

Perspectives on the Development of Digital Techniques and Tools with Implications for Accounting and Auditing Services

Carmen E. Stoenoiu ^a, Lorentz Jäntschi ^b

^{ab} Technical University of Cluj-Napoca, Cluj-Napoca, Romania

[https://doi.org/10.35609/gcbssproceeding.2025.1\(15\)](https://doi.org/10.35609/gcbssproceeding.2025.1(15))

ABSTRACT

In recent decades, digitalization has revolutionized almost all economic sectors, and the accounting field could not remain unchanged (Kroon et al., 2021; Knudsen, 2020). Digital transformations have led to changes within financial processes (Rikhardsson & Yigitbasioglu, 2018;), in the way documents are managed (Fuller & Markelevich, 2020) and in financial and tax reporting (Lombardi & Secundo, 2020). Thus, the success of companies in the digital era depends on the ability to adapt and choose integrated solutions that meet both legal requirements and specific business needs (Demirkan et al., 2020; Yoon, 2020). Digitalization in accounting and auditing will transform financial processes through artificial intelligence, blockchain, big data and cloud computing, thus redefining the role of accounting and auditing professionals (Cho et al., 2018; Secinaro et al., 2021; Demirkan et al., 2020). In accounting, transparency is essential, and the implementation of digital technologies can improve a company's competitive advantage (Deloitte, 2019), contribute to cultivating trust among market participants (Yu et al., 2018) and reduce the risk of fraud (Dai et al., 2017a; Dai et al., 2017b), and transactions can be automated, better tracked and user needs can be easily detected (Fullana and Ruiz, 2021).

JEL Codes: M41, O33, L86

Keywords: *Digital Systems, Audit and Accounting, Digital Transformation, Digitalization.*