

ERP systems and AI

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Abstract: The aim of the publication is to present the history, development and application of intelligent systems such as ERP, the applied capabilities of artificial intelligence (AI) and the fears of universal application and the lack of a regulatory framework, both globally and by individual countries, the steps made to achieve regulatory control over the development of AI. To achieve the aim methods such as research and analysis of publications from the scientific community, business, institutions and internationally established organizations were mainly applied. The scope of the study includes the impact on the economy and society of increasingly widely applicable smart applications/systems. The opinions/viewpoints of established specialists, the positions of the European Union, the European Parliament, the G7, NGOs – Global Partnership for Artificial Intelligence, etc. are analyzed. The practical applicability is justified in the conclusions reached by the analysis that reveals the benefits and fears, past, present and expectations in the development of ERP systems and artificial intelligence.

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1. Introduction

In recent years, especially the time of the COVID-19 pandemic, the world and business have sharply oriented and been forced to accelerate the implementation of Internet technologies, the mass of web-based software, the organization of remote work tasks / commitments. All this had a significant impact not only on administrative positions, but also on the foundation of any society, education. With the improvement of existing applications, more and more often began to talk about reducing the number of jobs, the introduction and testing of smart systems, which to some extent facilitating and optimizing processes, increased the level of productivity per unit of staff from wherever the fear of job loss, job reduction. All this was most often achieved with the help of the evolution of ERP systems and specialized products with administrative application. Subsequently, information (publications, reports, etc.) about artificial intelligence and its application began to appear more and more often in the media space.

2. History of accounting software and its elements

Information systems and technologies in accounting began to be applied more actively in Bulgaria in the mid-1990s. The first events of organized and specialized accounting software are developed / based and operate under DOS. This type of software solutions is still applied by micro enterprises, due to the fact that their cost is currently too low, as well as the ongoing maintenance. The main ideology in them is embedded in the so-called module. This means that each module collects, stores and processes information subject to the specifics of the reporting and/or the group of reporting objects concerning reporting. Quite often these modules are created for universal purpose, based on generally applicable norms and stagings, but sometimes at the request of the client / user, the modules are developed according to client requirements. These modules are also called "custom", i.e. client, developed according to the specifics of the client/enterprise's activity, satisfying the peculiarities of the reporting objects and business processes. To distinguish and cover by basic features / properties of modules, the following classification groups can be differentiated:

1. warehouse – for recording inventories, their changes, movements, methods of valuation at their initial acquisition, as well as at their reduction, consumption;

2. production – to account for the production process, calculate the product / service during the different stages of production, as well as the final product through the assessments of the resources consumed (sometimes, depending on the developer and the need of the customer is compiled with the warehouse);
3. fixed assets – for accounting for fixed assets and depreciation deductions (under the conditions of the Bulgarian legislation depreciation deductions according to the applicable accounting basis NCSR / IAS and the tax legislation in force);
4. work and salary (payroll) – to consider wages (based on time worked – hours, night work, overtime, leave, temporary disability, additional payments, bonuses and other basic elements of labor and non-salaries) and the accompanying tax and social security obligations, as well as their declaration.

In most cases, these systems were locally installed on the user's computer and/or on a locally accessible machine from the enterprise's internal network.

Development companies typically offer the integration into accountability of a number of modules¹, the most common being:

CRM (Customer Relationship Management) or relationship management. This is one of the oldest modules, and perhaps the first. The history of this application is long and the functionality significant. In the following lines a brief historical account will be presented. The first version of the application appeared on the world market in 1986 with the abbreviation ACT. Its main functions are contact management and, to a certain extent, sales automation, has evolved over the years. In 1995 it was known as SFA. In those years, the term CRM was associated with the names Gartner and Thomas Siebel. At this point, CRM is evolving as an integral application in modern ERP systems. It no longer covers only data on counterparties, it also covers data related to staff, from where applications for labor and wages, distribution and distribution channels and many others are directly dependent. CRM integrates into one application everything the enterprise needs to implement effective marketing strategies and increase sales and customer satisfaction. A modern CRM system integrates into a platform – all the channels through which the business communicates with its customers (SoftOne Technologies S.A., 2023). These include not only traditional means such as telephone, email, contact forms (print and electronic), but also state-of-the-art, such as social networks and others. In addition, the CRM system offers different types of automation such as campaign messages, sales opportunities, customer communication and more. At the same time, it records all the information about the company's communication with customers, enabling managers to monitor the performance and productivity of employees.

