

# Connecting the Characteristic Elements in the Accounting Profession - from the Perspective of New Technological Changes

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## ABSTRACT

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One of the main challenges of the 21st century is the sustainable development of countries under the impact of technological evolution. The emergence of the digital economy, as a product of technological evolution, has determined consequences in the business environment (Li et al., 2022; Zeng et al., 2022; Chen et al., 2023) leading to the need to remodel products and processes (Fernandez-Vidal et al., 2022; Li, 2022). At the enterprise level, as in everyday life, we increasingly observe the phrase "survival", based on Darwin's principle, as a fundamental necessity in business practices (Bolboaca et al., 2010; Liu et al., 2023). Similarly, along with other professions, the accounting profession also needs a redesign, because of the approaches arising from the implementation of Industry 4.0 (Tan & Laswad, 2018; Tsiligiris & Bowyer, 2021; Elo et al., 2023). The perspectives that arise regarding the future of this profession must be viewed in the light of competencies, skills, knowledge, but also requirements, which implies a process of continuous calibration and recalibration. The range of accounting skills has expanded towards technical skills, therefore new technologies in accounting are considered crucial for building success at the organizational level (Jackson et al., 2022; Elo et al., 2023; Anomah et al., 2024).

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