THE CREDIBILITY OF FINANCIAL AND ACCOUNTING INFORMATION IN THE DIGITAL ERA: BLOCKCHAIN-BASED CHALLENGES AND SOLUTIONS FROM THE PERSPECTIVE OF PROFESSIONALS

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Abstract: *The digital transformation of financial and accounting processes has generated growing interest in technologies capable of enhancing the credibility, transparency, and security of financial and accounting information. Among these, blockchain technology is considered one of the most important emerging technologies, with the potential to transform accounting and auditing practices. The purpose of this research is to analyze the perceptions of accounting professionals regarding the credibility of financial and accounting information in the context of digital transformations and to assess the potential of blockchain technology to contribute to increased transparency, security, and trust in financial and accounting information. The research is quantitative in nature and is based on a survey administered to 82 respondents from the fields of accounting, auditing, and academia. The research results highlight that respondents perceive blockchain as a technology with significant potential to increase transparency, data security, and trust in financial reporting. At the same time, the results indicate the existence of significant challenges regarding the implementation of this technology, including low levels of digital literacy, high implementation costs, and an inadequate regulatory framework. The research also highlights a low level of familiarity with blockchain technology at the national level.*

Keywords: *blockchain technology, financial-accounting information, digital transformation, accounting profession*

JEL: M41, O33

Introduction

The first and most significant application of blockchain technology was in the world of cryptocurrencies. It emerged with the launch of Bitcoin in 2009 as the technological infrastructure underpinning the new decentralized protocol (Sinha, 2019). Since its inception, blockchain technology has evolved beyond its initial application in the field of cryptocurrencies to encompass a wide range of industries and use cases. Blockchain is a system of distributed and decentralized ledgers that enables the transparent and immutable recording of transactions across a network of interconnected nodes; its fundamental principles include decentralization, immutability, transparency, and security (Prokopenko et al., 2024; Juneja, 2024). Therefore, decentralization eliminates the need for intermediaries by distributing the ledger across a network of participants; immutability ensures that, once recorded, data cannot be retroactively modified; transparency is achieved through real-time visibility of transactions for all network participants; and security measures, such as cryptographic hashing and consensus mechanisms, prevent unauthorized access and fraudulent activities (Prokopenko et al., 2024). Thus, the distributed database operates through the consensus of network participants and is capable of recording the entire history of transactions to guarantee data integrity and immutability (Cernea et al., 2022). Each transaction is encoded and added to an immutable chain of transactions, distributed to all ledgers (nodes) in the network and stored independently by each participant, so that all records are time-stamped, encrypted, interconnected, and impossible to modify subsequently (Pugna & Duțescu, 2020).

The original premise of blockchain technology is to establish trust within a peer-to-peer (P2P) network, eliminating the need for any type of third-party oversight through the use of verifiable

mathematical proofs. This trust mechanism allows participants in a P2P network to transact with one another without having direct trust in each other and without needing to know the real identities of the parties involved. A record of transactions between participants is stored in a chain consisting of data structures called blocks, hence the name „blockchain", with each participant maintaining a copy of this record (Pratt, 2026). For this reason, blockchain is sometimes also referred to as distributed ledger technology (DLT). Each instance of this ledger, stored by every participant in the network, is updated simultaneously across the network, with no possibility of retroactively altering the records (Hassan et al., 2021).

Without a doubt, blockchain is one of the most „trendy" technologies today, with significant disruptive potential for the economic and social spheres, making it a topic of major interest for both industry and academia. At the same time, as a technology that has not yet reached maturity, most researchers focus on its technical aspects (Pugna & Duțescu, 2020). Currently, a review of the specialized literature reveals few scientific studies on the importance of blockchain technology in the field of accounting. However, it is evident that the accounting system is undergoing a continuous process of transformation, and scientific research can go hand in hand with the technological field in studying its current and future uses within organizations. In this endeavor, an ongoing dialogue between accounting and technology is necessary, given the growing impact of digitalization on the economic environment (Pedreño et al., 2021). Although both researchers and accounting professionals agree on the disruptive potential of blockchain technology, it is still unclear how these transformations will unfold, what challenges and risks they will bring along the way, and how they will affect the accounting profession (Pugna & Duțescu, 2020). Although blockchain technology is still in an experimental stage and faces challenges related to data processing capacity, information confidentiality, and regulation, in the long term its use could help reduce errors and the manipulation of financial results, improve the quality of financial and accounting information, and reduce information asymmetry (Yu et al., 2018).

