

The Changing Face of the Economics Profession – Do Digital Technologies Have the Capacity to Eliminate or to Support It?

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Abstract

The new digital technologies integrated into economic and social life had determined the need for professionals in the economic field to possess and to develop new skills, capable of giving organization added value. The economics students’ groundwork for these new competencies is both a necessity and a consequence of the changes that have taken place in the different market types, as they increasingly become protagonists of their own learning process. The current endeavor is an effort to explore the students’ attitude towards technology, in which the proactive attitude of economics students determines their involvement in economic life and their resultant determines how they relate to information technology as future professionals on the dynamic job market. The study is based on a number of 424 questionnaires completed between April and May 2024 by the students from The Faculty of Economic Sciences of the “Ovidius” University of Constantza, Romania, through which proactive attitudes and the active involvement into economic life and pro-technology attitudes were determined, resulting in a significant positive correlation between them.

Key words: economics students, the accounting profession, digital technologies, students’ attitude, pro-technology attitude

J.E.L. classification: A11

1. Introduction

The dependence of society's progress, both macro and micro, on choices made regarding technology has been proven by the history of the last 1000 years but also by the contemporary evidence. The current and future behaviours in the socio-economic members’ life, the way that production is organized, the communication channels are used can, to the same extent, either serve the interests of an elite but also become the foundation of general well-being and prosperity.

Since the Middle Ages, the agriculture technologization has allowed the nobility to obtain much higher incomes and to develop in the architectural field, building imposing cathedrals, in contrast to the poor life of the peasants. Later, industrialization also had the effect of stagnating the incomes for the various fields’ workers. And today, around the world, we are witnessing the process of digital technologies and artificial intelligence replacing many jobs through automation, data collection and processing.

By their very nature, the existing job on the labour market in recent decades have experienced numerous transformations under the action of rapid globalization, changes in the economic, business, social and political environment, but, in particular, as a result of innovation and technological progress (Chan et al., 2017). All this also required a conversion of university training to a competency-based training system (Kirschner et al., 1997), developing students' alongside

technical knowledge, extremely important, and skills, attitudes and values relevant to their future professional performance (Westera, 2001; Gichuru et al., 2021) becoming from increasingly protagonists of their own learning. The level of professional competence and innovation for students, conditioned by the level of motivation, involvement and satisfaction (So, H.J., Brush, T.A., 2008), together with their ability to adapt to new digital technologies, directly influences their competitiveness on the labour market (Yago et al., 2023; Gargallo et al., 2018), regardless of gender or specialization (Hsu, 2018).

The economic field is no exception. The profession has moved far beyond the threshold of accounting, analysis, budgets and forecasts, assuming a strategic role for the future businesses, cloud database management, process automatization, advanced analytics are just some of the activities set to raise the standards of this profession. Technology will support economists, but will not replace them (Frick, 2024).

International Education Standards (IFAC, 2019)(IES) issued by the International Accounting Education Standards Board (IAESB) together with extensive empirical evidence from several research studies published in indexed journals, emphasizes the needs of economics students to cultivate, apart from technical knowledge, soft-skill sets, digital and sustainability attitudes and values essential for an adequate professional practice in the economic field (Gargallo et al., 2018, Gichuru et al., 2021, Yago et al., 2023).

The economics students' attitude towards the economic environment, the labour market and digital technology determines the behaviour of future professionals in the field, and determining of this attitude' type is the first step towards improving, adapting, perfecting and implementing effective and comprehensive techniques, methods and means of technological education.

Due to its distinct structure and characteristics, in order to study the attitude towards technology, it is necessary to collect empirical data with reference to it. This study aims to validate a questionnaire that allows a comprehensive assessment of the economics students' attitude towards the ability of digital technologies and artificial intelligence to change the economics profession in the future.

The purpose of this research is to explore how the proactive attitudes of economic studies are related to their pro-technology attitudes regarding the profession in this field. These have as the basis, as a research tool for the analysis of the characteristics of the innovative attitude, a questionnaire.

The objective is to establish the existing relationships between the students' proactive attitude and their involvement in economic life, aspects that, in turn, determine their pro-technology attitude and openness to activities in the economic field that incorporate technology and artificial intelligence.

To achieve this goal, we formulated the following *research questions*:

1. Does the proactive attitude of economics students influence their involvement degree in the economic environment?
2. Do the two components analysed in the previous point determinate the pro-technological attitude of economics students?
3. Is there a direct link between the pro-technological attitude and the acceptance of managerial decisions provided by artificial intelligence?
4. According to the expectations of economics students, what are the professions in this field that will not be eliminated by the development of computer technologies and artificial intelligence?

In extension, the relevant specialized literature on this theme is presented, followed by the methodology used, by the database and by the processing methods. Chapter four highlights the main results of the research and, finally, the conclusions emphasize the connection between the pro-creative attitude, the active participation of economics students in economic life and their innovative attitudes in the field of information technology and artificial intelligence.

