

THE IMPACT OF TECHNOLOGICAL DEVELOPMENT ON THE ACCOUNTING PROFESSION

Abstract

Technological changes in the business environment are transforming not only technical procedures but also the competencies required of professionals in the field. The main objective of this Internship Report is to examine the impact of technology on the accounting profession at Auditman, Lda. Specifically, it seeks to identify, analyze, and describe the difficulties professionals encounter when using technological tools in the performance of their tasks, as well as the strategies they adopt to overcome these challenges. Additionally, the report aims to comply with the requirements set out in Article 10 of the RIEP of the Order of Certified Accountants (OCC).

To achieve these objectives, the study adopts a qualitative case study design, providing an in-depth contextual understanding of the subject. The research is framed within an interpretivist philosophy, aiming to understand the subjective perceptions and experiences associated with technological change. An inductive approach guides the analysis, allowing broader theoretical insights to emerge from specific observations. Data are collected through semi-structured interviews and direct observation, and subsequently analyzed using a systematic technique supported by NVivo software.

The study is expected to provide accounting professionals with an opportunity to reflect on their practices, fostering a broader understanding of how technological developments influence the exercise of their profession. For researchers, it may open new avenues by highlighting gaps and opportunities for further research in digital accounting. Finally, for students in the field, the study may serve as a useful educational reference.

Keywords: Accounting, Accounting profession, Technological change, Digital transformation.