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## CHALLENGES AND ROLE OF THE FUTURE

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### **Annotation.**

**Introduction.** *The accounting profession is undergoing significant transformations under the influence of technological progress, digitalization, automation of accounting processes, and changes in the requirements for specialists' competencies. The implementation of innovative technologies and the development of artificial intelligence are reshaping traditional approaches to accounting activities, necessitating the identification of key challenges and trends in the future development of the accounting profession.*

**Research aim.** *To identify key changes and challenges that will impact the accounting profession in the coming years, analyze the influence of digital technologies on accounting and management activities, and outline new competency requirements for accountants.*

**Methods.** *The study applies methods of analysis, synthesis, and generalization of scientific sources, which allowed for identifying key trends in the development of the accounting profession. A critical review of contemporary challenges faced by accountants in the process of digital transformation was conducted.*

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**Results.** *The study is a review and opens further possibilities for exploring the future development of the accounting profession. The authors focused on a critical analysis of major trends, including: the impact of modern technologies, particularly artificial intelligence and ERP systems, on changes in accountants' daily duties; the increasing role of data analytics in accounting activities, which enhances the significance of consulting, strategic management, and financial analysis functions; new competency requirements for future accountants, driven by dynamic market changes, increased cross-border cooperation, and the globalization of accounting processes. The key challenges accountants will face in the future: technological adaptation, management and security of large data volumes, compliance with ethical and regulatory standards, ensuring sustainability (ESG), as well as the development of communication skills and consulting. These challenges necessitate the formation of a more flexible and versatile specialist capable of adapting to rapid changes in the financial sector. From an accounting science perspective, the role of the future accountant should evolve, becoming increasingly interdisciplinary and strategic. The key factors influencing the transformation of the accounting profession have been identified, including the digitalization of accounting data, the use of blockchain technologies, automation of accounting processes, the growing role of financial analysis, increased ethical requirements in accounting activities, and the implementation of sustainability (ESG) concepts. It has been revealed that the future accountant should combine the functions of an accountant, financial analyst, consultant, and strategic manager.*

**Prospects for further research.** *Future research may focus on an empirical analysis of accountants' readiness for new challenges in digital transformation, the development of educational programs, and professional standards aimed at forming key competencies for future specialists.*

**Keywords:** *ethics of the accounting profession, digitalization of accounting data, blockchain, accounting of the future, ERP systems, artificial intelligence, ESG.*

**Introduction.** 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.

### **1. Methodology.**

The research methodology presented in this article is based on a systematic literature review aimed at understanding and analyzing the key changes in the accounting profession that may occur in the future. The purpose of this review is to identify and critically assess existing studies to create a solid theoretical foundation and set the direction for the future. Accurate identification of the future challenges faced by accountants, necessities, first, a review of the trends observed in the literature related to the dynamics of the environment and technological progress. This conditions the further development of the accounting profession with greater emphasis on technological and analytical skills, as well as awareness of global and ecological challenges.

In view of the above, the research question that this article will address is: «What key changes and challenges, arising from the development of technology, regulations, and market needs, will impact the role and competencies of accountants in the future?» To critically analyze the trends and theories found in the literature, the obtained opinions were compared with interviews conducted with accounting practitioners from all levels of accounting services, including corporate accounting staff, employees of accounting firms dealing with SME entrepreneurship, and accountants handling micro-enterprises.

### **2. Trends of change – Literature Review.**

The literature indicates many areas of future changes, which, according to the Authors, can be grouped into three key sections: technological transformation in accounting, data analysis and strategic decision-making, and ethics, regulatory compliance, and sustainability (ESG reporting).

#### **2.1. Technological transformation in Accounting.**

The increasing importance of Artificial intelligence (AI) and Robotic process automation (RPA) in accounting tasks, such as financial reporting and fraud detection [1; 4], is a key trend in many European Union countries today. Studies such as those by Boritz and Stratopoulos discuss how AI impacts the efficiency of accountants' work, reducing the need for manual tasks while simultaneously forcing the expansion of technical competencies [4].

Big data and AI present enormous potential for the entire accounting industry, which will completely transform the way accounting and finance professionals perform their work in the future. With the rapid technological advancement, accountants are now required to have programming skills and proficiency in data analysis [6]. The role of AI in accounting

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is revolutionary, simplifying accounting processes, increasing accuracy, and equipping accountants with automation, better data analysis, and predictive capabilities. However, AI also raises significant ethical issues concerning data, such as bias and privacy [7], potential changes in the workplace, concerns about data privacy, and the need for transparency and accountability in decision-making [1], which must be addressed responsibly. Additionally, the use of technology eliminates «momentary irrationality» in decision-making based on emotions [5].

