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Article

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IMPACTS OF CHATBOTS ON THE ACCOUNTING SERVICE INDUSTRY

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Abstract. *The integration of chatbots into the accounting services industry has become increasingly popular, and their adoption rates are expected to almost double in the next two to five years. Chatbots can automate routine tasks, allowing accountants to focus on more complex and client-oriented work, and AI-powered chatbots can provide more accurate data entry and reduce the time spent on manual tasks. However, their successful implementation requires consideration of a range of challenges. These include integration with existing systems and processes, data privacy and security concerns, ensuring accuracy and consistency in responses, and managing customer expectations and trust. The financial industry is increasingly turning to the use of chatbots for customer support and sales. The global conversational AI market is expected to grow significantly in the coming years. The analysis of the answers given by ChatGPT highlights both positive aspects: the generation of acceptable answers to questions of a theoretical nature; compiling information very well from various available information sources; providing answers to all questions asked; as well as negative aspects: making erroneous calculations when asked to solve practical problems that require a selection of information from different sources available; the elaboration of correct but incomplete answers for the cases in accounting; and the use of this tool in accounting.*

Keywords: *ChatGPT, accounting profession, accounting information systems*

INTRODUCTION

During human evolution, small improvements constantly appear, in a process of continuous innovation. But there are also moments of rupture when technology can suddenly and radically change things in several areas. We are currently experiencing such a change, with the launch of the ChatGPT application, which represents an artificial intelligence system capable of conversing with people in natural language. The system was taught to answer questions, being trained with all the information that exists as text on the internet – at the time of 2021.

ChatGPT was developed by OpenAI and is considered one of the most advanced chat systems in the world. With over 100 million users in the first two months after its launch, ChatGPT has become not only the most successful conversational artificial intelligence model but also the application with the fastest rate of adoption in human history (Dowling & Lucey, 2023).

This evolution of artificial intelligence systems represents a paradigm shift in human-machine interaction embodied in the way people search for information on the Internet. In this sense, there is fierce competition between Google and Microsoft companies that want to integrate these tools into search engines and thus win a significant market segment (Vasile, 2023). The key concepts identified in the literature that are related to ChatGPT technology and are used throughout the paper are: GPT - artificial intelligence broad language model (LLM) developed by OpenAI, based on a neural network with 175 million parameters able to produce text responses that are identical to those provided by the human factor (A. Shaji George et al., 2023); ChatGPT is an extension of GPT technology, used to produce dialogue with the user (Lund & Wang, 2023).

Given its recent launch into the Internet space, academic studies on ChatGPT are still in their infancy. Our goal is to assess the capabilities of this tool when used within the work of accounting professionals, thus strengthening the idea of a first-line tool, in which the human factor can eliminate tedious, time-consuming tasks.

Going beyond the area of clarifying the theoretical notions regarding ChatGPT, in section 2 we will describe the research methodology and debate the assumed research objectives, in section 3 we will present the results obtained based on the questions introduced in ChatGPT, and in section 4 we will present the conclusions of the experiment carried out and at the same time the opportunities and limitations of using this tool.

I. Methodology

The article focuses on a study carried out intended to highlight the extent to which ChatGPT can help accounting professionals in carrying out the activity. This is in the sense of improving the time allocated to solving specific problems. Consequently, financial-accounting activity could become more efficient, as the ratio between simple, repetitive, routine tasks and more complex tasks, analysis, and consulting will shift.

The empirical study envisages a simulation of the integration of the AI tool in the existing IT systems within economic agents, a discussion on the opportunity to perform the professional duties of accounting professionals with AI tools, and ends with a session of questions related to aspects in the area of accounting and answers provided by ChatGPT. The questions were formulated by academic staff within the university and they also checked the consistency, logic, and usefulness of the answers provided by ChatGPT.

Summarizing, the objectives of the present study boil down to verifying the following research hypotheses:

- Is ChatGPT a tool that can be integrated into the activity of economic departments?
- Is AI technology (including ChatGPT) a driver of innovation within the accounting profession?
- Are the answers provided by ChatGPT correct in terms of content and applicability?

