placed on employees for tasks that are not inherent to their roles or regulated by the company's labor regulations. However, job consolidation or an increase in job responsibilities implies an increase in salary, which may align with employees' interests. Another risk is related to the threat of dismissal for employees whose functional duties could be fully automated. These ideas are not new, and with each new evolutionary stage in the development of accounting information processing technologies, the question arises about minimizing the need for accounting and management personnel. However, even at the current stage of technological development in accounting, the demand for accounting staff has not decreased. What transforms are the job duties and the tools used to carry them out by accounting and management specialists. In such technological transformation,

multidisciplinary competencies take center stage. Accounting specialists are required to have specialized knowledge in various areas of economic and technological activity, which aligns with human-centered principles of lifelong education.

Continuous educational support is especially necessary for accounting and management professionals who must work in conditions of rapid changes in the regulatory framework governing financial and economic activities. Enterprise staff requires periodic updates of knowledge according to the improvement of existing or approval of new internal and external documents in the field of accounting and management. Modern computer-communication technologies used for processing accounting information can simultaneously be employed for the training (retraining) of personnel. Communication technologies with staff can serve not only as advisory and instrumental tools for the execution of functional duties but also as an educational component in the training (retraining) of accounting and management personnel. Specifically, artificial intelligence technologies and chatbots are useful for the continuous monitoring of staff adherence to job instructions, which will help identify weak points in employees' qualifications. With maximum detail, gaps in staff knowledge and skills can be identified, and educational information or training modules can be promptly offered to enhance the professionalism of the company's employees. Through continuous support of high qualification levels for employees via the digitalization of accounting and management processes, technological anthropocentrism is realized. Anthropocentrism is also reflected in maintaining the appropriate level of professionalism among staff without the need for administrative measures (including dismissal from positions) for those with insufficient competencies. In this way, modern computer-communication technologies can autonomously care for employees of enterprises and meet their educational needs.

The process of establishing technological anthropocentrism is ongoing and multifaceted, highlighting new aspects of the transformation of accounting in the context of the development of innovative computer-communication technologies, and necessitating further research in the field of Industry 5.0.

Conclusions and prospects for further research. The philosophical concept of anthropocentrism, as the prioritization of human interests and needs, is being implemented across all areas of life. In the context of the formation of Industry 5.0, modern computer-communication technologies play a crucial role in realizing the anthropocentric priorities of the participants in a societal formation. The financial and economic activities of enterprises, as socio-economic support for human interests, are based on the use of accounting information, the processing of which is positively transformed with the use of innovative computer-communication technologies. The emergence of the Fifth Industrial Revolution highlights technological anthropocentrism as a concept for managing enterprises based on accounting information through the use of the latest computer-communication technologies.

Fundamentally, technological anthropocentrism is based on the combination of the concepts of opportunism, behaviorism, agency theory, and institutionalism into a unified informational environment for managing entrepreneurship through the use of accounting information processing technologies. The main directions for implementing technological anthropocentrism in accounting within Industry 5.0 include adherence to robotics laws; optimization of employees' working time for creativity and operational efficiency; personal,

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professional, and educational growth; and ensuring the informational priorities of stakeholders regarding their socio-economic development, among others.

Adhering to the concept of technological anthropocentrism in accounting within Industry 5.0 ensures a shift in focus within entrepreneurial activities, from the advantages of using computer-communication technologies to the opportunities for professional and personal growth. Technological anthropocentrism is positioned as a means to reduce informational, reputational, and socio-economic risks for accounting and management professionals. For the public, societal, and state institutions, technological anthropocentrism serves as a tool for informing and providing assurance regarding the protection of their socio-economic and other life interests.

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ТЕХНОЛОГІЧНИЙ ЛЮДИНОЦЕНТРИЗМ В ОБЛІКУ ІНДУСТРІЇ 5.0

Вступ. *Становлення п'ятої промислової революції актуалізує технологічний людиноцентризм як концепцію управління підприємствами на основі облікової інформації з використанням новітніх комп'ютерно-комунікаційних технологій. Особлива увага в Індустрії 5.0 приділяється визначальній ролі сучасних комп'ютерно-комунікаційних технологій у реалізації антропоцентричних пріоритетів учасників суспільної формації, зокрема у фінансово-господарській діяльності підприємств.*

Мета статті *полягає в позиціонуванні людиноцентричної концепції управління підприємством на основі облікової інформації як інформаційної компоненти Індустрії 5.0 з використанням новітніх комп'ютерно-комунікаційних технологій.*

Методи. *У процесі дослідження перпектив трансформації обліку в умовах Індустрії 5.0 використано загальнонаукові емпіричні, логічні й історичні методичні прийоми пізнання дійсності. Дослідження ґрунтуються на основі загальних методів вивчення економічних процесів, фактів та явищ з позиції бухгалтерського обліку і комп'ютерних технологій.*

Результати. *Обґрунтовано, що технологічний людиноцентризм стає ключовою концепцією управління підприємствами, базуючись на реалізації опортунізму, біхевіоризму, агентської теорії й інституціоналізму. Основними напрямами реалізації людиноцентризму в обліку Індустрії 5.0 визначено дотримання законів робототехніки, оптимізацію робочого часу, стимулювання креативності, професійний розвиток та забезпечення інформаційних потреб стейкхолдерів. Зазначено, що технологічний людиноцентризм сприяє зниженню інформаційних, іміджевих і соціально-економічних ризиків, водночас підтримуючи соціально-економічні інтереси громадськості, професіоналів та державних інституцій.*

Перспективи. *Процес становлення технологічного людиноцентризму є перманентним і багатогранним, що актуалізує нові аспекти трансформації обліку в умовах розвитку інноваційних комп'ютерно-комунікаційних технологій та потребує подальших досліджень у сфері Індустрії 5.0.*

Ключові слова: *облік, людиноцентризм, штучний інтелект, Індустрія 5.0, агентська теорія, інституціоналізм, біхевіоризм, цифровізація обліку.*

Формул: 0; рис.: 1; табл.: 0; бібл.: 14.

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