It is important for organizations to establish clear guidelines and best practices for the use of artificial intelligence. Petropoulos and Manning argue that «the impact of technology leads to an increase in the relative demand for well-paid, high-skilled professions that typically require non-routine cognitive skills, and an increase in the relative demand for low-paid professions that require the lowest qualifications, typically involving non-routine manual skills. At the same time, they point out that such a situation leads to a decline in demand for ‘middle’ occupations, which traditionally required routine manual and cognitive skills» [8]. However, given the number of tasks technology has relieved of accountants, these technologies may also lead to concerns about the profession’s legitimacy [9].

Technology undoubtedly has the power to disrupt professions—mainly by facilitating the offshoring of work or eliminating it altogether—however, it is primarily a visualization tool that, through and with social media, can enable accountants not only to convey insights from complex data sets to the public but also to engage in dialogue with it. In this way, accountants can step out of the back-office role and take on a more significant position within the organizational communication team [10].

Enterprise Resource Planning (ERP) systems integrate business processes and financial data, changing the daily tasks of accountants. A review of the evolution of these systems and their impact on accounting processes is presented in studies by Moll and Yigitbasioglu, which highlight how technology is shaping the role of accountants [9]. Despite the many advantages that using technology presents, automation and AI-based processes could not perform the most valuable accounting functions, such as applying professional judgment and analyzing financial information. Therefore, the need for human accountants and auditors will not disappear, at least in the near future [11].

## **2.2. Data analysis and strategic decision making.**

It is undeniable that AI improves decision-making processes in accounting through real-time data analysis, which leads to more sustainable and efficient financial management [7]. As organizations gather increasing amounts of data, analytics will be crucial for business decision-making. The accounting of the future will need to integrate data analytics with traditional accounting practices [12].

By dynamically selecting and managing key knowledge, the benefits of Big Data Analytics (BDA) to corporate performance can be optimized while lowering the risks associated with managing big data, e.g., its use to assess customer profitability, a key component of strategic decision-making [13] while lowering the risks associated with managing big data [12]. The role of accountants is shifting toward strategic consulting, as evidenced by studies such as Marrone and Hazelton, which discuss how new technologies are facilitating advanced data analysis for business decision-making [7].

The growing role of accountants as leaders advising companies on financial and ethical decisions is described in the work of Taib, Rashid and Hasan, who highlight the importance of these functions in the digital age [14]. The digitization of accounting is transforming the role of the accountant from a traditional recorder of transactions to an analyst and advisor, particularly in the context of pandemic and digital transformation [15].

Globalization and international cooperation and familiarity with international accounting standards are becoming more and more important. Studies, such as Carlin's, on the role of blockchain technology and global transactions in accounting provide insight into the future of global financial practices [16]. Blockchain technology, could in the near future fundamentally change business models and revolutionize the way transactions are recorded, introducing greater transparency and security, while leading to a reduction in the need for external audits [17] and thus reducing costs in this regard.

Due to this fact, in the post-pandemic era, the role of accountants is evolving toward a more strategic function as business partners, which includes decision-making and financial advisory within organizations [18]. Consequently, financial leaders, utilizing AI and automation, are taking on a growing advisory role in strategic planning, analysis, and financial management, contributing to the growth and success of organizations [19], particularly in small businesses. In practice, the application of strategic management accounting (SMA) techniques in such entities can help SMEs allocate limited resources more rationally and integrate both internal and external information to aid managers in making effective and accurate strategic decisions [20].

### **2.3. Ethics, regulatory compliance and sustainable development (ESG reporting).**

The literature highlights the evolving ethical challenges faced by accountants in the context of AI and automation. For example, Boritz and Stratopoulos raise ethical issues related to AI decision-making [4]. The literature identifies five main ethical challenges of AI-based decision-making in accounting: objectivity, privacy, transparency, accountability and credibility. Using Rest's component model of the antecedents of ethical decision-making as a stable framework for structure, the authors critically discuss the challenges and their relevance to future human-machine collaboration within the differentiated agency between humans and AI [17].

In the future, further harmonization of international accounting standards (such as IFRS) can be expected to facilitate global comparison of financial results, as well as simplify the reporting process for multinational corporations [21].