In recent years, the limitations of traditional accounting systems, including issues related to data reconciliation, susceptibility to errors and fraud, and a lack of real-time transparency, have become increasingly apparent (Juneja, 2024). These challenges have underscored the urgency of identifying solutions capable of enhancing the efficiency, reliability, and transparency of financial reporting processes. In this context, blockchain technology emerges as a promising alternative, offering decentralized, immutable ledger systems that can revolutionize how financial transactions are recorded, verified, and reported. However, despite its potential, integrating blockchain technology into accounting practice is not without challenges. Concerns regarding scalability, interoperability, regulatory compliance, and stakeholders' willingness to adopt emerging technologies present significant obstacles that must be addressed (Prokopenko et al., 2024).

In the field of financial accounting, traditional methods have long relied on centralized systems and manual processes for recording, reporting, and verifying financial transactions. Financial accounting serves as the cornerstone of economic decision-making, providing stakeholders with timely and accurate information about an entity's financial position and performance (Yu et al., 2018). Financial accounting aims to record transactions, prepare financial statements, and ensure compliance with regulatory requirements. However, traditional accounting systems are often criticized for difficulties related to data reconciliation, susceptibility to errors and fraud, and a lack of real-time transparency. In this context, blockchain technology is being explored as an innovative solution capable of improving the efficiency, reliability, and transparency of financial reporting through a decentralized and immutable ledger, ultimately leading to more informed decision-making and greater trust among stakeholders (Prokopenko et al., 2024).

Currently, the accounting profession faces significant challenges arising from the development and implementation of blockchain technology. The accounting profession's contribution should focus both on developing appropriate regulations and standards and on advising entities and other

stakeholders on the use of blockchain technology, as well as on optimizing internal processes and systems. New skills will be required, particularly in the technological, advisory, and analytical fields, including the ability to facilitate communication between technical staff and business stakeholders. Although blockchain poses certain challenges regarding transaction accounting, this technology can contribute to the transformation of the accounting profession by shifting the focus of work toward higher-value-added tasks, such as the analysis, evaluation, and interpretation of financial and accounting information. At the same time, transparency and rapid access to data will become essential attributes of professional practice (Pugna & Dușescu, 2020).

Given the rapid technological advances of recent decades, accounting professionals must possess digital skills, including knowledge of programming and data analysis. At the same time, they must understand emerging technological tools, use modern reporting techniques, and interpret financial and accounting information to meet reporting and regulatory requirements (Zhang et al., 2020). The literature agrees that financial robots are expected to take over a significant portion of basic accounting tasks in the future, as they represent an important component of the accounting landscape. Thus, accounting professionals must continuously improve their professional knowledge and skills, including technological abilities and the use of IT tools, to perform more challenging tasks. At the same time, education systems must respond appropriately by incorporating a higher level of technological competence (Zhang et al., 2020).

In this context, the purpose of this study is to analyze professionals' perceptions of the credibility of financial and accounting information in the context of digital transformation at the national level, as well as to assess the potential of blockchain technology to contribute to increased transparency, security, and trust in financial and accounting information.

Basic content

Literature review

Blockchain is an emerging technology capable of building trust among entities and reducing information asymmetry through the use of distributed ledger technology, thereby helping to increase efficiency and reduce costs (Li & Wan, 2021; Ameyaw et al., 2024).

Blockchain technology has attracted significant interest in academic and professional circles, becoming a key topic in the context of modernizing business processes, increasing transparency, and strengthening data security. In the field of accounting, this technology can bring about revolutionary changes by automating accounting processes, ensuring the immutability of financial records, and facilitating the transparent exchange of information among all participants, thereby strengthening trust and the efficiency of accounting practices. At the same time, the use of blockchain in financial and accounting information management can contribute both to data security and to the development of an ecosystem of mutual trust among all actors involved in the financial system (Snoussi Amouri, 2025). Thus, blockchain is based on three fundamental principles: transparency, data protection, and decentralization. The technology works by grouping transactions into blocks that are successively added to a chain of existing transactions through cryptographic mechanisms, where hashes and digital signatures are used for chain authentication (Giang & Tam, 2023). In this context, the use of blockchain technology has grown significantly over the past decade, continuing to evolve through the ongoing development of new features and functionalities (Fuller & Markelevich, 2019).