HRM (human resource management) or human resource management. In Bulgaria, the application gained great popularity and applicability at the beginning of the 21st century. With the introduction of the possibility of electronic data exchange (notifications and declarations related to employment and/or non-employment relationships), the introduction of the so-called electronic signatures VEP (universal electronic signature), QES (qualified electronic signature) there was a need for a software product (SP) that could generate structured data in the form of a file. This greatly facilitated the work of the financial and accounting department and accelerated the exchange of data between business and public administration, reduced queues and physical visits to administrative buildings. In the context of the growing need, SP has evolved into an application for workflow management in enterprises, a control application and a system of bonuses for staff. To date, from a macroeconomic point of view, the functionality of the resource is not only expressed in the reporting and evaluation of the work done, calculation of tax and social security obligations, declaration, etc. The intrinsic value of the module is transferred to its ability for strategic management of the workforce through mergers and acquisitions, competence management, succession planning, industrial and labor relations, diversity and inclusion.

Warehouse – this is typical, if it can be called an object in the context of SP, with the main purpose of management, control and tracking changes in inventories (CMS). Leading in it is the definition of the applicability of a valuation method for the reduction of inventories. Each reporting agent with main activity trade and / or production must store minimum quantities of SMS in order to ensure the smooth flow of production and trade. In the mass case, the module allows for automatic monitoring of stocks and preparation of requests to suppliers for future delivery.

Manufacturing – SP characteristic of reporting units with main activity production of production and / or services. The main function of the application is the organization of reporting, monitoring, controlling the stages of the production process. It achieves monitoring of costs (cost norms), grouping and allocation of costs, allocation of direct and allocation of common costs, and last but not least the assessment of finished products / services. Typically, this module is prepared according to the peculiarities of production and the requirements of the customer (reporting unit).

¹ The name of the modules may vary depending on the developer and the marketing strategy adopted by him. For the purposes of the publication, the most common names will be used.

Fixed assets (FA) – as the main functionality for this type of modules can be indicated the organization of the process of accounting for the acquisition of fixed assets (FA), their initial valuation, accounting for depreciation deductions (routine business operation, application of adopted depreciation policy), accounting for the processes of disposal of FA.

Accounting – described lastly, but of paramount importance for the accounting of the ongoing business processes in the enterprise. The module is a connecting link between everyone else. Usually, it can function independently, but this requires manual input of a significant part of the information from the accounting documents and lack of completeness, but in modern ERP systems, it gives the global integration and communication between the different modules of the system.

3. What is ERP

Over the years, the development and evolution of programming languages, hardware solutions and the expansion of their potential worldwide, large software companies began the development of the so-called ERP systems. At the beginning of their promotion on the Bulgarian market, they were available to innovative companies, telecommunications companies, financial enterprises (banks and insurers), large enterprises. Their installations were again based on local networks, but to date they are so-called. Cloud-based applications or SaaS solutions. Cloud-based applications enable users to access at any time and from any location / device with an Internet connection. Structurally, the ideology of this class of SP is again based on the modular principle (basic core integrating / unifying and communicating between specialized applications / modules). At present, the developers of operating systems have focused their attention on optimizing the operation of their basic systems for working in the so-called containers, i.e. loading the minimum required resources to work / operate the launched product.

In recent years, manufacturers and traders of specialized economic and/or accounting software quite often use the abbreviation ERP, but what lies behind it. ERP hides "Enterprise Resource Planning" or it is a system that aims to manage and plan resources in the enterprise. How can this be achieved, provided that each enterprise, in order to produce output or provide a service or product (a combination of output and service in one) combines an extremely wide variety of resources. Resources, both tangible and intangible (labor, etc.) and in many cases external to the enterprise (not owned not controlled by it). This is achieved through a core aimed at managing the information flow concerning reporting, registering business processes through accounting items through additional / service modules / units / systems achieving the specialized reporting of specific groups of reporting objects and / or business processes.

ERP systems achieve the solving/execution of more complex and complex tasks for registration, collection and management not only of financial and accounting information, but also information concerning the marketing policy and behavior of the company, the production process, the process of delivery, management and evaluation of staff and many others. For the implementation of these tasks by ERP systems, companies developing them usually offer the integration of a number of modules.² heirs of the basic ones described above.

It is ERP systems that aim to achieve this task. Currently, this is done with the compilation of the above described modules, but in order for the information to be analyzed and the processes managed, it was necessary to build additional subsystems (modules). As such, and perhaps the newest in the family of ERP systems is BI / Business intelligence.

