

Threats For the Accountancy Profession in The Context Of The 4th Industrial Revolution*

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Abstract

Industrial Revolution 4.0 will affect all areas of business, both private and public. Implicitly, the accounting field will undergo radical changes that will influence the accounting profession, but also the higher education system from the perspective of teaching-learning methods of specific disciplines. In this context, we set out to identify possible threats to the accounting profession due to the 4th Industrial Revolution. In this context, the following objectives were set: Objective 1 - analysis of the objectives of the EU 2030 Agenda with reference to the 4th Industrial Revolution; Objective 2 - identification of existing gaps in the university curriculum with regard to the different competences of students in specialist programmes. The results of the research are embodied in an econometric multiple linear regression model that reflects the profile of the future accounting professional from the perspective of the students/masters of accounting and finance specific majors, in relation to the skills and competences needed to achieve the Industrial Revolution 4.0 objectives. The obtained results are important for the students/masters of the accounting and finance fields, but also for the educational environment, which will have to adapt its curriculum according to the requirements and dynamics of the labor market.

Keywords: accountancy profession, Industrial Revolution 4.0, digitalization, competences and skills.