I.1. Integration of the ChatGPT tool into economic management IT systems

Economic management information systems (IS) have seen a permanent evolution conditioned by technological progress, starting with spreadsheets, moving to stand-alone information systems, ERP-type systems, and finally to AI (Jang et al., 2021). The strategic

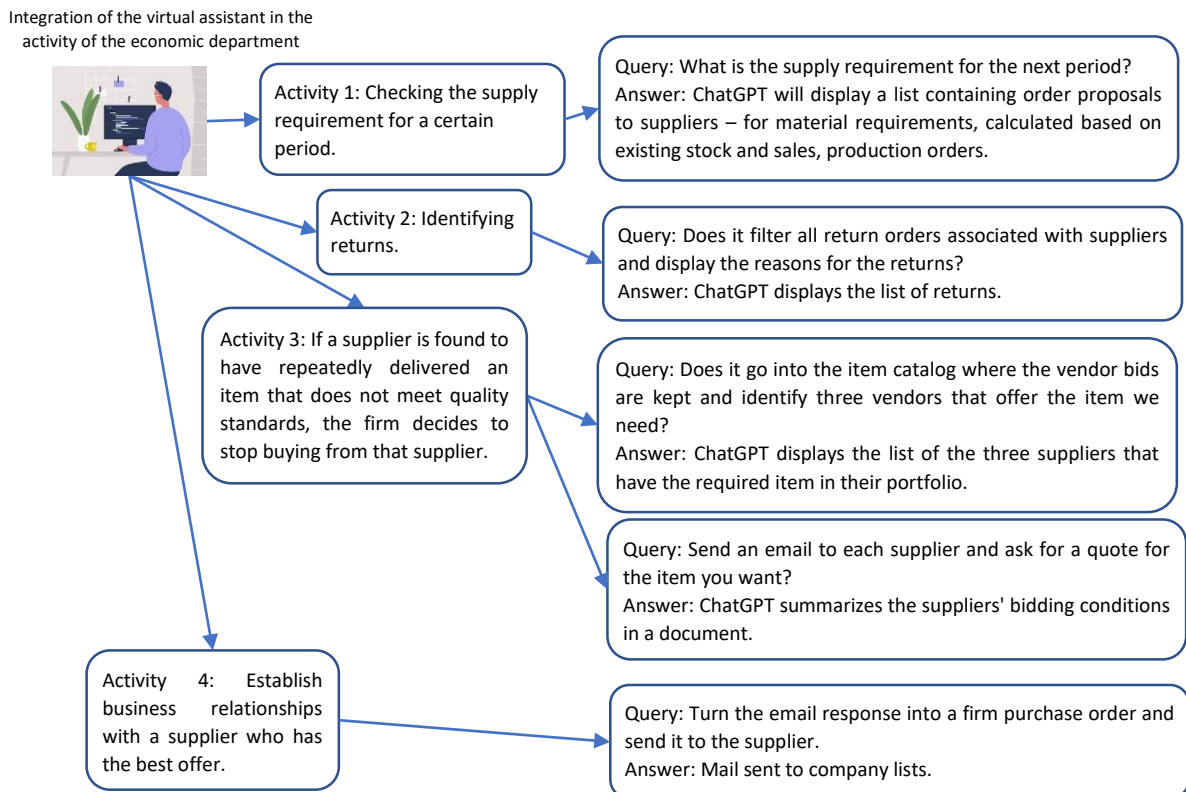
move by companies to use artificial intelligence in professional activities has led to an acceleration of the implementation of advanced data analysis algorithms and the simulation of human language conversation within IT systems (Leitner-Hanetseder et al., 2021).

According to Pérez Estébanez, (2021), an IT solution that incorporates AI technologies offers numerous benefits to companies in terms of:

- Carrying out analyses. AI models can significantly improve estimates by making effective use of historical data. Specific applications are: better management of seasonality to avoid under- or over-production; using machine learning algorithms to track an item throughout its life, from manufacturing to sale; detailed sales analysis;
- Managing customer relationships. Using AI technology at the IS level can result in faster, more cost-effective, and more stable service delivery. The most common use of the chatbot is using a chatbot to quickly answer common questions asked by customers;
- Management of back-office activities (accounting). In financial-accounting management, AI technology can contribute to automating repetitive accounting operations; increasing the efficiency of transaction processing and the accuracy of reports.

