
Accounting Students' Predilection Toward Digitalisation: A Qualitative Approach

Univ. Assist. Sînziana-Maria RÎNDAȘU, Ph. D.,
Bucharest University of Economic Studies,
e-mail: sinziana.rindasu@cig.ase.ro

Univ. Prof. Victoria STANCIU, Ph. D.,
Bucharest University of Economic Studies,
e-mail: victoria.stanciu@cig.ase.ro

Abstract

The digitalisation of the accounting profession is leading to changes in the accounting education by integrating more IT-related topics in response to the business environment's shifting needs. The relevant literature regarding accounting education currently focuses on introducing more IT-related subjects into the curricula; however, less attention has been paid to the undergraduates' predilection toward digitalisation.

As in Romania the accounting faculties offer the specialisation accounting and management information systems, the present study aims to examine the accounting students' attitude toward management information system subjects and provide a glimpse regarding the preference of choosing the research field. A qualitative approach has been selected, organising semi-structured interviews, focusing on the undergraduates' experience with IT-related subjects.

The findings indicate that the students' experience has been determined by various factors, such as previous education, the online context, personal preferences regarding the professors, sense of connectedness, and English fluency. Although the participants appreciate the importance of the management information systems subjects, they seem to have a limited understanding of the practical use in an accounting context. The study contributes to the understanding of the accounting students' predilection toward digitalisation and its findings can be leveraged by both educators and management to improve the future practitioners' experience.

Key words: accounting education; management information systems; digitalisation; undergraduates' perception.

JEL Classification: A22, I22, M15, M41

To cite this article:

Rîndașu, S.-M., Stanciu, V. (2022), Accounting Students' Predilection Toward Digitalisation: A Qualitative Approach, *Audit Financiar*, vol. XX, no. 4(168)/2022, pp. 689-696, DOI: 10.20869/AUDITF/2022/168/026

To link this article:

<http://dx.doi.org/10.20869/AUDITF/2022/168/026>

Received: 12.08.2022

Revised: 13.09.2022

Accepted: 10.10.2022