

The Accounting Education and the Accounting Profession: Today and Looking Ahead

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Abstract. The subject of the report is accounting education and the accounting profession, with the focus on their current state (in Bulgaria and around the world), and the possible directions in their development are outlined. The tasks set by the author are to clarify the state of accounting education and the accounting profession; the interest, supply, demand and realization of accounting specialists, as well as the problems to be solved. The research approach is mainly qualitative, based on the author's teaching experience (37 years) and practice as a CPA (29 years), including an analysis of the literature on the subject. Some quantitative (statistical) data were also used, but only to illustrate some of the author's statements. The limitations of the study are related to the lack of publicly available information in Bulgaria on the number of students studying at Bulgarian universities in the specialty "Accounting", as well as data on the number of specialists employed in the field of accounting. The main conclusions are related to the understanding that the future of the accounting profession is directly dependent on its ability to perform new functions, through which to create benefit and value for enterprises. This requires a change in education and training by including academic disciplines that would integrate accounting knowledge with financial, business knowledge, management skills, and technology. The need for increasingly active communication in education with representatives of practice and with professional organizations of accountants/auditors is emphasized. It is necessary to seek approaches and means for developing the analytical, strategic, and managerial thinking of future accountants, at the expense of the currently prevailing study of regulatory acts and the development only of technical skills related to debiting and crediting accounts. Teamwork skills; communication skills; high foreign language training, including in the field of specialized professional knowledge and terminology, must be improved. It is imperative to improve computer training, especially that related to direct professional duties such as: working with office packages; with specialized accounting software; working with ERP systems; working with large databases (Big Data) based on AI.

Key words: accounting education; accounting profession; digitalization and artificial intelligence in accounting and auditing; the future of the accounting profession.

Received: 13.05.2025

Revised: 22.05.2025

Accepted: 11.06.2025

Published: 30.06.2025

1. Introduction

Recently, it has become extremely fashionable to talk about visionaries. Especially when it comes to geopolitics, digitalization, global social, economic, cultural and other significant problems, in general, about the future of the world. The theme of this conference - "Accounting and Control: Traditions and New Challenges in Creating Value and Sustainability", as well as the occasion for it - 105 years of teaching accounting disciplines at the University of Economics - Varna, Bulgaria, in themselves provoke an attempt at such a thinking - more conceptual, more strategic, more visionary. But not to be in tune with the modern contemporary wave of public discourse, but because the state and problems in accounting education and profession really require this.

What dominates today is a pronounced desire of leading specialists and companies working in the field of AI to replace, displace human thinking, especially in highly sensitive areas, with a huge social effect (education, science, finance, taxes, accounting, auditing, law, medicine, the military, media, etc.), with the motive of easing, intensifying and improving human labor, raises many questions, even doubts, and inevitably leads us to quote some of the current technology gurus, from the so-called new techno-oligarchy ("Silicon Valley Billionaire's Club"), which has been talked about a lot lately. We are talking about people like billionaire Peter Thiel (co-

founder of PayPal; owner of the technology company "PALANTIR Technologies"); blogger Curtis Yarvin; Elon Musk - the richest person in the world at the moment and a leading figure in the newly created DOGE department, which deals with the efficiency of government spending in the USA. All these technocrats are prominent representatives of the so-called neo-reactionary movement in the USA, which builds hopes, dreams and plans for the future of humanity, based predominantly on technology.

The understandings of the leading, super rich technological elite in the USA, according to many, lead to "replacing political governance with that of the corporate business elite (a thesis from the views of P. Thiel); building new public relations and introducing artificial intelligence into process management and maintaining public systems, which will gradually pass entirely into private hands - including healthcare, education and security." (Daskalov, M., 2025).

Without being strongly subject to conspiracy theories, the penetration and influence of large technology companies in all spheres of the economy, in government, in education and in the entire socio-political life is an indisputable fact. Digitalization and control through it (exercised by the one who programs the relevant software solutions and by those who have access – permitted or not, to the relevant information) are the leading goal of modern techno-oligarchs, who are already striving to manage entire countries through technology, and in the future – the world, if possible the entire cosmos.