By integrating artificial intelligence as a virtual assistant, the operations that the user must do to access data within an integrated IT system are optimized (Sharma et al., 2022). The benefits brought by AI to an IS are decision-making support; easy and efficient access to stored data; automatic recording in the system of all data that can be analyzed or reported immediately; improved management of workflows in the company (Rhim et al., 2022).

Figure 1. Scenarios regarding the integration of ChatGPT within an ERP
(Source: own conception)



A possible scenario for the use of ChatGPT in the economic department concerns the verification of supply requirements and the identification of new product suppliers. This is in case the current suppliers offer products that do not comply with the company's quality standards. The dialogue between the human operator and the virtual assistant is carried out by typing the text shown in figure no. 1.

It can be seen that tools from the field of artificial intelligence will become common components in ERP-type systems, helping to improve the experience of those who use them in terms of interaction with suppliers.

I.2. ChatGPT, the innovation factor in the accounting profession

After the hysteria of robots taking the place of workers in factories, the mass media is currently circulating the idea of the disappearance of some traditional professions. The appearance of printing did not lead to the disappearance of handwriting, nor will AI replace creative work (Bommarito et al., 2023). When asked what ChatGPT is, it describes itself as "a virtual entity, without a body or physical presence, whose purpose is to help people solve their problems or answer questions the most clearly and accurately possible."

The study Leadership in AI 2021: boards, barriers and new beginnings designed by Venugopal (2020) presents the degree of adoption and benefits of artificial intelligence in different organizations, as well as the possible impact of this technology on business and organizational cultures. The study highlights that governing bodies recognize the value of artificial intelligence, but are concerned about the ability of the human factor to adapt to rapid technological developments. This is given the required levels of technical knowledge and acceptance of technology.

ChatGPT is an indicator of progress made in the field of technology and a step closer to a system capable of thinking at a human level. In this sense, we can list the areas in which ChatGPT could be a colleague of the human factor (A. Shaji George et al., 2023):

- Technology and artificial intelligence could support professions related to software development and web design. This is because ChatGPT has a considerable success rate in writing software code, using as a source the code libraries published on various specialized platforms;
- Mass media (advertising, journalism, graphic designers), ChatGPT, and other similar forms of artificial intelligence can support the human factor in creating relevant content within a reasonable time frame;
- In the legal sector, ChatGPT can sift through large amounts of legal information and present it in a logical format within a legal memo. AI will not be able to fully automate judicial work because a certain degree of human judgment is needed to understand what a client or employer wants.
- Consulting (financial analysts, personal financial advisors, market research analysts), AI technology is suitable for: identifying trends, highlighting profitable investments, and communicating synthesized information to clients/investors;
- In the accounting services industry, due to the regulated nature of the activity, but also to the manipulation of structured data, ChatGPT is an ideal tool to replace repetitive

activities. Accounting professionals find real support in AI tools to revolutionize the way they organize accounting records and interact with clients.

ChatGPT represents a tool with significant potential in the activity of accounting professionals. Due to the accumulation of information resources, accounting professionals must adapt to evolving technologies by evolving from the stage of clerks to knowledge workers to provide business consulting to clients (Bommarito et al., 2023). This paradigm shift in the accounting profession also takes place in conditions where the positions of novice accountants, whose task is to enter data from a physical format into various IT applications, are no longer of interest to the human factor.

How accounting professionals can integrate this tool into their activities (Alshurafat, 2023):

- Assistance with generating financial reports and documents. In this case, by giving it access to the necessary data, the AI model takes care of generating financial reports accurately and in a short time frame compared to the time required by humans.
- Usefulness in data analysis. The AI model can be trained to analyze data and provide insights and recommendations.
- Automation of routine activities (e.g. data entry and reconciliation) gives more time to the accounting professional for more complex tasks;
- Assisting customers by providing answers to their questions.

Worldwide, it is estimated that this technology will have an overwhelming impact on the accounting profession, quantified by saving 400 million work hours/year for manual data entry, increasing labor productivity by 25%, and reducing errors by 10% (Brachten et al., 2021).

The main disadvantage of using ChatGPT in the work of a professional accountant is the time and cost required to implement and learn this tool (Alshurafat, 2023).

