



THE ROLE OF ACCOUNTANTS IN SOCIETY AND COMPANIES RESULTING FROM TECHNOLOGICAL CHANGES AND THE CHALLENGES OF THE PROFESSION: THE PERSPECTIVE OF MANAGERS

The present Internship Report is titled "The Role of Accountants in Society and Companies Resulting from Technological Changes and the Challenges Faced by the Profession: The Perspective of Managers." The perception of managers regarding accountants is a highly relevant topic today, with the potential to impact business performance, especially when such a perception is not favourable.

The central research question of this study is: What is the role of accountants in society and companies from the perspective of managers, in a context of technological changes and challenges to the profession? The main objectives of this research project are to analyze the role and importance of the accounting profession, relate the evolution of the profession to new technologies, and identify the challenges faced by the profession and professionals. Additionally, it aims to meet the necessary requirements for the preparation of the internship report required by the *Ordem dos Contabilistas Certificados* (OCC) and obtain the master's degree within the scope of the Master's in Accounting at the School of Economics and Management of the University of Minho.

This study presents two dimensions: a theoretical and a practical one. The theoretical dimension is structured into three main topics. The first topic concerns the role and importance of accounting and accountants in society and companies. The second topic considers the evolution of the accounting profession. The third and final topic explores the challenges faced by the profession and accountants. The practical aspect consists of the internship report to comply with Article 10 of the RIEP of the OCC.

Considering the study objectives, the adopted methodology is qualitative. The purpose is to explore managers' perceptions of the profession and role of accountants, taking into account the impact of new technologies and the challenges they face. To answer the research question and the previously established objectives, 12 managers will be selected for semi-structured interviews. These managers will have different characteristics, such as identity, age, and gender, providing a diverse range of responses and thereby achieving better conclusions. The interviews will be conducted in person or via Zoom, with recordings authorized by the interviewees for further analysis, allowing a comprehensive understanding, interpretation, and explanation of the study context. In conclusion, the interview data will be analyzed using content analysis.

This study may enrich the literature regarding the role of accountants in the context of technological changes and the challenges the profession faces. Furthermore, it may help identify gaps concerning the impact of technology on accountants' education and the relationship between accountants and managers.

Keywords: Accounting, Accountants, Management, Technology.