In the context of the Fourth Industrial Revolution (Industry 4.0), digital technologies are having a significant impact on financial and accounting processes and on the evolving role of accounting professionals, with an estimated 50% of repetitive accounting tasks set to be automated. The implementation of technology may lead to major transformations in the accounting profession by increasing the need for digital skills and intensifying collaboration between accounting professionals and information technology specialists (Giang & Tam, 2023). At the same time, according to Giang & Tam (2023), the major international audit firms (PwC, Deloitte, EY, and KPMG) have established

research committees dedicated to blockchain technology and its applications in the fields of accounting and auditing.

The role of accounting is to record and report an entity's economic activities. Although economic transactions occur continuously, financial and accounting information is processed and reported periodically, due to human intervention and the existence of conventional reporting periods. Increasing the frequency of updating accounting information, in order to continuously reflect economic transactions, can lead to difficult and time-consuming processes (Izzo et al., 2022).

Financial and accounting information is complex in nature, which imposes certain limitations on the use of blockchain technology. Although blockchain can be effective for certain types of transactions, the immutable nature of this technology can complicate the process of reviewing and correcting financial and accounting information. In practice, financial statements are frequently adjusted due to changes in estimates, the adoption of new accounting rules, or the identification of errors, and updating information in a blockchain-based system can become more difficult and costly (Fuller & Markelevich, 2019).

Reliability represent one of the fundamental qualitative characteristics of financial and accounting information, being essential for investors, auditors, and other users of financial reporting. A higher level of reliability contributes to strengthening confidence in financial statements and improving the credibility of the information presented. In this context, the literature highlights the growing interest in integrating blockchain technology into traditional accounting information systems. However, the actual impact of blockchain on the fields of accounting and auditing remains difficult to estimate, given the relatively recent and complex nature of this technology.

Blockchain can offer significant benefits in terms of increasing the reliability of financial and accounting information, an aspect of interest to both accountants and auditors, as well as investors. One of the main advantages of blockchain technology in the accounting field lies in the possibility of verifying financial and accounting information (Atadoga et al., 2024). Through distributed validation mechanisms, blockchain can help increase the credibility of information, particularly when verification is performed by independent entities. Unlike information controlled exclusively at the internal level, this type of verification can reduce the risk of subjective influences and strengthen confidence in the reported data (Fuller & Markelevich, 2019). For this reason, the literature highlights that blockchain has the potential to transform traditional approaches used in financial auditing.

In the same vein, Fuller & Markelevich (2019) point out that, although blockchain can offer numerous benefits, particularly in terms of data reliability and the auditing of financial statements, there are still many factors that raise questions about the widespread integration of this technology into the accounting field. Among the main challenges associated with integrating blockchain into accounting are the technology's scalability and the costs of its implementation. Although significant investments have been made in recent years to develop blockchain applications, there are still uncertainties regarding the economic efficiency and widespread applicability of this technology in the field of accounting. At the same time, the literature highlights concerns regarding data security and confidentiality. In this context, addressing these limitations is a key prerequisite for the widespread adoption of blockchain technology by accounting professionals and entities.

Although blockchain technology can help increase transparency, reduce certain errors, and create a ledger that is more resistant to tampering, it does not automatically guarantee the complete accuracy and fairness of financial statements. Ensuring the reliability of financial information in a blockchain-based accounting system requires combining technological mechanisms with rigorous audit procedures, compliance with the regulatory framework, and continuous monitoring of potential system vulnerabilities. Likewise, although it remains a polarizing and elusive technology for many, blockchain has gained considerable traction among accounting professionals. In the literature, the main components of blockchain technology applicable to accounting are considered to be smart

contracts, distributed and decentralized ledger technology, and the authorization of processes based on the digital validation of transactions (Giang & Tam, 2023).

Research methodology

The research methodology is based on the use of methods to scientific research in the socio-economic field, such as the analytical method, the synthesis method, the comparative method, the systemic method, and the questionnaire-based survey method. Thus, the research is quantitative and aims to analyze perceptions regarding the credibility of financial and accounting information in the context of digital transformations and the development of blockchain technology.