The opinion that ChatGPT could replace some jobs is exaggerated. Human judgment must be used to avoid errors and harm caused to customers on the one hand, and on the other hand, to assume responsibility in case they occur. In this sense, no technological tool will be able to replace human-to-human interaction, but it is possible to establish a hybrid work regime in which the individual factor will supervise an army of robots that perform tasks with a medium degree of complexity, the responsibility remaining in continuation in man's charge.

I.3. Chatting with ChatGPT

ChatGBT is a prototype dialogue-based artificial intelligence chatbot capable of recognizing natural human language and generating human-like text. Tools in this category have been around for a while, but previous versions "didn't understand" what people were talking about. This tool gives the impression that you are talking to a person, who understands your intentions and goals.

Key features of ChatGPT that recommend it as the perfect tool to improve productivity are efficiency in extracting information from data sources available on the Internet, applying analytical techniques to process data, interpreting and displaying it in a cursive format, and logically, continuous learning based on interaction with users (Aydın & Karaarslan, 2022).

Considering the benefits of ChatGPT technology, we propose to investigate how it can answer a series of questions in the field of accounting, thus verifying its ability to respond

correctly, completely, and on time to cases formulated by the accounting professional, on the model of a study identified in the specialized literature (Street & Wilck, 2023).

Some 10 questions related to accountants, accounting, and the application of profit tax calculation algorithms were formulated considering Romanian tax legislation.

The first 3 questions addressed to ChatGPT consider how the system can extract relevant information related to tax legislation and its application in some cases. In this case, it is necessary to determine profit tax or the classification of some social expenses as deductible. The following 4 questions are aimed at verifying how the system can provide a precise answer concerning the way to evaluate stocks when leaving the patrimony, the conditions for classifying assets as fixed assets, the enumeration of accounting work regarding the closing of the financial year, and the way to optimize the tax on profit allowed by Romanian tax legislation. The last 3 questions are related to the accounting profession. They aim to check the system's ability to develop an answer regarding the mission of accounting experts and the difficulties of this profession.

II. Results

The results of the questions posed to the ChatGPT tool have been evaluated by professional accountants in terms of the efficiency and accuracy of the information provided.

The answers are below in edited form to extract the essentials. In this regard, references to the resources from where the ChatGPT tool adapted text sources in an attempt to answer the formulated questions were removed. The numerical examples are expressed in the national currency specific to Romania - the Romanian leu.

The first set of questions refers to how the system can extract relevant information related to tax legislation and its application. This is required to determine profit tax or the classification of some social expenses as deductible.

Query 1: To calculate according to Romanian legislation, the profit tax related to the 2nd quarter of 2022 knowing that:

- cumulative total revenues on 30.06.2022 are 425,000;
- cumulative total expenses on 30.06.2022 are 384,500, of which: 3,500 protocol expenses and 1,650 expenses with profit tax related to the 1st quarter.

Answer 1: According to Romanian legislation, profit tax related to the 2nd quarter of 2022 can be calculated using the following formula: Taxable profit = Total income - Total expenses

Accounting professional comment: $Tax\ result = Total\ income - Total\ expenses - Tax\ deductions - Non-taxable\ income + Non-deductible\ expenses$

In the given case, the total accumulated revenues on 30.06.2022 are 425,000, and the total accumulated expenses on the same date are 384,500. Of these, 3,500 are protocol expenses and 1,650 are expenses with profit tax related to the 1st quarter.

Therefore, the total expenses adjusted for the calculation of profit tax are $384,500 - 3,500 - 1,650 = 379,350$.

The taxable profit is equal to $425,000 - 379,350 = 45,650$

Accounting professional comment: *Protocol expenses are deductible within the fiscal result limits of 2%.*

$Deductible\ protocol\ expenses = 2\% * 45,650 = 913$

$Non-deductible\ protocol\ expenses = 3,500 - 913 = 2,587$

$$\text{Taxable profit} = 425,000 - 384,500 + 2,587 + 1,650 = 44,737$$

The profit tax related to the second quarter of 2022 is 16% of taxable profit.