It can be summarized that the world is indeed in a stage of complex, significant, difficult to predict transformation, which inevitably affects all aspects of people's socio-economic life, including the development of education, specifically accounting; of labor and professions, including accounting. Technologies, powerful technology companies and their managers and owners, and the desire, through digitalization and the application of artificial intelligence, to manage and control the entire socio-economic and political system, are part of the leading characteristics and challenges of the present and future development of the world. Penetration through technology everywhere; access to huge databases of all kinds (financial, statistical, medical, social, military, etc.), allows large technology companies to develop their achievements in the field of AI; to earn huge amounts from state, government, and corporate orders, and their financial and control power to subordinate everything in a given country (and beyond).

The subject of this paper is the accounting education and accounting profession today and in the future, through the prism of the environment in which they operate, and the subject is a brief summary of their current state (in Bulgaria and around the world) and an outline of possible directions in their development. The purpose is to highlight the problems and unresolved issues facing accounting education and the accounting profession, in the hope of finding means and ways to solve them.

The tasks that the author sets himself in the most generalized form are to clarify the state of accounting education and the accounting profession; interest and attitude towards them; the supply and practical realization of accounting specialists, the problems to be solved; the challenges and prospects in their development.

The research approach is mainly qualitative, as based on the author's teaching experience (37 years), and practice as a registered auditor (CPA) (29 years), as well as monitoring and analyzing the literature on the subject, an understanding of the state, problems and prospects for accounting education and profession is formed. Some quantitative (statistical) data were also used, but only in order to illustrate some of the author's statements.

2. On the state of accounting education and the accounting profession

In the ocean of information, research, publications, comments, etc. similar, as leading trends and challenges for the accounting profession (and this also reflects on accounting education) at the moment and in the future, the following are outlined:

1. The growing digitalization and activities for the application of artificial intelligence (AI) in accounting and auditing. At this stage, AI is mostly applicable to repetitive routine operations related to data entry; automatic accounting entries; comparison, reconciliation and distribution of amounts related to certain transactions (bank payments, for example; calculation of key performance indicators; financial analysis, forecasting and risk management; preparation of financial models; identification and analysis of anomalies, atypical transactions, fraud, deviations).

2. Use of cloud technologies in accounting, which allows for flexibility, remote access, efficiency.

3. Reporting on important non-financial indicators, processes and phenomena, such as currently the so-called sustainability and expressing an opinion on the information related to it, are most relevant. No matter how much there are disputes and conflicting views on these issues, they are likely to be present in the work of accountants and auditors in the future. Because in this area there are opportunities for the profession to contribute to increasing company value.

4. Increasing the volume of consulting services in the field of financial reporting; cost management; management of company cash flows; tax planning and taxation; financial management and restructuring of the

business and etc.; protection of information systems and data storage; prevention and detection of financial fraud and abuse.

5. Need for constant maintenance of professional qualifications (knowledge and skills) due to the great dynamics in the economic environment; the complexity and changes in regulations and the ever-increasing penetration of technologies.

In support of the above, market experts predict that accounting firms will continue to increasingly implement various technologies for the automation of part of their activities and processes, as well as for AI, with the increase in investments for this in the next few years (2025-2027) being determined by a growth of 42.5%. (Wifitalents, 2025).

A starting point for the discussion related to the current state of accounting education and the accounting and auditing profession requires some analysis of the available statistics (in Bulgaria and around the world) regarding the number, increase/decrease of accounting and auditing students in recent years; the number of candidates for certified accountants and those who have successfully passed these exams; the number of accountants; the number of announced job vacancies for accountants, auditors, controllers, financial analysts, etc. It is important to note that unfortunately, Bulgarian Ministry of Education and Science (MES) does not disclose information on the number of those admitted, respectively. graduates by specialty (e.g. how many are in the specialty "Accounting" / "Accounting and Control / Audit" / "Accounting and Finance"). MES publishes information only by professional fields, e.g. "Administration and Management" and "Economics". This does not allow (at this stage) to study and analyse the number of young people admitted and subsequently graduated from higher education in "Accounting/Auditing" based on publicly available data. Which in turn makes it impossible to assess:

- What is the dynamics and interest to in accounting education;
- How many people practice the profession in its various possible positions;
- What is the demand for accounting specialists and is there a synchronization, a balance between demand and supply?

