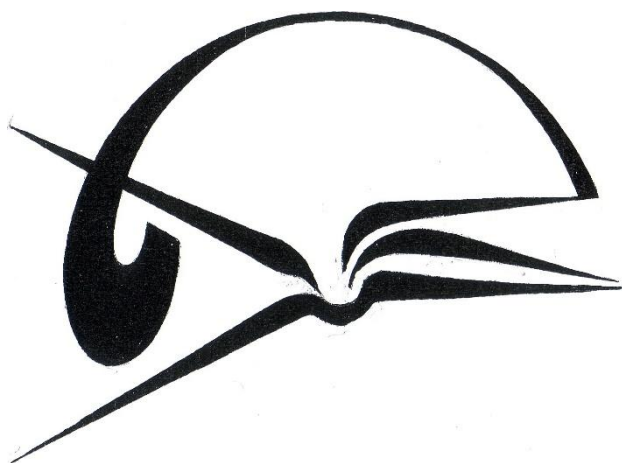


**УПРАВЛЕНИЕ И
ОБРАЗОВАНИЕ**

**MANAGEMENT AND
EDUCATION**



**ИКОНОМИКА, ФИНАНСИ
СЧЕТОВОДСТВО**

**ECONOMICS, FINANCE
ACCOUNTING**

**Бургаски държавен университет
“Проф. д-р Асен Златаров”
Том 22 (1) 2026**

**Burgas State University
“Prof. Dr Assen Zlatarov”
Vol. 22 (1) 2026**

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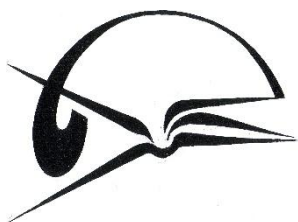
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„Проф. д-р Асен Златаров”
Ул. „Проф. Якимов”, 1
Бургас 8010, България



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ISSN 13126121

Burgas State University
Prof. Dr. Assen Zlatarov
1 “Prof. Yakimov”, Str.
Burgas 8010, Bulgaria

CONTENTS

ECONOMICS, FINANCE, INVESTMENT, ACCOUNTING

THE ROLE OF ARTIFICIAL INTELLIGENCE IN IMPROVING THE EFFICIENCY AND TRANSPARENCY OF ACCOUNTING IN THE PUBLIC SECTOR	7
Blagica Koleva, Fehmi Skender	
THE EU-MERCOSUR TRADE AGREEMENT: INDIRECT EFFECTS ON BULGARIA THROUGH EUROPEAN VALUE CHAINS	13
Eduard Marinov	
PRINCIPLES FOR COST OPTIMISATION BY ACHIEVING ACTUAL SAVINGS ON COST ELEMENTS	23
Velika Bineva	
ORGANIZATIONAL OBESITY (ORGANIZATIONAL BLOAT) AS A FACTOR OF BUSINESS PROCESS AND COMMUNICATION SYSTEM INEFFICIENCY: A THEORETICAL AND CONCEPTUAL ANALYSIS	36
Nadezhda Koprinkova-Noncheva	
ANALYSIS OF THE ACTIVE LABOR MARKET POLICY IN NORTHWESTERN BULGARIA	41
Irena Dimitrova	
INITIATIVES FOR EMPLOYMENT OF MATURE WOMEN ON THE LABOR MARKET	51
Irena Dimitrova	
IMPACT OF CYBER ATTACK RISK ON FINANCIAL REPORTING PROJECTS	59
Hristo Totev	
NON-FINANCIAL REPORTING OF ORGANIZATIONS – CORE CONCEPTS, REGULATORY FRAMEWORK, AND SOCIAL RESPONSIBILITY	63
Rusen Gigov	
THE FINANCIAL RISK IN TRANSPARENT FOOD WASTE MANAGEMENT IN SUSTAINABLE FOOD SUPPLY CHAINS	71
Rumen Angelov	
INTEGRATING DLT INTO ESG RISK ASSESSMENT: TRANSFORMING SUSTAINABLE LENDING MODELS	78
Rumen Angelov	
A MODEL FOR STUDYING THE IMPACT OF OUTSOURCING LOGISTICS ACTIVITIES ON THE LOGISTICS PERFORMANCE	87
Ivan Dimitrov, Adile Dimitrova, Andrey Runchev	
THE ROLE OF SOCIAL MEDIA IN IDENTIFYING ENTREPRENEURIAL OPPORTUNITIES AND THE TRANSFORMATION OF CONSUMER BEHAVIOR	95
Adile Dimitrova	
FACTORS CONTRIBUTING TO THE PRESENCE OF PROFESSIONAL STRESS IN SOCIAL SERVICES	102
Daniela Stoyanova	