Thus, the profit tax for the 2nd quarter of 2022 is: $45,650 \times 16\% = 7,304$

Accounting professional comment: *Incorrectly determined taxable profit leads to incorrect calculation of profit tax; the profit tax related to the 1st quarter was also not taken into account, which will be deducted from the amount calculated for the 2nd quarter (in Romania, the result is taxable and the profit tax is determined cumulatively from the beginning of the year).*

Thus, the profit tax calculated for the 2nd quarter of 2022 is: $44,737 \times 16\% = 7,158$

Profit tax due for the 2nd quarter of 2022: $7,158 - 1,650 = 5,508$

Query 2: According to the labor code, a commercial company will spend 365,000 on staff salaries in 2020. During the year, the company grants gifts, in cash, to the minor children of employees for 5,000. In addition, it bears the cost of rest treatment benefits for its employees and their family members for 13,000. To determine if social expenses are fully deductible?

Answer 2: To determine the fiscal result of a commercial company, the expenses incurred to carry out the economic activity, including those regulated by the normative acts in force, as well as the registration fees, contributions, and contributions owed to the chambers of commerce, are considered deductible expenses. In the case of social expenses, their deductibility is limited to 5% of staff salary expenses. Thus, if you record social expenses in the amount of up to 5% of staff salary expenses, they are fully deductible when calculating profit tax. If the value of these expenses exceeds 5% of staff salary expenses, they are deductible only within the limit of 5% of staff salary expenses.

In the current scenario, the expenses for staff salaries are 365,000. Rest treatment benefits for own employees and their families in the amount of 13,000 fall within the expenses incurred to perform an economic activity and, therefore, are fully deductible.

However, the expenses with the gifts given in money to the minor children of the employees, for 5,000, represent social expenses. As a result, they are limited to 5% of the expenses with the salaries of the staff. Due to the above situation, 5% of the staff salary expenses are 18,250 ($36,5000 \times 5\%$), so costs for 5,000 gifts for minor children of employees are fully deductible.

Accounting professional comment: *Correct answer provided by ChatGPT.*

Query 3: As of March 31, 2020, the following data are known:

- revenue from sales of 62,500;
- total expenses for 37,5500, of which: 3,500 maintenance and repair expenses and 2,500 fuel expenses.

Knowing that the car is not used exclusively for economic activity, determine the profit tax due at the end of quarter 1 of 2020.

Answer 3: To determine the corporate tax due at the end of Q1 2020, the company's taxable profit must first be calculated based on the data provided. The taxable profit is calculated by subtracting the deductible expenses from the income obtained in the respective period. From the data provided, sales revenues are 62,5000, and total expenses are 375,500. Therefore, the taxable profit is 249,500.

Accounting professional comment: *ChatGPT does not take into account the provisions according to which when a car is not used exclusively for economic activity, maintenance and repair expenses, as well as fuel expenses, are deductible at a rate of 50%.*

$$\text{Taxable profit} = 625,000 - 375,500 + 3,000 = 252,500$$

$$\text{where } 3,000 = 50\% * (3,500 + 2,500)$$

$$\text{Profit tax} = 16\% * 252,000 = 40,400$$

Regarding the corporate tax due at the end of quarter 1 of 2020, it is imperative to note that for companies paying quarterly corporate tax, the tax due for that quarter is calculated by applying the corporate tax rate to the taxable profit made in that quarter.

According to the available information, the company has not yet paid its profit tax for 2019. By Government Emergency Ordinance no 69/2020, on March 31, 2020, interest, penalties, and all accessories related to the main budgetary obligations outstanding on that date are canceled, if certain conditions are met. However, nothing is mentioned about the cancellation of back taxes. Therefore, the company may also have to pay the outstanding profit tax for the year 2019, in addition to the profit tax related to the 1st quarter of 2020.

If the company has not paid profit tax for the year 2019, it may be subject to penalties and interest for late payment. This is according to the Fiscal Code.

Accounting professional comment: *In Romania, the principle of independence of financial years is applied, so the result of the year 2020 and the related profit tax are treated independently of the result and the tax related to the year 2019.*

Considering the answers received, we can distinguish the following limits of ChatGPT in solving some requests in the financial-accounting-fiscal field:

1. *Query responses are the result of knowledge generated by an amalgamation of published materials that refer to various periods. ChatGPT does not distinguish current/applicable information from outdated/repealed information.*

2. *is not trained to make correlations and compilations between several sources from different fields: accounting, taxation, labor law in solving a case*

3. *cannot distinguish between certain nuances/peculiarities in the application of accounting and tax legislation*

4. *has difficulty determining which accounting method/accounting policy/accounting regulation/tax regulation should be used when there are several alternatives.*

The 2nd set of questions refers to the verification of how the system can provide a precise answer regarding the way of evaluating the stocks when leaving the patrimony, the conditions for classifying the assets as fixed assets, the enumeration of accounting works regarding the closing of the financial year, the way of optimizing the profit tax allowed by Romanian tax legislation.