To collect data, a structured questionnaire was developed and distributed online to professionals in the fields of accounting, auditing, and academia. The questionnaire included both questions regarding the respondents' profiles and items designed to assess perceptions regarding the impact of digitization and blockchain technology on the credibility of financial and accounting information. The research instrument was structured into four main sections: respondent profile, the credibility of financial and accounting information in the digital age, blockchain and the accounting profession, and perspectives on the use of blockchain technology in the accounting field. Most items were formulated using a 5-point Likert scale, where 1 represents „strongly disagree" and 5 - „strongly agree". The use of this scale made it possible to assess the respondents' level of agreement with the statements and to analyze their perceptions regarding the opportunities and challenges associated with digitalization and the implementation of blockchain technology.

The collected data were processed and analyzed using descriptive statistical methods, with the aim of identifying the main trends regarding respondents' perceptions of the credibility of financial and accounting information and the potential of blockchain technology to contribute to increased transparency, security, and trust in financial reporting.

The research aims to identify perceptions regarding the impact of digitization on the credibility of financial and accounting information and to analyze how blockchain technology is perceived as a potential solution for enhancing transparency, security, and trust in financial reporting. In this context, the research is guided by the following research questions:

RQ1. What are the respondents' main perceptions regarding the impact of digitization on the credibility of financial and accounting information?

RQ2. To what extent is blockchain technology perceived as a solution for increasing transparency, security, and trust in financial and accounting information?

RQ3. What are the main barriers and perspectives regarding the implementation of blockchain technology in the accounting field?

Results and discussion

Although the literature on blockchain technology has grown in recent years, research on its impact on the field of accounting remains underdeveloped. The literature highlights that integrating blockchain technology into accounting can help increase the security, transparency, and credibility of financial and accounting information (Giang & Tam, 2023). At the same time, the application of blockchain can positively influence the quality of entities' accounting information systems.

To conduct the research, responses were collected from 82 respondents in the fields of accounting, auditing, and academia. The results were analyzed using descriptive statistical methods, focusing on the main perceptions regarding the impact of digitization and blockchain technology on the credibility of financial and accounting information. Below, the research results are presented and interpreted according to the main dimensions analyzed in the questionnaire.

Respondent Profile and Familiarity with Digital Technologies

The survey was conducted based on responses from 82 participants in the fields of accounting, auditing, and academia. In terms of job titles, accountants predominated (32.9%), followed by financial analysts (18.3%) and chief accountants (14.6%). Additionally, the sample included auditors, financial experts, and faculty members, which contributed to the diversity of perspectives analyzed.

In terms of professional experience, respondents are relatively evenly distributed across the various experience categories, with those having 6–10 years of experience being the most common (25.6%). The results also highlight a high level of influence of digitalization on professional activity, with approximately 70% of respondents stating that their work is influenced to a large or very large extent by the digitalization process.

At the same time, most respondents consider themselves familiar or moderately familiar with the digital technologies used in the accounting and finance field, a finding that suggests an adequate level of knowledge regarding the digital context analyzed in the study.

The Credibility of Financial and Accounting Information in the Digital Era

In order to analyze respondents' perceptions regarding the impact of digitization on the credibility of financial and accounting information, the main benefits and risks associated with the use of digital technologies in the field of accounting were assessed. Respondents rated their level of agreement with a series of statements regarding access to information, the transparency of financial and accounting processes, the security of IT systems, and the risks associated with the digital environment. Thus, Table 1 presents the distribution of responses to the main statements analyzed in this section.

Table 1. Perceptions regarding the credibility of financial and accounting information in the digital era

Evaluated aspect	Disagreement (1-2)	Neutral (3)	Agreement (4-5)
Digitization has improved access to financial and accounting information	11,0%	14,6%	74,4%
The reliability of financial and accounting information depends on the security of the IT systems used	3,6%	8,5%	87,8%
In the digital age, there are greater risks associated with the manipulation or alteration of financial data	8,6%	19,5%	71,9%
Digital systems help increase the transparency of financial and accounting information	14,6%	9,8%	75,6%
Cyberattacks pose a significant threat to financial and accounting information	13,4%	12,2%	74,4%

Source: prepared by the author

The results presented in Table 1 show that respondents perceive digitization as having a significant impact on the credibility of financial and accounting information. Thus, 74.4% of respondents believe that digitization has improved access to financial and accounting information, and 75.6% believe that digital systems contribute to increased transparency of information.