THEORETICAL ASPECTS OF LOGISTICS PERFORMANCE

109

Ivan Dimitrov, Adile Dimitrova

DIGITAL INTELLIGENT AGENTS AS A TOOL FOR OPTIMIZATION OF ORGANIZATIONAL COMMUNICATION 116

Nadezhda Koprinkova-Noncheva

СЪДЪРЖАНИЕ

ИКОНОМИКА, ФИНАНСИ, ИНВЕСТИЦИИ, СЧЕТОВОДСТВО

РОЛЯТА НА ИЗКУСТВЕНИЯ ИНТЕЛЕКТ ЗА ПОДОБРЯВАНЕ НА ЕФЕКТИВНОСТТА И ПРОЗРАЧНОСТТА НА СЧЕТОВОДСТВОТО В ПУБЛИЧНИЯ СЕКТОР	7
Благица Колева, Фехми Скендер	
ТЪРГОВСКО СПОРАЗУМЕНИЕ МЕЖДУ ЕС И МЕРКОСУР: НЕПРЕКИ ЕФЕКТИ ВЪРХУ БЪЛГАРИЯ ЧРЕЗ ЕВРОПЕЙСКИ ВЕРИГИ ЗА СЪЗДАВАНЕ НА СТОЙНОСТ	13
Едуард Маринов	
ПРИНЦИПИ ЗА ОПТИМИЗАЦИЯ НА РАЗХОДИТЕ ЧРЕЗ ПОСТИГАНЕ НА ФАКТИЧЕСКА ИКОНОМИЯ ПО ЕЛЕМЕНТИ НА СЕБЕСТОЙНОСТТА	23
Велика Бинева	
ОРГАНИЗАЦИОННОТО ЗАТЛЪСТЯВАНЕ КАТО ФАКТОР ЗА НЕЕФЕКТИВНОСТ НА БИЗНЕС ПРОЦЕСИТЕ И КОМУНИКАЦИОННАТА СИСТЕМА: ТЕОРЕТИЧЕН И КОНЦЕПТУАЛЕН АНАЛИЗ	36
Надежда Копринкова-Нончева	
АНАЛИЗ НА АКТИВНАТА ПОЛИТИКА НА ПАЗАРА НА ТРУДА В СЕВЕРОЗАПАДНА БЪЛГАРИЯ	41
Ирена Димитрова	
ИНИЦИАТИВИ ЗА ЗАЕТОСТ НА ЖЕНИ В ЗРЯЛА ВЪЗРАСТ НА ПАЗАРА НА ТРУДА	51
Ирена Димитрова	
ВЛИЯНИЕ НА РИСКА ОТ КИБЕРАТАКИ ВЪРХУ ПРОЕКТИТЕ В ОБЛАСТТА НА ФИНАНСОВАТА ОТЧЕТНОСТ	59
Христо Тотев	
НЕФИНАНСОВО ОТЧИТАНЕ НА ОРГАНИЗАЦИИТЕ – ОСНОВНИ ПОНЯТИЯ, РЕГУЛАТОРНА РАМКА И СОЦИАЛНА ОТГОВОРНОСТ	63
Русен Гигов	
ФИНАНСОВИЯТ РИСК В ПРОЗРАЧНОТО УПРАВЛЕНИЕ НА ХРАНИТЕЛНИТЕ ОТПАДЪЦИ В УСТОЙЧИВИТЕ ВЕРИГИ ЗА ДОСТАВКИ НА ХРАНИ	71
Румен Ангелов	
ИНТЕГРАЦИЯ НА DLT В ОЦЕНКАТА НА ESG РИСКА: ТРАНСФОРМАЦИЯ НА МОДЕЛИТЕ ЗА УСТОЙЧИВО КРЕДИТИРАНЕ	78
Румен Ангелов	
МОДЕЛ ЗА ИЗСЛЕДВАНЕ НА ВЛИЯНИЕТО НА АУТСОРСИНГА НА ЛОГИСТИЧНИТЕ ДЕЙНОСТИ ВЪРХУ ПРЕДСТАВЯНЕТО НА ЛОГИСТИКАТА	87
Иван Димитров, Адиле Димитрова, Андрей Рунчев	
РОЛЯТА НА СОЦИАЛНИТЕ МЕДИИ ЗА РАЗПОЗНАВАНЕ НА ПРЕДПРИЕМАЧЕСКИ ВЪЗМОЖНОСТИ И ТРАНСФОРМАЦИЯТА НА ПОТРЕБИТЕЛСКОТО ПОВЕДЕНИЕ	95
Адиле Димитрова	
ФАКТОРИ, ДОПРИНАСЯЩИ НАЛИЧИЕТО НА ПРОФЕСИОНАЛЕН СТРЕС В СОЦИАЛНИТЕ УСЛУГИ	102
Даниела Стоянова	