Query 4: How are stocks of raw materials valued upon exiting the estate?

Answer 4: There are several calculation methods for the valuation of raw material stocks at the exit of the estate, including the weighted average cost method (WAC), the first-in-first-out (FIFO) method, and the last-in-first-out (LIFO) method. When leaving the estate, stocks can be valued at their cost or entry value. In addition, it is imperative to take into account relevant aspects of the proper conduct of the inventory and stock valuation process. These aspects include the determination of inventory periods, process responsibilities, and inventory procedures.

Accounting professional comment: *Correct answer.*

Query 5: What are the conditions for classifying goods as fixed assets?

Answer 5: Fixed assets are those tangible assets related to fixed capital defined as the object or complex of objects that are used as such and cumulatively meet the following conditions: they have an input value greater than the limit established by Government decisions and are used for a period greater than one year.

To qualify an asset as a fixed asset, it is imperative that it brings future economic benefits and is held for more than one year. In this sense, there is no minimum value imposed by accounting regulations.

There are many cases in practice regarding the classification of purchased goods as fixed assets or inventory items. Therefore, it is imperative to understand the differences and similarities between the two accounting categories.

Accounting professional comment: *Fiscal regulations impose a minimum entry value for goods with a useful life of more than 1 year to be classified as fixed assets; the fiscal implications consist of the number of expenses that will be recorded from the moment of putting into use (through depreciation, the input value is gradually recovered on account of the expenses; if the input value is below the minimum established by the tax law, the respective goods are considered inventory objects whose value entrance fee will be fully recovered at the time of commissioning).*

Query 6: What are the requirements for the preparation of financial statements for the year 2022?

Answer 6: Closing the financial year is a crucial process in accounting and aims to record all transactions and business activities related to a fiscal year and prepare financial statements for reporting. According to the accounting regulations regarding individual financial statements and consolidated annual financial statements, approved by order of the ministry of finance no. 1802/2014, the accounting works regarding the closing of the financial year for the year 2022 should comply with the following requirements for the preparation of financial statements:

- Accounting for all financial transactions and activities related to the fiscal year.
- Preparation of individual financial statements and, as the case may be, consolidated annual financial statements.
- Preparation of accounting documents required for closing the financial year, such as accounting journals, trial balances, accounting records, and other specific documents. Carrying out the inventory of the heritage, highlighting the differences between the stocks and assets inventoried and those recorded in accounting.
- Recording of accounting adjustments necessary to correct errors or to reflect additional information related to the closed financial year.
- Preparation of financial reports to present the financial situation of the entity at the end of the financial year.
- In addition, it is imperative to note that the closing of the financial year must be carried out according to the legal provisions in force at the time. This is to ensure compliance with current tax and accounting regulations.

Accounting professional comment: *Correct answer.*

Query 7: How can the Romanian tax law optimize the profit tax?

Answer 7: In Romanian tax legislation, there are several ways to optimize the profit tax, which can be used by companies to reduce the tax burden and obtain a higher net profit. In July 2022, by Government Emergency Ordinance no. 16/2022 for the amendment and completion of the Fiscal Code, some fiscal changes were made that could be useful for this purpose. In addition, other measures can be considered, such as:

- Deductibility of research and development expenses: Companies can deduct research and development expenses up to 50% of the profit tax due in the respective fiscal year.
- Deductibility of sponsorship expenses: Companies can deduct sponsorship expenses up to 0.5% of the net turnover achieved in the respective fiscal year.
- Transfer of profit to other countries: Companies can transfer the profit obtained in Romania to other countries through transfer pricing so that the tax paid in Romania is lower. However, certain conditions and procedures provided by the Fiscal Code must be respected.

It is critical to note that any tax optimization measure must follow the tax legislation in force. This is so as not to break the law and avoid possible problems with the tax authorities. That is why it is recommended to consult a tax consultant before making any decision to optimize profit tax.