The information from the Bulgarian National Statistics Institute (NSI) on graduates by year with an economic focus is in the educational field of "Economic Sciences and Administration", as publicly available data by major, including for the specialty "Accounting/Auditing" is also not available.

We also do not find public information from the Ministry of Labour and Social Policy on the labour market, in particular with data on employment, unemployment, estimated employment and demand, in the accounting and auditing profession.

Job vacancies for accountants, auditors, financial analysts, controllers can be found on the websites of the Labour Bureau/Employment Agency, as well as on specialized platforms such as jobs.bg. For example, as of 5.04.25, the Labour Bureau announced a total of 20,026 vacancies. However, finding the number of vacancies for a specific activity/profession is very difficult due to the way the site's software is built. On the jobs.bg platform, for example, as of 5.04.2025, 1,742 vacancies were announced in the field of "Accounting, Audit, Finance", with a representative review of the advertisements indicating an offered monthly remuneration between 1,800 and 5,500 BGN. It is noteworthy that the largest accounting and auditing company in the world - PwC, also located in Sofia, as of 5.04.2025 has announced 24 vacancies in the above area (with a total number of employees at the same time of 105).

What do the data indicate regarding the above issues in a highly developed economy like the USA? Here, there is a decrease in the number and interest in higher accounting education (there is a gradual outflow from master's and bachelor's degrees in accounting). But, in 2023/2024, there is a slight increase in interest in accounting in colleges (secondary schools). Maybe AI will do everything, and accountants will only help AI from time to time?! So it will be cheaper from the point of view of labour cost, and the control will be carried out also by AI. And the latter will depend on the one who programs it, directs it. A separate question is how much does the investment in technological solutions based on AI cost and which companies can afford it. As well as when will this become a mass practice.

Data from the US Bureau of Labour Statistics indicate a forecast of 6% growth in the number of employed accountants within the period 2023 – 2033, which is above average as a percentage. It is strange how such an expected increase in the number of employed accountants in the next 10 years is explained in the context of forecasts for accelerated digitalization, automation, use of artificial intelligence and almost the end of a number of professions, including accounting?

Table 1.

Accountants and Auditors: Occupational Outlook Handbook Quick Facts: Accountants and Auditors	
2023 Median Pay	\$79,880 per year \$38.41 per hour
Typical Entry-Level Education	Bachelor's degree
Work Experience in a Related Occupation	None
On-the-job Training	None
Number of Jobs, 2023	1,562,000
Job Outlook, 2023-33	6% (Faster than average)
Employment Change, 2023-33	91,400

Source: Accountants and Auditors: Occupational Outlook Handbook: U.S. Bureau of Labor Statistics, <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

The average annual number of job openings for accountants in the United States is projected to be about 130,800 over the next 10 years. (Half, R. 2025). At the same time, the average annual number of students wishing to study accounting in the United States has decreased over the past 10 years from 50,000 per year to 32,000 (2021). This drastic decline leads to a serious shortage of accountants and auditors, which is also negatively affected by the growing number of professionals who are already of retirement age and should retire. (Kenney. A., 2024).

The above shows that there are serious disparities and problems in the number of those wishing to study accounting, control, auditing, and the needs of practice. This, together with the desire for ubiquitous control through digitalization and the use of AI, is causing technology companies to seek new solutions, presented to the public as a desire for greater efficiency of work and business processes; of corporate and state management.

The problems of accounting education affect not only the number, motivation, expectations of young people to study and engage in accounting, auditing, analysis, control, but also a number of other problems related to the curriculum, teaching approaches, teacher training, etc.

A report by the Centre for Audit Quality, jointly with the American Institute of Certified Public Accountants (AICPA) indicates that the leading reason for young people not to choose an accounting specialty is the lack of interest, emotion towards it, as well as the higher salary after graduation in other specialties. (Kenney, A., 2024)

Table 2.