ТЕОРЕТИЧНИ АСПЕКТИ НА ПРЕДСТАВЯНЕТО НА ЛОГИСТИКАТА	109
Иван Димитров, Адиле Димитрова	
ДИГИТАЛНИ ИНТЕЛИГЕНТНИ АГЕНТИ КАТО ИНСТРУМЕНТ ЗА ОПТИМИЗАЦИЯ НА ОРГАНИЗАЦИОННАТА КОМУНИКАЦИЯ	116
Надежда Копринкова-Нончева	



РОЛЯТА НА ИЗКУСТВЕНИЯ ИНТЕЛЕКТ ЗА ПОДОБРЯВАНЕ НА ЕФЕКТИВНОСТТА И ПРОЗРАЧНОСТТА НА СЧЕТОВОДСТВОТО В ПУБЛИЧНИЯ СЕКТОР

Благица Колева, Фехми Скендер

THE ROLE OF ARTIFICIAL INTELLIGENCE IN IMPROVING THE EFFICIENCY AND TRANSPARENCY OF ACCOUNTING IN THE PUBLIC SECTOR

Blagica Koleva, Fehmi Skender

ABSTRACT: *In the context of accelerated digital transformation, the public sector is facing increasing demands for efficient, transparent, and accountable management of public finances, which imposes the need to modernize existing accounting systems. Traditional accounting practices, although still widely used, are often characterized by limitations in terms of data processing speed, the possibility of human error and the limited ability to analyze large amounts of data. In such a context, artificial intelligence (AI) emerges as a significant factor contributing to the transformation of accounting processes through automation, improving data accuracy and the quality of financial reporting. The application of artificial intelligence enables automatic processing of financial transactions, data categorization, detection of irregularities and predictive analysis, which significantly increases the efficiency of accounting operations. The aim of this paper is to examine the role and significance of artificial intelligence in modern accounting, with a special emphasis on its impact on efficiency and transparency in the public sector. Through an analysis of contemporary practices, the various ways in which AI can be integrated into accounting systems are explored, as well as the challenges arising from its implementation, including ethical issues, data security and the need for appropriate regulation. The aim of the research is to analyze the opportunities and benefits of applying artificial intelligence to improve accounting practices, as well as to identify potential limitations and risks. Special attention is paid to the impact of AI on transparency, as automated systems enable better traceability of financial transactions, reduce opportunities for abuse, and improve internal control mechanisms. Within the framework of the paper, an empirical approach was applied by conducting a survey, in order to obtain a broader picture of the perceptions and experiences related to the application of these technologies in accounting processes.*

Keywords: artificial intelligence, accounting, public sector, digital transformation, transparency, efficiency, automation.

Introduction

In the modern conditions of accelerated technological development and growing complexity of public finances, the public sector is faced with significant challenges related to efficient resource management, timely decision-making and ensuring a high level of trust among citizens. Accounting, as one of the key elements in the financial management system, has an essential role in providing relevant, accurate and timely information that serves as a basis for policymaking and control of the spending of public funds.

With the development of digital technologies, new opportunities for the transformation of traditional accounting practices are emerging. A particularly important role in this process is played by the application of advanced digital solutions,

which enable the automation of complex and repetitive activities, improve analytical capabilities and increase the level of control over financial processes. In this regard, artificial intelligence is one of the most significant factors contributing to the modernization of accounting and the improvement of its functionality.