Accounting professional comment: *Correct answer.*

Regarding this second set of questions, we can conclude that ChatGPT "did better", in the sense that it can understand the language specific to the field of accounting - taxation. For questions of a theoretical nature, the answers are acceptable at first glance. But a closer look reveals that there are omissions, thus confirming that ChatGPT knows a lot about a lot of things.

Set 3 of questions refers to the accounting economist profession.

Query 8: What can you tell me about accountants in Romania?

Answer 8: Romanian accountants are professionals in the field of accounting who have the role of assisting companies and organizations in the administration of financial information. They deal with the registration, classification, and reporting of financial information. In addition, they prepare accounting and tax reports according to accounting standards and tax legislation in force. Accountants can work within a company or as independent consultants. Accountants in Romania must be members of a professional body, such as the Chamber of Accounting and Accounting Expertise in Romania. This helps them stay up to date with developments and standards in the field of accounting.

Accounting professional comment: *Correct answer.*

Query 9: How difficult is it to be an accountant in Romania?

Answer 9: It is a field with high requirements, which requires solid knowledge of accounting, taxation, and legislation. Accountants in Romania must pay attention to details, have communication skills and be able to work with complex financial data. It is also imperative to be aware of legislative changes and international accounting standards.

However, for those who are passionate about the field and want to develop professionally, being an accountant in Romania can be a satisfying career with growth potential. Businesses and organizations can benefit from their expertise and they offer financial advice.

Accounting professional comment: *Correct answer.*

Query 10: If you lived in Romania, would you choose to be an accountant?

Answer 10: As an AI language model, I don't have a personality or preferences, but I can tell you that being an accountant can be a fulfilling job with growth potential. Accounting is a vital field, essential for the efficient functioning of businesses and organizations, and offers the opportunity to contribute to sound financial decisions.

However, this decision should be made based on your passions and skills, so that you can ensure that you choose a career that will bring you long-term satisfaction and fulfillment.

Accounting professional comment: *Correct answer.*

ChatGPT can generate answers to general accounting questions due to its ability to retrieve and compile logically various information. This is not related to the application of reasoning or a deep understanding of various regulations/standards in the field.

CONCLUSIONS

Artificial intelligence, with all its components, has proven its usefulness in many activities of daily life. Much of the progress in the current period is due to the way we use this technology. The adoption of AI by companies will generate competitive advantages and financial benefits.

ChatGPT is a general-purpose language model that is not specifically optimized for accounting. However, it can understand and generate accounting text, but may not be able to perform complex tasks that require domain-specific knowledge or expertise.

Following the application of the tool to a set of 10 accounting and taxation questions and based on the evaluation of the answers by accounting professionals, we can conclude that the influences of ChatGPT on the exercise of the accounting profession can be both positive and negative.

Positive influences on using ChatGPT in accounting:

- generating acceptable answers to theoretical questions.
- the ability to answer all questions.
- the ability to logically compile the information to which it has access.

The negative impact of using ChatGPT in accounting consists of:

- performing erroneous calculations when asked to solve applied practical problems that require a selection of information from different available sources;
- Incomplete elaboration of answers, despite correctness.

Considering the responsibility and responsibilities of accounting professionals in their relations with both economic agents and state institutions, we consider it inappropriate to use ChatGPT as a working tool in the exercise of the accounting profession.

It is imperative to point out the limitations of the study. Starting with the stated purpose, that of verifying the impact of the use of ChatGPT technology in the exercise of the accounting profession, in the field of accounting, the main limitation is related to the content of the queries. The questions have a relatively simple character, without requiring complex reasoning. Consequently, the professional accountant's needs regarding the qualities/capabilities/competencies required from a robotic work partner are insufficiently defined. It is possible, however, to use the study as a starting point for future research. In this

sense, as knowledge about ChatGPT technology deepens, we set out to develop a questionnaire for the study of the acceptance of this technology among accounting professionals.

Going beyond the scope of the present work, we can affirm that artificial intelligence is in the "golden period" of its existence. This is due to the technical advances that make its application possible and the interest of the human factor in its exploitation. With ChatGPT going public and its acquisition by Microsoft, competing firms found themselves at a competitive disadvantage. In these conditions of the recognition of AI as a vehicle for positive change, in the next period, we will witness the public launch of similar tools by companies in the tech industry (e.g. Google, Amazon, Facebook).

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