Reasons for not choosing an accounting specialty Accountants and Auditors: Occupational Outlook Handbook

Reasons for not choosing accounting as a major	Major reason	Part of reason
Lack interest/passion	32%	70%
Higher starting salary with other major	29%	61%
Don't want to pursue 150 hours for CPA	28%	57%
Not good enough at math to become an accountant	28%	60%
Can't afford 150 hours: need to start earning	25%	52%
Don't have skill set	24%	57%
Courses are too difficult	23%	61%
Not much variety in career paths	23%	59%
Accountants work longer hours than I want to	22%	53%
Too niche/specialized	20%	53%
Don't see people like me represented in profession	18%	46%
I don't want to take the CPA exam	18%	56%
Peers who have pursued are unhappy	18%	55%

Source: Increasing Diversity Accounting Profession Pipeline: Challenges and Opportunities, CAQ/Edge Research, July, 2023

Kenney, A. (2024). How academia is tackling the accounting talent shortage <https://www.journalofaccountancy.com/issues/2024/sep/how-academia-is-tackling-the-accounting-talent-shortage.html>

As one of the tools for addressing the problems in higher education in our country, the Ministry of Education and Science proposes the creation and use of a National Map of Higher Education in the Republic of Bulgaria

(NKVORB). It should identify the needs for the development of higher education by region and the available resource of teachers and potential candidate students, taking into account the opportunities for attracting foreign students and Bulgarians living abroad. The Ministry of Education and Science has been preparing such a map for several years. However, there have been written proposals to it from the interested institutions and individuals such as the Association of Industrial Capital in Bulgaria (AIKB, 2024), in its annual edition, to include individual specialties as criteria, and not only the overly generalizing professional areas. So far, the Ministry of Education and Science has not taken this proposal into account (MES, 2024).

As for the state of the accounting (including auditing) profession, the following data can be presented: in Bulgaria, the NSI does not publicly disclose information by types of professions/positions and activities (e.g. code 2411 Auditors and accountants from the National Classification of Occupations and activities; or Financial Manager – code 1211; Accountant, operational – code 3313, or by code 69.20 Accounting and auditing activities; tax consultancy).

We have data on Code 69.20 Accounting and auditing activities; tax consultancy: 29,840 enterprises in 2023, are performing these activities.

Table 3.

Number of persons employed in activities with Code 69.20 Accounting and auditing activities; tax consultations for the period 2018-2023

Code	Name	Employed persons					
		2018	2019	2020	2021	2022	2023
69.20	ACCOUNTING AND AUDITING ACTIVITIES; TAX CONSULTATIONS	29010	29261	28391	28934	29615	29840
Notes	Data are converted into full-time equivalent occupancy						2023/2018=10,29 % growth

Source: Through a request to the NSI by the Institute of Bulgarian CPAs - Sofia

Regarding to the dynamics in the number of persons who, on average, annually appear and successfully pass the exams for certified public accountant at the Institute of Taxation and Statistics - Sofia, we have the following data: 22 people for the period 2024-2025; for the period 2020 - 2023, a total of 69 certified public accountants were graduated, 25 of whom are certified by ACCA and ICAEW; in 2018, 7 graduated; 2017 - 14; 2016 - 15 people. The data presented in this way show that the average annual number of those who successfully pass the exams for certified public accountant is between 15-23 people. Approximately the same average number is obtained if the number of registered auditors at the end of 2023 – 711 people, is divided by all 35 years since the restoration of the profession in 1990 ($711/35=20$).

According to data from the Commission of Public Oversight of Statutory Auditors (CPOSA) as of 31.12.2023, the total number of registered auditors (individuals) is 711, with 483 (68 percent) of them practicing within individual practices. The number of registered auditors who have not performed statutory financial audit engagements is 86. The number of registered audit firms at the end of 2023 is also 86. Over the past 5 years, there have been no significant changes in the number of audit firms and auditors associated with audit firms. (KPNRO, 2024).

These trends, which have persisted over the years in the number of those who have successfully passed the CPA exams; in the number of registered auditors and audit firms, probably express the natural need of the Bulgarian market for such professionals and their services.