The need for greater transparency and accountability in the public sector further emphasizes the importance of introducing innovative technologies. Citizens and other stakeholders increasingly demand clarity, accessibility and accuracy of information related to public finances, which imposes the need for continuous improvement of accounting systems.

In this context, special emphasis is placed on the impact of artificial intelligence on improving

operational efficiency and increasing transparency in the operations of public institutions.

To achieve the set goal, the paper combines a theoretical approach and empirical analysis, examining the benefits, but also the challenges associated with the application of these technologies. This allows for a comprehensive understanding of the potential of artificial intelligence as a tool for modernizing accounting systems in the public sector.

1. Theoretical foundations and digital transformation in the public sector

Digital transformation in the public sector is a process of integrating advanced information and communication technologies into institutional systems, with the aim of improving efficiency, transparency and accountability in the management of public resources. Within this process, accounting plays a key role as a basic information system that provides relevant, timely and reliable financial data to support decision-making processes.

Theoretically, public sector accounting is based on the principles of accountability, transparency, and legality, with its primary function being to provide accurate information about the use of public funds. In traditional systems, accounting processes are characterized by manual data processing, which can lead to an increased risk of errors, delays in reporting, and limited ability to analyze data (Romney and Steinbart 2018, pp.10-12).

With the development of digital technologies, accounting systems are undergoing a significant transformation. The introduction of integrated financial management information systems allows for the automation of accounting operations, improving data accuracy, and connecting different financial functions into a single system. This results in increased efficiency and better control over budgetary funds (Hall 2016, p.25).

Digital transformation in accounting also includes the application of concepts such as electronic bookkeeping, automated invoice processing, electronic reporting, and digital archiving of financial documents. These tools enable a significant reduction in the administrative burden, as well as minimizing the human factor in data processing.

Particularly important is the role of modern technologies such as cloud systems and analytical tools, which enable access to accounting data in real time and their advanced analysis. In the

public sector, this contributes to better control of spending, timely detection of deviations and increased transparency in financial reporting (Gelinas et al. 2018, p.66).

In this context, artificial intelligence represents the most advanced form of digital transformation in accounting. Through the application of machine learning algorithms and intelligent data processing systems, accounting systems become capable of automatic pattern recognition, anomaly detection and predictive analysis. This enables a proactive approach to financial risk management and significantly improves the quality of financial reports.

Theoretically, this development is associated with the concept of "intelligent accounting", which implies the integration of automation, analysis and control into a coherent system. Intelligent accounting systems enable not only data processing, but also their interpretation, which is a significant advance over traditional systems.

However, the digital transformation of public sector accounting also brings certain challenges. The need for an appropriate technological infrastructure, trained staff and a clear regulatory framework are key prerequisites for successful implementation. In addition, issues related to data security, information integrity and the ethical use of technology are important aspects that must be addressed.

From a theoretical perspective, the digital transformation of accounting in the public sector represents a synthesis of technological innovations and institutional reforms, the ultimate goal of which is to create a more efficient, transparent and accountable financial management system.

2. Application of artificial intelligence in public sector accounting

Artificial intelligence (AI) is one of the most dominant technologies in the modern digital era, and its application in accounting marks a shift towards a new paradigm of intelligent financial data management. In the context of the public sector, its implementation is associated with the concept of "data-driven governance", where decisions are based on data analysis, rather than intuitive or traditional approaches (Russell and Norvig 2020, p.56).

From a theoretical perspective, the application of AI in accounting can be considered through several key functional domains: process automation, intelligent data analysis, error detection, and decision support. These domains do not operate in

isolation, but are integrated with each other within the framework of modern accounting information systems (Davenport and Ronanki 2018, p.5).

In the field of automation, artificial intelligence enables significant improvements in operational efficiency through the application of technologies such as robotic process automation (RPA) and machine learning. These technologies enable the automatic execution of repetitive accounting activities, such as recording transactions, processing invoices, reconciling accounts, and preparing financial reports. This reduces reliance on human factors, minimizes errors, and increases data consistency (Bhimani 2020, p.78).

Furthermore, artificial intelligence enables advanced analytical processing of accounting data, which is a significant advance over traditional reporting methods. By applying machine learning algorithms, systems can identify complex patterns, classify transactions, and generate predictive models. This enables not only retrospective analysis of financial data, but also proactive management of financial flows in the public sector.