BI/ Business intelligence (business research and analysis) – integrated this module into an ERP system, it enables the management body of the enterprise to immediately access specialized reports, general and specific financial and accounting indicators, monitor the ongoing processes and optimize future ones. Unlike the traditional reports commonly used in ERP software products, which show two-dimensional information by columns, BI reports / reports show the information three-dimensional in the form of a cube with sections and sections generated by all activities of the enterprise (ZERON, 2023).

In order for the ERP system to function adequately to the requirements of local legislation, rules and customs, as well as to be adaptable to the variety of such, it was necessary to create a subsystem called Localization. This is necessary due to the fact that most products are international and intended for an unlimited number of consumers regardless of their location, tax jurisdiction.

Localization – these subsystems contain specifics of the regulated tax and social security taxation, as well as a local language. Localization is an extremely important module for setting up, adapting the ERP system to the requirements of the state administration at the location for tax and social security reporting of the taxable person. Through this module is achieved – translation of the interface / frontend of the PP into the official

² The name of the modules may vary depending on the developer and the marketing strategy adopted by him. For the purposes of the publication, the most common names will be used.

language of the country, adaptation of the insurance paragraphs and obligations (there is a direct connection with the HRM module), adaptation of the conditions and tax rates for indirect tax (VAT, VAT) and the form of declaration (specifics of the source files). Through localization, tasks such as setting for automatic generation of interim or annual reports according to the applicable accounting basis (IAS, NCSR), a working version of a CITA statement, etc., depending on the requirements of the client(s) can also be performed. It also contains the generally accepted norms and requirements for reporting and valuation of usual reporting objects and routine (most common in practice) business transactions.

One of the newest members of the ERP subsystems is Sales/Point of Sales.

Sales/ Point of Sales – the purpose of the application is to manage sales and provide an accessible interface to sales staff for quick and easy preparation of offers, their transformation into requests, registration of requests, issuing invoices, tracking the process of delivery / execution. The application also aims to limit access to information related to sales in most cases to the level prepared by the user and / or by the particular retail outlet. It is used both for management and monitoring of commercial processes in individual retail outlets and for obtaining statistical and analytical information. The subsystem is many times a link between the e-shop and the ERP system, and currently the current offers on the market offer direct integration between the online store and the ERP system based on Sales/Point of Sales.

With the above, the functionality, capabilities, structure and organization of ERP systems cannot be exhausted, and the issue remains open in the future and the development of information systems and technologies led by the desire to create artificial intelligence.

4. What does the Bulgarian legislation aim at with the definition and application of the term Software for sales management in retail outlets (SSMRO)?

In recent years, a new concept with the abbreviation "SSMRO" has appeared in the Bulgarian legislation, i.e. Software for sales management in retail outlets. The legislator defines SSMRO in the VAT Act § 1, item 84 of the Additional – SSMRO "is any software or module of software, regardless of the technologies for its realization, used to process information about the sales of goods and / or services in retail outlets for which there is an obligation to issue a fiscal receipt" (NRA, 2023). The scope and applicability of the concept, relevant concepts and definitions is supplemented by the texts of Ordinance No H-18/2006. In § 1 item 19 of the Ordinance is given a definition of SSMRO, which states "is automated processing and storage of data, including at least type, number and unit price of the goods / services provided to the customer through a person used by a person under Art. 3 software (s) for ongoing tracking of the sales process at a retail outlet from the request by customers of delivery of goods / services to their provision / payment; ... The storage and processing of data for the sole purpose of the subsequent issuance of tax documents under Art. 112 of the VAT Act upon receipt of payment or provision of goods/services; the compilation of accounting registers; the preparation of documents under art. 6, para. 3 of the Accountancy Act for tracking the physical movement of goods / services " (Ministry of Finance, 2021).

According to the legal definition mentioned above, ERP systems fall within the scope of SSMRO as a whole, as well as modules of them if used separately, under conditions not falling under the exceptions. According to the regulatory framework, systems falling under the definition of SSMRO are subject to registration. A public register of approved software products is available on the website of the National Revenue Agency. Currently, 1013 SPs are registered and approved. (NRA, 2023).