With the growing importance of Environmental, Social and Governance (ESG) issues, accountants need to integrate sustainability into financial reporting. By leveraging AI-based solutions, companies can navigate the complex regulatory landscape with greater ease and confidence, ensuring compliance while continually improving environmental performance. Artificial intelligence thus serves as a catalyst for sustainable accounting, enabling organizations to effectively measure, manage and mitigate their environmental impact. By leveraging AI-based technologies, companies can gain new insights, streamline processes and foster a benefitting culture of sustainability [23]. The relationship between AI and sustainability is described in the study "Riding the Waves of AI" [28], which discusses how AI can support accounting practices in line with sustainability goals. This means that

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accounting in the future will imperatively need to incorporate new metrics and standards [22].

### **3. Skills of the future Accountant.**

The trends outlined in the literature suggest that the accounting profession will continue to evolve, with a greater emphasis on technological, analytical skills, and awareness of global and ecological trends. For this reason, future accountants will face numerous challenges that will require both adaptation. In this section of the paper, we have compared literature-based opinions with the assessments of accounting practitioners from various levels of service: corporate accounting staff, employees of accounting firms dealing with Small and Medium-sized Enterprises (SME) entrepreneurship, and accountants handling micro-enterprises. Based on this, we have compiled a list of skills and competency development requirements for the accountant of the future, as indicated by practitioners, and supported them with references to the literature. The interviews were conducted in September 2024.

#### **3.1. Future Accountants Must Be Versatile and Flexible.**

Practitioners pointed to the need for developing digital skills, international collaboration, and strategic thinking to meet the changing market demands, which aligns with trends such as the digitalization of the accounting profession [14].

#### **3.2. Continuous learning and adaptability.**

Practitioners have pointed to the need for accountants to constantly upgrade their skills in order to remain competitive in a rapidly changing technological environment. The same judgment has been highlighted in studies such as Zhang and Xie [6]. The implication is that accountants will have to keep up with the rapid development of technology, new tools, and systems that can radically change their daily duties. These changes require accountants not only to understand new systems but also to develop the skills needed to implement and manage them, further emphasizing the need for continuous learning and adaptation in the profession [24].

#### **3.3. Big Data management.**

Accounting practitioners unanimously agreed that the accountant of the future will need to be not only an expert in traditional accounting methods but also a proficient data analyst. Their role will involve integrating various data sources and using them to support the company's strategic decisions. The increased volume of both financial and non-financial data requires analytical skills and the ability to interpret and utilize data for business decision-making. Accountants will need to understand how to best integrate this data with traditional financial reports, significantly improving the accuracy of financial reports and facilitating business decision-making [25].

#### **3.4. Data security.**

Practitioners have noted that with digitization comes a growing risk of cyber threats. Accountants will need to keep financial data secure, which may require understanding the basics of cyber security.

Accountants need to be aware of these risks and put measures in place to secure financial data, including the use of encryption, secure file transfer protocols and regular security audits. This conditions the need for training and absolute cooperation with IT teams to protect accounting systems from cyber-attacks [26].

#### **3.5. Ethics and compliance.**

According to practitioners, ensuring compliance with these dynamic regulatory changes, as well as maintaining ethical standards, will be crucial in the future work of accountants. As companies become more global, accountants will need to navigate diverse regulations and standards across various markets. This is supported by the actions of the International Ethics Standards Board for Accountants (IESBA), which has established new standards for accountants, placing on them the responsibility to respond in situations where there are legal or regulatory violations. In a global context, where companies must operate across different jurisdictions, maintaining compliance with regulations and ethical standards becomes crucial. Accountants are obligated not only to follow the rules but also to promote transparency and accountability in international markets [27].

### **3.6. Sustainable development and ESG.**

With the growing emphasis on sustainability, accountants will need to support organizations in developing strategies and include new metrics in their reports, as well as manage social responsibility and corporate governance.

This will require new skills and knowledge. These changes are the result of growing expectations from stakeholders and society for companies to be more transparent and accountable in their operations [28]. Therefore, accountants need to acquire new competencies in sustainability reporting to meet global standards and market expectations as a key step in achieving the global sustainability goals [29].

### **3.7. Communication and consulting.**

According to practitioners, the role of accountants is shifting from simple transaction processing to an advisory role. In the future, they will need to communicate effectively with management boards and other stakeholders, translating complex financial data into information useful for decision-making.

Accountants become key partners in decision-making, helping boards and stakeholders better understand financial data and its impact on the organization's strategy. Effective communication between accountants and company leaders is key to ensuring that complex financial data is transformed into useful information for decision-making [19].

### **4. Taking into account the specifics of SME sector accounting.**

Practitioners highlighted the versatile role of the future accountant handling small business entities, which stems from the specific nature and characteristics of such firms. Small enterprises often lack extensive accounting departments, so accountants must be prepared to manage a wide range of tasks—from daily transactions and financial reporting to tax and financial advisory services. Accountants working with small businesses must stay up-to-date with local tax and regulatory laws, which may differ from larger, international standards. Regulatory changes can quickly impact small businesses, requiring accountants to continuously update their knowledge.