At the same time, the research results reflect significant concerns regarding information security in the digital environment. A very high percentage of respondents (87.8%) believe that the credibility of financial and accounting information depends on the security of the IT systems used. At the same time, 74.4% of respondents believe that cyberattacks pose a significant threat to financial and accounting information.

The results also highlight the perception that there are increased risks of financial data being manipulated or altered in the digital age, a view shared by 71.9% of respondents. These results suggest that, although digitization is perceived as a factor contributing to the efficiency and increased transparency of financial and accounting processes, the development of the digital environment generates new challenges related to information security and protection.

Therefore, the results obtained in this section provide a relevant answer to RQ1, highlighting that respondents perceive digitalization as having a dual impact on the credibility of financial and

accounting information. On the one hand, digital technologies are associated with improved access to information, increased transparency, and greater efficiency in financial and accounting processes. On the other hand, the development of the digital environment raises significant concerns regarding data security, cyberattacks, and the potential for manipulation of financial information. Thus, the research findings suggest that maintaining the credibility of financial and accounting information in the digital age increasingly depends on the security, reliability, and protection of the information systems used.

Perceptions of Blockchain Technology in Accounting

In order to assess respondents' perceptions of the role of blockchain technology in the field of accounting, we analyzed both their general level of familiarity with this technology and their opinions regarding its impact on the transparency, security, and credibility of financial and accounting information.

The results of this section highlight the fact that respondents' familiarity with blockchain technology remains relatively low. Specifically, **54.9% of respondents stated that they had not previously heard of blockchain technology**, while only 45.1% indicated that they were familiar with the concept. These results suggest that, although blockchain technology is frequently discussed in the international academic literature and in the context of digital transformation, awareness and adoption of it in the field of accounting remain limited at the national level. At the same time, domestic research on the applicability of blockchain in accounting and auditing is still underdeveloped.

Similarly, the level of knowledge about blockchain technology is generally perceived as low or moderate. Approximately 56% of respondents believe they have a low or very low level of knowledge about the technology, while only about 11% consider themselves to have a good or very good level of knowledge. A significant portion of respondents (32.9%) consider their level of knowledge to be average, suggesting a growing interest in this technology, even though practical expertise remains limited.

Given the complexity of blockchain technology and the expectation of a relatively low level of familiarity with it in the accounting field, a brief explanatory overview of the concept was included in the questionnaire. Respondents were then asked to assess their own level of knowledge and familiarity with this technology; the results are presented in Figure 1.