From the websites of traders for fiscal devices can be seen clear examples through which they seek to illustrate the qualities and conditions of use of specialized software to fall or not into the category of SSMRO. Some of them are:

1) software is used that registers all sales at the outlet. In the software, the information entered for each sale is automatically processed and stored in a database – quantity, type and sale price of the goods / services, their provision / payment is reflected. Payments are not accepted / made at the point of sale (object), i.e. all estimates regarding the sales are settled by bank transfer, whereby there is no obligation to issue a fiscal receipt under Art. 3 of Ordinance No H-18/2006 (Er Es Es, 2023) – according to the example and the factual situation, the application software is not a SSMRO solely due to the fact that they do not accept cash or card payments;

2) Let's take the basis of the previous example and add to it that cash and bank card payments are accepted at the site (Er Es Es, 2023) – in the factual situation thus set, the conditions for use/application of the SSMRO are met;

3) In a point of sale, information about the type and quantity of goods / services sold is entered through software. Through supported software nomenclatures, information on sales prices is automatically extracted, the total value of the sale is formed. The completion of the sale is reflected in the software by entering a method of

payment and / or delivery of the goods (Er Es Es, 2023) – here again there is a fulfillment of the conditions for SSMRO;

4) the software is owned by an accounting company that provides access to its customers, who fully keep on-line all purchases, sales (including issuing invoices paid in cash or by bank), production, offers and all other activities, which as soon as the issuance of the relevant document carry out the relevant accounting entries. (Er Es Es, 2023) – the characteristic in this example is that the trader does not own the software (as is usually acquired right of use / license), the trader does not administer the software on a local machine and / or rented hosting space, but uses it for reporting his sales, and even automated reporting of his business. Something that is typical of ERP systems. In the latter case, regardless of all the specifics, the system used falls within the scope of the SSMRO and should be registered as such by the operator / administrator who provides it for use, i.e. the accounting enterprise.

From the above, the desire of the Bulgarian legislation to cover and subject to registration regime to a significant extent the used and applicable specialized accounting, commercial, marketing software is clearly outlined. Of course, this scope inevitably includes ERP systems, whose main purpose is automation, optimization, management, distribution, analysis, control and a number of other processes related to the management of the resources of the enterprise and its sources.

5. What is artificial intelligence (AI)? Past and present...

In recent months, the topic of artificial intelligence has been increasingly discussed and raised, especially after the popularization of ChatGPT. What is "artificial intelligence" AI?

Since ancient times, people have created objects, inventions based on and similarity to those of the surrounding world. They have also tried to create them with the expectation of possessing or being inspired with human and sometimes divine abilities – for example, the mechanical T servant made by the blacksmith Hephaestus, Talos (the honey giant guarding the island of Crete) and many others. Of course, these are just legends. Nevertheless, humanity, inspired and strengthened by its quest for omnipotence, power, superiority, and the desire for freedom, is steadily trying to invent a likeness of its own to facilitate its existence. For example, the creation of the first mechanical numerical computing machine by Wilhelm Schickard in 1623, the later creation of the binary computation system by Goffrey Leibniz, Anthony Turing's theory that a machine can simulate a mathematical conclusion by changing only two simple symbols 0 and 1, and reaching back to 1956 when John McCarthy first introduced and defined the term "artificial intelligence" (AI) at a conference in Dartmouth, USA.

During the years of AI's development, two schools have emerged: Conventional Artificial Intelligence and Computational Artificial Intelligence. What it has in common is the goal of achieving autonomy to help society. What is the difference – philosophy, methods for achieving the goal / results, namely in the conventional approach are applied methods of self-learning based on formalism and statistical analysis, through expert systems, Bayesian network, reasoning based on algorithmic cases, decision tree, behavioral approach. Computational AI is once again self-learning, but based on empirical data and agile computing associated with it. To achieve the goal, we rely on: neural network, fuzzy system, evolutionary and genetic algorithms, reinforcement learning.

An early interesting representative of artificial intelligence is the game 20q. Its inventor was Robin Burgener in 1988. The goal of the game is – the player invents something, and the artificial intelligence asks 20 questions in order to get information and guess what the player is up to. It is claimed that the questions are not programmed, and the program is trained as a result of its interaction with the players and the information collected.

The 1990s are considered the most fundamental successes achieved in the development of AI, as well as its implementation in many areas – such as logistics, medical diagnostics, planning, situational reasoning, translation and understanding of natural languages, data processing, virtual reality, robotization in manufacturing, implementation in space technology and the military industry. All this is due to developments in hardware and Moore's law (about the increasing computing power of computers), creating connections between the field of artificial intelligence and areas of significant problems and others. From an economic point of view, the compilation of modules concerning business reporting (were mentioned above) into ERP systems that not only provide aggregated and detailed empirical data, but also support logistics, marketing, material consumption response, cash flow development and optimization, and many others. They are a smart SP or a lower level of AI.