The studies of D. Feschiyan and Vl. Hristov (2021); of G. Chipriyanova, V. Vechev, G. Kuzmanova, R. Hristova (2022), as well as of M. Petrova and R. Petrova (2023) also reveal the current problems in the accounting profession; the transformation it is going through; the impact of technology on it.

3. Looking ahead: prospects for accounting education and the accounting profession

Regardless of the gloomy forecasts for the end of professions, incl. accounting and auditing, and their replacement by technology and AI, which in turn would significantly change the content, interest, attractiveness, and scale of accounting education, we believe that within the framework of appropriate forecasting (the next 5-10 years), these gloomy scenarios would not happen. Even less so in a country like Bulgaria, which is not among the first in terms of technologies, nor do Bulgarian companies have sufficient financial resources to invest in technologies that would predominantly or completely replace accountants, internal auditors, chief accountants and financial directors, registered auditors, financial and tax consultants. Of course, a significant part of the more

routine tasks of these specialists will increasingly be performed by relevant software products and through new hardware solutions. But, the figure of the accountant and auditor, with their functions as a consultant, analyst, forecaster, advisor creating and supporting company value, will remain. Moreover, increasingly complex legislation and regulations, including in the field of accounting, taxation, commercial law, etc., force company managers and owners to use the expertise of specialists in these areas. This in turn implies that the labor market must have such prepared personnel. Universities will continue to play a leading role in the latter, and the educational role of professional organizations should also be strengthened. Large accounting and auditing firms will continue to invest increasingly in AI-based technologies in order to improve the efficiency of their work and to solve the problems with the shortage of professional personnel. This does not mean that their personnel will disappear. Freed from routine and time-consuming procedures, it will be redirected to functions and tasks that are of a consulting, expert, control and strategic nature, and that would bring value to companies and their clients. The development of AI, related to only one aspect of intelligence – mental, will not be able by itself to solve the problems related to emotional and moral intelligence – important aspects of relationships between people, teams, institutions, clients. Therefore, accounting education has an important task in this regard. Professions that have a thousand-year history, and that deal with some of the most sensitive things for a person – their health, their rights, their money, cannot disappear so ridiculously. However, the fact is that the knowledge that these professions possess gives them a power that hinders the desire for ubiquitous control through technology, AI and automation.

The legal regulation regarding the requirements, qualifications, obligations and responsibilities of the accounting and auditing profession sets extremely high criteria for it. Unfortunately, however, there is no national strategy in Bulgaria on how institutions preparing future professionals - accountants and auditors - should adapt to the constantly changing business and social environment. Not only the government and regulatory authorities, but also business is too passive in this regard. Due to the accumulated inertia, specific folk psychology and the underdeveloped social environment in our country, the initiators in the process of improving and adapting accounting education to changing realities should be universities, actively supported and in close cooperation with professional organizations of accountants. In recent years, a leading professional organization in Bulgaria, the Institute of Certified Public Accountants (IDES), has been cooperating with some Bulgarian universities such as the UNWE, VUFZ, University of Economics - Varna, Academy of Economics "D. Tsenov" - Svishtov, etc. For this purpose, framework agreements for cooperation have been signed; round tables and discussions are held, where a number of professional issues are discussed. However, the main emphasis is on auditing and the auditing profession; accounting and auditing legislation. There is a lack of extensive, in-depth discussion and research, and even less - an unified strategy or implementation of solutions, for improving accounting education and training.

The future of the accounting profession is directly dependent on:

1. Its reputation and the public's assessment of its importance, and this acutely poses the problem of training and following professional ethics and values.
2. The scope of roles (functions) that it is able to perform in enterprises, especially in medium and large ones. This requires a change in training and preparation for new roles and challenges.
3. How can the profession be attractive to young people? What should be the balance between pay, career development, social prestige, satisfaction, work-life balance?

In the study Intuit 2020 Report, Forecast for the Accounting Profession (Intuit, 2011), the understanding is expressed that the current decade is marked by significant demographic, economic, social and technical processes that are inevitably changing the accounting profession. According to the report, there are four main trends that will affect the profession:

1. The changing business environment, which imposes and creates new opportunities.
2. Demographic changes, which change both professionals and their clients.
3. Technological changes, which shift the focus from data creation to analysis and decision-making based on the generated information.
4. High technologies, which impose a high-tech way of serving clients by professionals.