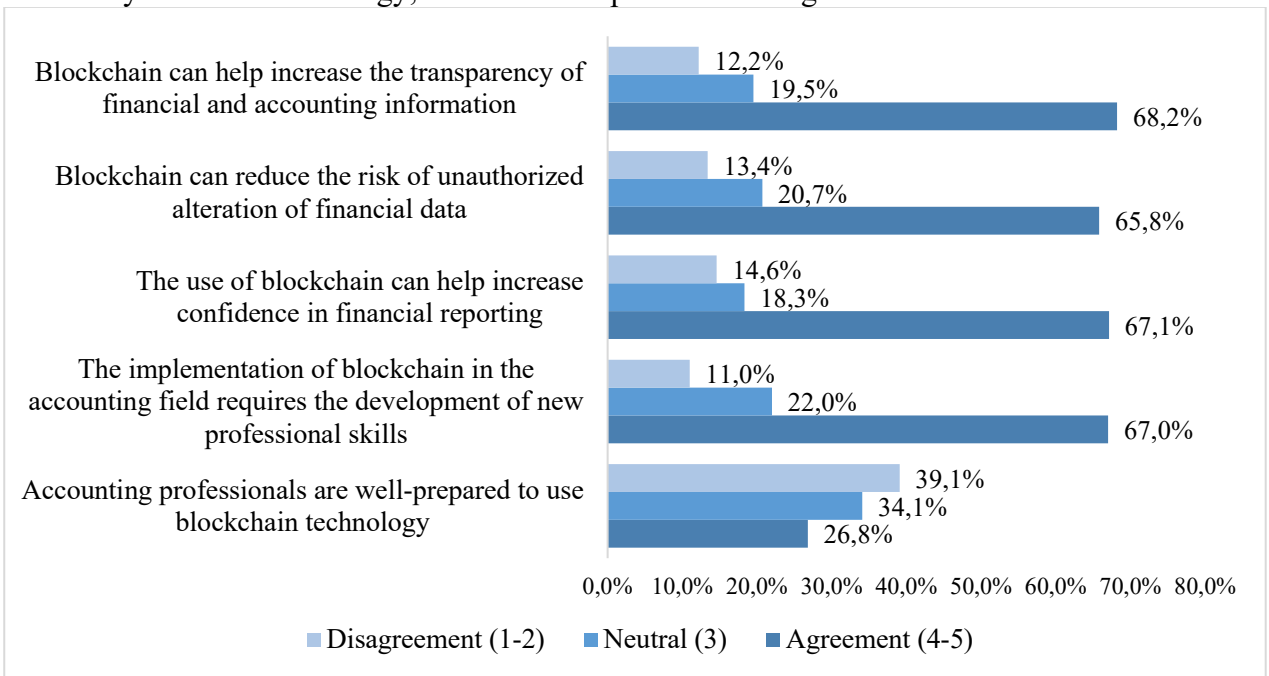

Figure 1. Perceptions regarding the role of blockchain technology in accounting

Source: prepared by the author

The results presented in Figure 1 highlight the fact that respondents perceive blockchain technology as having significant potential to improve the credibility of financial and accounting information. Thus, 68.2% of respondents believe that blockchain can help increase the transparency of financial and accounting information, and 67.1% believe that the use of this technology can help increase confidence in financial reporting.

At the same time, 65.8% of respondents believe that blockchain can reduce the risk of unauthorized modification of financial data, which highlights the association of this technology with the security and protection of financial and accounting information. The research results also indicate that the implementation of this technology in the field of accounting is perceived as requiring the development of new professional skills, a view supported by approximately 67% of respondents.

However, the results highlight a gap between the positive perception of blockchain's potential and the current level of professional readiness to use this technology. Thus, **only 26.8% of respondents believe that accounting professionals are sufficiently prepared to use blockchain technology**, while 39.1% disagree with this statement.

Consequently, the results obtained in this section provide a relevant answer to RQ2, highlighting that blockchain technology is perceived as a potential solution for increasing transparency, security, and trust in financial and accounting information. At the same time, the results suggest that the effective integration of this technology into the field of accounting depends on the development of professional competencies and the adaptation of specialists' training to new technological requirements (Ameyaw, 2024).

Barriers and Prospects for the Blockchain Implementation in Accounting

The final part of the study aimed to identify the main barriers associated with the implementation of blockchain technology in the field of accounting, as well as to assess the prospects for this technology's future impact on the accounting profession.

The results highlight that the main perceived barriers to the implementation of blockchain technology are a lack of digital knowledge and skills, as well as high implementation costs, with both issues cited by 51.2% of respondents. At the same time, 43.9% of them believe that the lack of regulations represents a significant obstacle to the integration of blockchain technology in the field of accounting. Other barriers identified by respondents included the complexity of the technology (36.6%), resistance to change, and difficulties integrating with existing systems (30.5%). In contrast, a lack of interest on the part of organizations was perceived as having little influence on blockchain implementation.

In the same vein, the international literature highlights the fact that, in addition to the advantages associated with transparency and security, blockchain technology also raises significant concerns regarding data privacy and compliance with regulatory requirements, including the GDPR. In particular, the distributed nature of the ledgers can create challenges in protecting sensitive information and controlling access to data. To this end, numerous information technology companies and international accounting firms have joined forces in an open-source collaboration to develop an advanced blockchain technology called Hyperledger. The project's main objectives focus on improving data security and strengthening information confidentiality in blockchain-based systems (Fuller & Markelevich, 2019). At the same time, Fuller & Markelevich (2019) highlight other potential challenges of implementing the technology, such as scalability issues, high implementation costs, and difficulties in integrating with existing IT systems. The authors point out that processing and distributing a large volume of transactions can affect the speed and operational costs of blockchain systems, particularly for large organizations. Furthermore, integrating the technology can generate additional costs related to consulting, staff training, data conversion, and the parallel operation of traditional and blockchain-based systems.