Turning to the current term artificial intelligence, the European Union (EU) in the face of the European Parliament (EP) has adopted – "Artificial intelligence can be defined as the ability of a machine to demonstrate abilities inherent in humans – to reason, learn, plan or create." (European Parliament, 2021). When technical systems monitor their environment, receive data, process it and perform actions related to achieving a specific

goal, we can also talk about artificial intelligence. According to the Union, two areas fall within the scope of artificial intelligence:

- software: online search engines, virtual assistants, speech and face recognition systems, image recognition software;
- physical: autonomous cars, drones, robots.

In June 2020, the international organization GLOBAL PARTNERSHIP FOR ARTIFICIAL INTELLIGENCE or the original "THE GLOBAL PARTNERSHIP ON ARTIFICIAL INTELLIGENCA" (GPAI) (<https://www.gpai.ai>) was launched. The goal of the organization is to bridge the gap between theory and practice on AI by supporting cutting-edge research and applied activities related to AI. A published multimedia on the organization's website (<https://youtu.be/3FhXQP7ygY0>) shares the opinion about AI – artificial intelligence is developing at an unprecedented rate. The alleged potential for good AI also leads to a number of new challenges. To ensure the use of AI with full potential and in a responsible way, international cooperation and coordination are critical. The use of AI must be oriented towards human development in a manner compatible with human rights, fundamental freedoms and democratic values. GPAI helps achieve better overall results than any country could achieve on its own by bringing together a wide range of AI professionals from diverse groups and sectors. It brings together their cutting-edge research and applied projects creating a bridge between countries to bridge the gap between theory and practice. Recently, GPAI specialists have been working on four themes/areas: AI responsibility, data management, future work, innovation and commercialization. In the first two years alone, GPAI specialists roughly doubled the list of member states.

AI has the power to help us navigate the most pressing global issues from climate change to social inequality. GPAI, its member countries and experts/specialists hope to guide us into the future noting that AI is a significant force for a better world.

6. Real fears or overexposure to the AI issue. Public sentiment and attitudes

With the development of AI, the popularization of ChatGPT, a number of global organizations, such as the European Union, the Global Partnership for Artificial Intelligence, and even the G7 have raised the issue of the safety of people, societies, their independence. Schools and universities were also amazed and the opportunities for students, students to pass their exams, tests with the help and application of artificial intelligence. Internal discussions arose about the quality of education, the reliability of assessment and the future theoretical knowledge and opportunities of current and future graduates. In a number of professional circles, such as accounting, finance, programming, even journalism, discussions have opened about the future of the profession and whether some service positions will be replaced by artificial intelligence. From a social point of view, the emergence of fears about unemployment and the transformation of the less qualified people of society into AI have begun in the general public.

Perhaps as a result, the European Union conducted a Eurobarometer survey as early as 2017, with results showing that 88% of Europeans surveyed believe that AI technologies require careful management. (European Parliament, 2021). Just over half, 61% view AI and robots positively. In a timeline in 2020 (during the COVID crisis), the European Commission proposed a "Unified approach to the development of artificial intelligence technologies" (European Parliament, 2021) based on: — support for innovation and promotion of the introduction of new technologies; preparation for the resulting socio-economic problems; provide an ethical and legal framework. As a result, it was decided to set up a special committee on artificial intelligence with the task of studying the impact and challenges, preparing a proposal for a road framework in the field of (European Parliament, 2022). The committee members set themselves the main goal of drafting AI legislation that puts people's needs at the forefront. (European Parliament, 2023). In its analyses published on the official website of the EU (European Parliament, 2022) 5 (five) groups of AI benefits shall be indicated. In short they are:

- benefits for citizens;
- business opportunities;
- better public services;
- strengthening democracy;
- security and safety.

The defined threats and challenges are:

- the use of AI to a too small or too large extent, which can lead to significant advantages for certain regions;
 - responsibility for problems;
 - threats to fundamental freedoms and democracy;
 - impact on jobs;
 - impact on competition;
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- safety and security risks;
- transparency problems.

The table below will present more extensively and in detail, an attempt will be made through a SWAT analysis for their comparison and definition.