One of the most significant contributions of artificial intelligence is in the area of anomaly detection and prevention of financial irregularities. By using techniques for analyzing deviations, AI systems can identify suspicious transactions, unusual spending patterns, and potential cases of misuse of public funds. This represents an important tool for strengthening control and reducing the risk of corruption, which is particularly relevant in the public sector (Kokina and Davenport 2017, p.118).

Additionally, the application of artificial intelligence contributes to improving the quality of financial reporting, through automated data verification and compliance with relevant accounting standards. AI systems enable the generation of reports with a high level of accuracy, consistency and timeliness, which is a key factor for effective management of public finances.

In a broader context, artificial intelligence plays a significant role in supporting strategic decision-making processes. Through the application of predictive analytics, it enables forecasting of budget flows, identification of potential financial risks and optimization of resource allocation. This aligns with contemporary theoretical approaches to public sector management, which emphasize the need for proactive and analytical decision-making (Romney and Steinbart 2018, pp.28).

From a transparency perspective, AI contributes to increasing the openness and accessibility of financial information. Through the

digitalization and automation of accounting processes, better traceability of financial transactions is enabled, which strengthens the accountability of public institutions. This is particularly important in the context of the concept of open data and the principles of good governance (Marr 2016, p.102).

However, the theoretical and practical implementation of artificial intelligence in public sector accounting is not without challenges. One of the key challenges is related to the quality and availability of data, as AI systems depend on large and high-quality data sets to function effectively. Insufficient digitalization and data fragmentation can limit the potential of these technologies.

Additionally, there are significant issues related to the interpretability of algorithms, i.e., the ability to understand how AI makes decisions. This is particularly important in the public sector, where transparency and accountability are key principles.

Ethical aspects also play a significant role in the application of AI. The potential bias of algorithms, the risk of data misuse, and the need to protect privacy pose challenges that require appropriate regulation and institutional frameworks.

Ultimately, the successful integration of artificial intelligence into public sector accounting depends on the synergistic effect between technology, human capital and institutional support. Only through the coordinated action of these factors can the full potential of AI as a tool for improving the efficiency, transparency and integrity of public finances be achieved.

3. Empirical analysis of the impact of artificial intelligence on efficiency and transparency in public sector accounting

In order to provide a relevant basis for empirical analysis, a survey was conducted targeting public sector employees involved in accounting and finance activities in the Republic of North Macedonia. The survey was conducted through electronic distribution of a structured survey questionnaire, delivered to respondents via online communication channels, which made it easier for respondents to participate.

The survey included a total of 100 respondents, selected through a convenience sample. The sample included accountants, financial officers, and management staff, thus ensuring a diversity of views and experiences regarding the application of modern technologies in accounting.

The selection of respondents was aimed at individuals who have practical experience with processing financial data, preparing financial reports, and using accounting systems, which enables the collection of relevant data.

This approach provides a realistic picture of perceptions and attitudes related to the application of artificial intelligence, especially in the context of its impact on the efficiency and transparency of public sector accounting.

Data collection methods

Within the research framework, a survey method was applied as the main instrument for collecting data.

The survey questionnaire was structured and consisted of five questions, designed to examine key aspects related to the application of artificial intelligence in public sector accounting. The questions were formulated in a way that allows for the measurement of respondents' attitudes on a Likert scale from 1 to 5, where 1 indicates "not at all" and 5 indicates "to a very large extent".

Analysis of the results

Table 1. Results of the survey on the application of digital technologies and artificial intelligence in accounting

Question	1 Not at all	2 To a small extent	3 Partially	4 To a large extent	5 To a very large extent
1. How present are digital or automated accounting systems in your institution?	6%	12%	28%	34%	20%
2. How do you assess the role of artificial intelligence in improving the efficiency of accounting processes?	4%	10%	22%	38%	26%
3. How much does artificial intelligence contribute to reducing errors in accounting work?	5%	11%	24%	36%	24%
4. To what extent does artificial intelligence influence increasing transparency in financial reporting?	7%	13%	25%	33%	22%
5. How much do you think the application of artificial intelligence improves overall accounting?	3%	9%	23%	40%	25%