The development of e-commerce, mobile devices, social networks and all this - influenced by the rapid development of technologies, will have a huge impact on business and competition in the market in the coming years, both locally and globally. This is becoming a major factor in the change in the accounting profession: it is increasingly expected to offer competitive strategies for business, and not just prepare reports and fill out tax returns. Knowledge in the field of globalization and geopolitics, mobile marketing, international regulations and standards, are the basis of the new challenges that accountants face. This also requires new content and new approaches in their training and professional preparation.

The so-called "soft skills" (teamwork, communication, creativity) are becoming a decisive factor for the success of companies. This requires training accountants to work with Big Data and non-financial information: developing the ability to identify the information that is a key driver for creating value for the organization; identifying customer needs and offering ways to satisfy them; outlining the framework of uncertainty and risks for

the company; developing abilities for new ways of analyzing information in order to better inform management. Therefore, specialists emphasize that the new challenges facing the accounting profession also require new education. (Mani M. (2015). The statement that future financial specialists and leaders will be guided by strategies, and not only by reports and references, turns out to be true.

4. Conclusion

The future of the accounting profession is directly dependent on its ability to perform new functions, through which benefit and value are created for enterprises. This requires a change in training and preparation for new roles and challenges by including academic disciplines that will integrate (and not separate, as has been the prevailing practice to date) accounting knowledge with financial, business knowledge, management skills, and technology.

Over the past decade, leading universities around the world that train students in the fields of accounting, finance, and auditing have been trying to adapt their curricula to the needs of practice, and for this purpose they are more actively communicating with professional organizations of accountants.

The prevailing understanding is for an integrated, even internationally harmonized framework of knowledge, skills, and competencies that should be possessed by a professional accountant, and it can be differentiated only according to the type of functions performed as follows: basic, intermediate, advanced and expert level. This framework is the result of the joint efforts, research and views of academic scientists, leading national and international professional organizations and practice (business, public sector, regulatory authorities, etc.).

Employers in Bulgaria, including accounting and auditing companies, impose complex and multiple requirements on candidates for various accounting and related positions, which necessitates a change in accounting education and professional training.

Bachelor's degrees, in which accounting is mainly studied, such as "Accounting", "Accounting and Control", "Accounting and Finance", "Accounting and Auditing" must provide integrated, complex knowledge that links fundamental and general economic disciplines with special and specialized disciplines.

Approaches and means should be sought for the development of the analytical, strategic and managerial thinking of future accountants, at the expense of the currently prevailing study of regulatory acts and development of only technical skills.

Teamwork skills must be improved; communication skills; high foreign language skills, including in the field of specialized professional knowledge and terminology.

It is imperative to improve computer training, especially that which is related to direct professional duties such as: working with office packages; with specialized accounting software; working with ERP systems; working with large data bases (Big Data) based on AI. Here, without the help of large audit companies (and also IDEs) to provide software products based on AI and for audit automation, quality education will not be possible; full integration between accounting departments and computer science departments is also needed in forming the curriculum of disciplines related to knowledge and use of the latest technologies in accounting, auditing and finance, which is currently almost absent.

And again (as 5 years ago on the celebration of the 100th anniversary of the establishment of the University of Economics – Varna, Bulgaria), we will end with the prophetic thesis of the American economist Joseph Stiglitz (Nobel laureate): (Sample, J. 2018)

“Technology can significantly improve life, but only if the technological titans that control it are properly regulated. What we have now is completely insufficient.” “The regulatory structure needs to be decided publicly. This will include what data tech companies can store; what data they can use; whether they can combine different data sets; the purposes for which they can use that data; and what level of transparency they need to provide about what they do with the data.” “You can’t just let the tech giants do it. It needs to be done publicly, with an awareness of the danger that tech companies pose.” “When you have so much wealth concentrated in the hands of relatively few people, you have an increasingly divided society, and that’s bad for our democracy,” Stiglitz says.

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