Table 1

	Positive	Negative
Intra-EU	<p>Strong points</p> <ul style="list-style-type: none"> – benefits for citizens – better healthcare, cheaper products, safe transport, more accessible information, safer workplaces (robot deployment), distance learning; – better public services – application of AI in the public sector, such as public transport, education, waste management (potential contribution between 1.5-4% of AI to reduce greenhouse gas emissions by 2030. EP Research Service, 2020); – strengthening democracy – fighting disinformation and cyber attacks, supporting decision-making based on objective criteria, lack of prejudice and discrimination; – security and safety – justice, crime prevention, in warfare for the destruction of enemy information systems (cyberwar). 	<p>Weaknesses</p> <ul style="list-style-type: none"> – the use of AI to a too small or too large extent, which can lead to significant advantages for certain regions; – the responsibility for problems – the owner (user, operator), manufacturer, developer of AI. Who is responsible for an accident; – threats to fundamental freedoms and democracy – discrimination and non-objectivity (numbers for the recreation of complex social phenomena can make artificial intelligence appear accurate and based on facts, when in fact it is not); – impact on jobs – the disappearance of many professions or posts (14% of jobs can be significantly automated, and another 32% can undergo significant changes – EP Research Service, 2020);
External to the EU	<p>Opportunities</p> <ul style="list-style-type: none"> – business opportunities – new products and services, green and circular economy, optimization of supply chains, energy saving, increased production, quality improvement and customer service (by 2035 growth between 11-37% in labor productivity is projected – EP Research Service, 2020); 	<p>Threats</p> <ul style="list-style-type: none"> – responsibility for problems – the owner (user, operator), manufacturer, developer of AI; – impact on competition – elimination of multiple competitors by accumulating a significant amount of information in a limited number of companies; – safety and security risks – integration of hardware and applications into the human body (of low quality or falling under unauthorized control), lack of regulation for AI applications in weapons and the loss of control over them; – transparency problems – sending targeted messages to the consumer, disinformation, difficulty communicating to recognize a person or machine responds.

Source of explanations and EP categories (European Parliament, 2022)

In 2021, the EP adopted a summary report (consisting of 5 (five) reports from Member States) on artificial intelligence and its issues. During the trial, "MEPs insisted that human oversight and clear rules are needed when artificial intelligence technologies are used by police or border authorities." (European Parliament, 2023). "The question is not whether AI systems can produce racially biased and discriminatory outcomes. We know for sure that this is a fact", says the author of the report Petar Vitanov (S&D, BG). (European Parliament, 2023). Parliament also called for a ban on the automatic recognition of people in public places.

Another global organization of great importance, the G7 has also shown concern about the future in the face of rapid and uncontrolled development of AI. The agenda of the meeting (<https://www.mofa.go.jp/files/100506878.pdf>) of the organization scheduled for May 30, 2023 in Japan includes issues related to the challenges of AI, generative tools, and ChatGPT. Takeaki Matsumoto, Minister of Communications of Japan, As well as the current chairman of the G7, said that the meeting will address issues such as the protection of intellectual property, the spread of disinformation and the proper management of this technology. It should be noted that the established G7 Working Group is closely cooperating with the Global Partnership on AI (GPAI), OECD, EP, with the task of providing recommendations to the Heads of State by the end of 2023.

Artificial Intelligence Godfather Geoffrey Hilton recently left tech giant Google (DW, 2023). In an interview with the New York Time and the BBC, he said: "For now, AI programs are no more intelligent than us, at least as far as I know. But soon they may be." (DW, 2023). He said he feared that artificial intelligence posed "serious risks to society and humanity" (DW, 2023). In conclusion, according to him, in the short term, artificial intelligence will bring more benefits than harm, so its development should not be stopped for the time being. According to Hinton, the great international competition will also make it difficult to pause the development.

7. Conclusion

From the analysis of publications from the scientific community, business, NGOs, institutions and international organizations with significant influence and role worldwide (EP, EU, G7, GPAI) it can be concluded that AI would be extremely useful and would bring significant progress in every respect of social and economic life, such as climate change, ecology, supply chains, production, objectivity, collection, storage and analysis of data, centralization of general knowledge and greater accessibility to it, but its development should not be uncontrollable and to the detriment of societies, humanity and its values.

ERP systems under the pressure and needs of businesses have evolved from standalone applications to a compilation of applications with the ability to provide suggestions for optimizing the business process, which in itself makes them intelligent systems and somewhat containing AI, but for now with the restriction of self-learning.

In the future, there will be uncertainty and the issue of establishing and enforcing regulation on AI, its developers and its implementation.

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