Source: Survey research conducted by the author

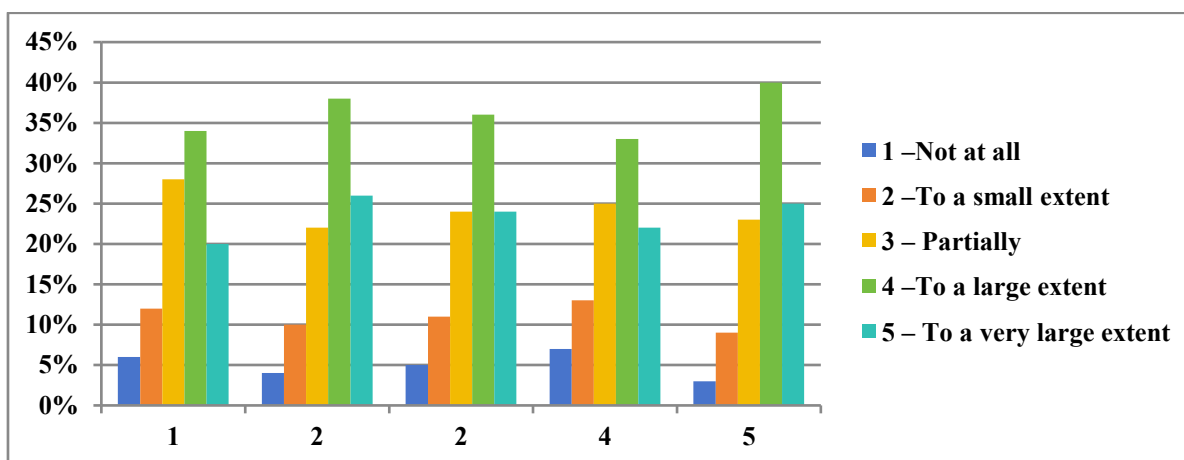


Chart 1. Results from the survey on the application of digital technologies and artificial intelligence in accounting

Source: Survey research conducted by the author

Interpretation of results

The analysis of the results obtained from the survey shows that digital and automated accounting systems are significantly present in the surveyed institutions. Namely, the majority of respondents (54%) reported that such systems are used to a large or very large extent, which indicates a high level of digitalization in accounting processes. This result indicates a gradual modernization of accounting practice and acceptance of modern technologies.

Regarding the role of artificial intelligence, the results show that respondents have a predominantly positive attitude. A total of 64% of respondents believe that artificial intelligence significantly improves the efficiency of accounting processes. This data indicates that artificial intelligence is recognized as an important factor for automation, acceleration of work processes and increased productivity.

Similar results were obtained in terms of error reduction, where 60% of respondents believe that artificial intelligence has made a significant contribution. This confirms its role in increasing the accuracy and reliability of accounting data, which is particularly important for quality financial reporting.

Furthermore, the results indicate that artificial intelligence also contributes to increasing transparency, with 55% of respondents giving a positive assessment (answers 4 and 5). This suggests that modern technologies enable better traceability, control and availability of financial information, which is crucial for trust in the accounting system.

Finally, the highest level of agreement was observed on the question of improvement in accounting, where 65% of respondents believe that artificial intelligence has a strong positive impact. This result indicates that artificial intelligence is not seen only as a tool for individual tasks, but as a factor that transforms the entire accounting.

Overall, the results obtained show that there is a high level of acceptance of digitalization and artificial intelligence in accounting, as well as a strong awareness of their benefits in terms of efficiency, accuracy, and transparency of operations.

Conclusion

Modern digital transformation is significantly changing the way accounting functions, especially in the public sector, where the demands for efficiency, transparency and accuracy are

constantly increasing. In this context, the application of artificial intelligence is an important factor for improving accounting processes. The paper analyzes the theoretical foundations of digitalization and its impact on accounting systems, as well as the application of artificial intelligence in this area. The findings indicate that its application contributes to the automation of processes, faster data processing and improvement of the quality of financial reporting, which directly affects decision-making.

Within the framework of the paper, a survey was conducted in the Republic of North Macedonia, in order to understand the attitudes and experiences of public sector employees. The results indicate that artificial intelligence has a positive impact on efficiency and transparency, but also that there are certain challenges related to the lack of professional staff, data security and implementation costs.

Overall, the paper shows that artificial intelligence is a significant factor in the modernization of public sector accounting, with the potential to further improve its efficiency and transparency.

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Blagica Koleva

Mobile phone number: +389 70 327 222

email: blagica.koleva@ugd.edu.mk

Fehmi Skender

Mobile phone number: +389 70 336 690

email: fehmi.skender@vision.edu.mk