
Sustainable Professional Training – Challenges and Solutions in Emerging European Countries

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Abstract

One of the important factors that determined the dynamic of the accounting profession is represented by information technology. The article puts a spotlight on some facilities offered by technologies such as blockchain, big data and artificial intelligence, highlighting the way they can be used in accounting and auditing processes. We face a new paradigm in accounting and auditing, as a result of this consistent set of technologies integration in the work of professional accountants. Some of the information technologies are still emerging and others have already started to be used and therefore the issue of training professional accountants to acquire the knowledge and skills required by these technologies is becoming a major priority. The research carried out on the teaching of these information technologies in European faculties highlights a slow development in this regard. Although the awareness of the need is constantly declared, the actual teaching of those technologies is done in an extremely small number of universities. The authors appreciate that a more consistent and effective collaboration between the accounting faculties and the professional bodies is necessary for the alignment of the university curricula to the new requirements of the profession aiming at ensuring the fast integration of the graduates in the labor market.

Keywords: information technology, accounting profession, universities, sustainability in accounting, blockchain, big data, artificial intelligence

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