

ECONOMETRIC MODEL FOR TESTING THE PERCEPTION OF PROFESSIONAL ACCOUNTANTS IN SUCEAVA COUNTY REGARDING TO THE DIGITISATION OF THE PROFESSION

Marian SOCOLIUC¹, ORCID: 0000-0001-6378-6686
Iulia-Maria ȚIGĂNAȘ², ORCID: 0000-0001-9984-5932

***Abstract:** Digitisation brings important changes to the accounting profession, changes related both to the implementation of digitized systems in the routine work of an accountant, and to education in this field, which prepares future accountants. The aim of this paper is to identify the perception and opinion of professional accountants regarding the impact of digitisation on the profession in terms of the challenges brought by digitisation in the accounting field, as well as in terms of the level of knowledge and use of digital systems in Romania. The results obtained through the econometric analysis carried out, help us establish the aspects that requires changes in order to maintain the prosperity of the accounting profession in the context of digitisation.*

***Keywords:** Accounting digitisation, Econometric model, Professional accountants perception*

JEL codes: M41

¹ Associate Prof. PhD Ștefan cel Mare University Suceava, Romania Phone no. +40740027973 E-mail: marian.socoliuc@usm.ro

²Economist, Master student Ștefan cel Mare University Suceava, Romania Phone no.+40754625418, E-mail:iulia.tiganas@student.usv.ro