

BTS Comptabilité et Gestion		SESSION 2021
Langue vivante étrangère : Anglais Epreuve orale obligatoire E12	Durée : 20 minutes de préparation, 20 minutes d'épreuve	Page 1/1
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The profession's biggest challenges.

Staffing, succession planning, tax reform, cybersecurity, merger mania, commoditization of services, the demand for more CPAs are important issues for accountants just like the impact of new technologies, and accounting's ability to adapt to the rapid pace of change.

5 Massive shifts in technology like data automation, block chain and artificial intelligence are taking place in what some are calling the 'Fourth Industrial Revolution That will mean widespread changes to client demands, employment practices, and how businesses are run, but those technologies will also have very specific effects on accountants.

10 The introduction of data analytics and innovative technologies, such as artificial intelligence, bots and drones, services and the entire role of accountants to be radically reshaped provides the opportunity for one of the greatest change in the accounting profession.

15 According to Maryland Association of CPAs chief communications officer Bill Sheridan. "Artificial intelligence, cognitive computing, block chain, and even more mainstream technologies like cloud computing and social media are transforming what accounting and finance professionals do. Our very existence depends on our ability to learn the skills that will let us work side-by-side with the machines and do the things they cannot yet do. Too many firms are looking for solutions from new technology, software and apps, to the detriment of skills-building" he said.

20 Technology can replace people, and it is; you can see it in hiring trends and in per-partner incomes. But technology cannot replace the judgment and wisdom that clients really want from their accountants. This techno-centric behavior is pushing aside the client-centric habits that have made accounting the great profession it remains today. The profession does so at its peril."

Adapted from *Accounting Today* October 1, 2020