Looking ahead, the research findings reveal a generally positive perception of the impact of technology on the accounting profession. Approximately 49% of respondents believe that the future

impact of blockchain on the accounting profession will be high or very high, while **61% of respondents believe that this technology will become important for the accounting field over the next 10 years**. These results suggest that, despite the difficulties and challenges associated with implementation, respondents perceive blockchain as a technology with significant potential to transform the accounting field.

Therefore, the findings presented in this section provide a relevant answer to RQ3, highlighting that the main barriers to the implementation of blockchain in the accounting field are associated with a low level of professional training, high costs, and the lack of an adequate regulatory framework. At the same time, respondents express a positive view of the future prospects of blockchain technology and its impact on the accounting profession.

These findings are also supported by the academic literature, which highlights the many potential benefits of blockchain technology for the accounting and auditing fields. According to Fuller & Markelevich (2019), blockchain technology can help improve access to an entity's information for various categories of stakeholders, including auditors, investors, and regulators, as well as increase the transparency of financial and accounting information. The authors also highlight blockchain's potential to contribute to the standardization of information systems and to reduce costs associated with accounting and auditing processes. Furthermore, the continuous and transparent distribution of information can facilitate the development of continuous auditing and streamline the verification of financial and accounting information.

Conclusions

Blockchain technology is considered one of the most important emerging technologies, as it is associated with the potential to enhance trust between entities, reduce information asymmetry, and contribute to increasing the efficiency of economic processes. Although it is considered one of the leading emerging technologies, research on its applicability in the operations of entities remains limited. From an analysis, blockchain can contribute to increasing information transparency, reducing transaction costs, and strengthening trust between entities (Li & Wan, 2021).

With the advent of blockchain technology, a significant paradigm shift is taking place; this technology has the potential to transform traditional mechanisms for ensuring trust in financial and accounting information through traceability, immutability, and decentralized validation (Snoussi Amouri, 2025). At the same time, Snoussi Amouri (2025) states that improving the quality of financial and accounting information no longer depends exclusively on compliance with accounting standards and requirements, but increasingly on the use of digital technologies and the ability of entities to manage secure, transparent, and relevant information. Thus, blockchain technology is perceived as a tool with significant potential for strengthening trust in financial and accounting information and for streamlining accounting and audit processes.

The research findings highlight that respondents view digitalization both as a factor that improves access to information and the transparency of financial and accounting processes, and as a source of new challenges regarding data security and cyberattacks. Thus, blockchain technology is associated with multiple potential benefits, including reducing the risk of unauthorized data modification, increasing transparency, and strengthening trust in financial and accounting information. At the same time, the research findings indicate the existence of significant barriers to the implementation of blockchain technology in the field of accounting, particularly a lack of digital skills, high costs, and an inadequate regulatory framework (Ameyaw, 2024; Atadoga et al., 2024). Although the current level of familiarity with this technology remains relatively low at the national level, respondents express a generally positive perception of the future impact of blockchain on the accounting profession.

The research reviewed highlights the fact that the integration of blockchain technology poses significant challenges for the accounting profession, including in terms of the transformation of skills,

tools, and the way accounting activities are carried out. An increasing number of companies developing accounting software solutions are investing in blockchain-based technologies, a trend that is shaping the profile of the accounting professional and may lead to the emergence of new specializations in the fields of accounting and auditing (Giang & Tam, 2023).

Therefore, developing digital skills and increasing familiarity with emerging technologies, including blockchain, are essential for the accounting profession to adapt to new digital transformations. The research findings highlight the need to organize training programs, professional development courses, and educational initiatives at the national level, aimed at developing the digital skills of accounting professionals and familiarizing them with the applicability of blockchain technology in accounting and auditing.

In conclusion, the research findings can serve as a starting point for future research on the practical applicability of blockchain technology in the field of accounting and auditing. Given the emerging nature of the technology and its limited implementation in accounting practice, the topic offers multiple avenues for future research.

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