While automation and digital tools are important, for small businesses it is essential that they are simple to use and tailored to smaller scale operations. A future accountant will need to be able to effectively implement and manage tools that automate routine tasks while ensuring they are accessible and cost-effective for small businesses. Small business owners often rely on their accountants as advisors. An accountant must therefore not only maintain the books, but also help with financial planning, cash flow management, cost analysis, and advice on investments and savings.

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Working with small businesses often means closer relationships with clients. An accountant must be able to build trust and establish lasting relationships, which are crucial for long-term cooperation. Soft skills such as communication, empathy and the ability to understand a client's specific needs are therefore crucial. Although small companies have less influence on global sustainability, they too will increasingly need to integrate environmental and social aspects into their operations. An accountant can help integrate simple but effective sustainability strategies that are tailored to the scale of small businesses.

### **5. Conclusions and recommendations for the future.**

In summary, the accounting profession is undergoing a dynamic transformation driven by technological advancements, increasing regulatory and societal demands, and globalization. These challenges mean that future accountants will need to be more versatile, flexible, and ready to learn in order to meet the demands of the modern financial world.

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.

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## ВИКЛИКИ ТА РОЛЬ БУХГАЛТЕРА МАЙБУТНЬОГО

### **Анотація.**

**Вступ.** Бухгалтерська професія зазнає значних трансформацій під впливом технологічного прогресу, цифровізації, автоматизації облікових процесів і зміни вимог до компетентностей фахівців. Упровадження інноваційних технологій та розвиток штучного інтелекту змінюють традиційні підходи до бухгалтерської діяльності, що зумовлює необхідність ідентифікації основних викликів і тенденцій розвитку професії бухгалтера в майбутньому.

**Мета дослідження.** Визначити основні зміни та виклики, що впливатимуть на бухгалтерську професію у найближчі роки, проаналізувати вплив цифрових технологій на бухгалтерський облік та управлінську діяльність, а також окреслити нові вимоги до компетентностей бухгалтерів.

**Методи.** У дослідженні застосовано методи аналізу, синтезу та узагальнення наукових джерел, що дало змогу виявити головні тенденції розвитку бухгалтерської професії. Проведено критичний огляд сучасних викликів, з якими стикаються бухгалтери у процесі цифрової трансформації.

**Результати.** Дослідження є оглядовим та відкриває подальші можливості для вивчення майбутнього розвитку бухгалтерської професії. Автори зосередилися на критичному аналізі основних тенденцій змін, зокрема: вплив сучасних технологій, зокрема штучного інтелекту та ERP-систем, на зміну щоденних обов'язків бухгалтерів; зростання ролі аналітики даних у бухгалтерській діяльності, що підвищує значущість функцій консультування, стратегічного управління та фінансового аналізу; нові вимоги до компетентностей майбутніх бухгалтерів, обумовлені динамічними змінами ринку, посиленням транскордонної співпраці та глобалізацією облікових процесів. Узагальнено основні виклики, які стоять перед майбутніми бухгалтерами: технологічна адаптація, управління великими масивами даних та їхня безпека, дотримання етичних норм та регуляторних вимог, забезпечення стійкого розвитку (ESG), а також розвиток комунікативних навичок та консультування. Ці виклики зумовлюють необхідність формування більш гнучкого та універсального фахівця, здатного адаптуватися до стрімких змін у фінансовій сфері. З позиції бухгалтерської науки роль бухгалтера майбутнього має еволюціонувати, стати більш міждисциплінарною та стратегічною. Визначено головні чинники впливу на трансформацію професії бухгалтера, до яких віднесено: цифровізацію облікових даних, використання блокчейн-технологій, автоматизацію облікових процесів, посилення ролі фінансового аналізу, підвищення вимог до етики бухгалтерської діяльності та впровадження концепцій сталого розвитку (ESG). Зроблено висновок, що майбутній бухгалтер має поєднувати функції обліковця, фінансового аналітика, консультанта та стратегічного управлінця.

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**Перспективи подальших досліджень.** Подальші дослідження можуть бути зосереджені на емпіричному аналізі готовності бухгалтерів до нових викликів цифрової трансформації, розробці освітніх програм та професійних стандартів, спрямованих на формування ключових компетентностей фахівців у майбутньому.

**Ключові слова:** етика бухгалтерської професії, цифровізація бухгалтерських даних, блокчейн, бухгалтерія майбутнього, ERP-системи, штучний інтелект, ESG.

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