2. Literature review

The positive effects of technology and what it can do on the job market are obvious. The transition to technological work has caused the share of farmers in the US to decrease from 41% in the 1900s to only 2% in the 2000s (Gordon, 2000). The production boom generated by machines led to the emergence of new cities, new businesses, the economy transiting towards urbanization and industrialization and the well-being of the whole society did not lag behind. Employee salaries are on an upward trend simultaneously with the reduction of working hours and the drastic reduction of jobs that involve strenuous physical activities, technology succeeding in replacing the repetitive tasks of the previously employed human force (Acemoglu & Restrepo, 2019).

The dynamic of information technologies has given rise to a race between education and technology (Goldin & Katz, 2009), technology requiring a high level of education to be able to unlock and reap its productivity-related benefits to a maximum level (Guryan, 2009), technological changes being based, in fact, on skills (Goldin & Katz, 2009). The openness to the use of information technology during the academic process represents a trend of the 21st century (Waits et al., 2003) and digital technologies represent a generalized learning tool (Engelbrecht, 2005) with significant impact on educational processes, business, economic, social and even on personal life (Yago et al., 2023).

The proactive skills development, valued by employers, involves conceptual and operational challenges and the attitude of students towards this type of skills is essential (Chan et al., 2017; Gargallo et al., 2018) to overcome the challenges and obstacles that future economic professionals may encounter (Acemoglu & Restrepo, 2019; Yago et al., 2023) and involving the interaction between them (Gichuru et al., 2021).

Digital technologies act in a double sense, being able to take over tasks associated with different jobs, giving them productivity and profitability (Frick, 2024), but they have also generated an evolution towards positions that, until recently, did not exist, requiring new skills, currently, finding ourselves in an education-technology race (Acemoglu, D., Restrepo, P., 2019).

The study of the pro-technology attitude is based on various theoretical approaches, including the theory of rational action (Fishbein & Ajzen., 1975), the theory of the technology acceptance model (Davis, 1989), the theory of planned behaviour (Ajzen, 1991), the theory diffusion of innovation (Rogers, 2002), the stage model (Poon & Swatman, 1999) or the technology-environment-organization theory (Eveland & Tornatzky, 1990).

Previous research shows the intention of Generation Z in the economic field to profession, in particular, as accountants or bank clerks (Walczak, 2018) and the labour market requires them technological knowledge and skills and the future model of these attitudes is based on different multidimensional factors: literacy information, the use of innovative technologies during studies and the perceived support in the academic process (Zabukovšek et al., 2019), the lack of digital means during studies (Tugun et al., 2020). Students are aware of the impact of artificial intelligence, although their current knowledge is limited by the lack of practical skills in this direction (Almaraz-López et al., 2023) and they are concerned with the issue of sustainability, without a consensus regarding the necessary actions to overcome problematic situations and identify the necessary resources (Cifuentes-Faura & Noguera-Méndez, 2023).

The ingression of the new Z generation into the labour market puts managers in charge of managing generational differences between employees, differences accentuated by the phenomenon of the population aging and, implicitly, of the workforce (Iorgulescu, M.C., 2016).

3. Research methodology

Participants

Questionnaires were sent to a number of approximately 650 students pursuing bachelor's or master's studies at the Faculty of Economic Sciences of the Ovidius University of Constantza, and responses were received from 424 of them. Participation was voluntary and anonymous, with students being informed that there were no "wrong answers" or "right answers" to any of the questions.

Table no. 1 Questionnaire Respondent Structure

	Female age interval				Male age interval				Romanian students	International students
	18-27 years	28-35 years	36-49 years	>49 years	18-27 years	28-35 years	36-49 years	>49 years		
1 st year Bachelor	18	2	0	0	0	0	0	0	20	0
2 nd year Bachelor	112	11	12	0	30	3	4	0	160	12
3 rd year Bachelor	56	12	16	2	13	6	2	2	107	2
1 st year Master study	18	2	4	0	2	2	0	0	28	0
2 st year Master study	62	5	8	0	16	2	2	0	93	2
TOTAL	266	32	40	2	61	13	8	2	408	16

Source: made by authors

Questionnaire elaboration

The completed questionnaire represents an extremely useful and valid tool that allows both the evaluation of the competences, of skills and the innovative attitudes of economics students as well as their vision of the economic profession in the future. The questionnaire can be used both in the economic field and in other disciplines due to its interdisciplinary character.

A set of 37 questionnaire items was developed, 18 of which focus on proactive attitude, active participation in economic life and pro-technology and digitization attitude, being used in the present research. The data were collected between April and May 2024 through a questionnaire accessed over the Google Forms platform, and then processed.

Procedure & Quantitative results

The questions were uploaded to the platform and the link was sent to the participants, the average completion time varying between 7 and 10 minutes. They were asked to answer, depending on their situation, to a series of questions, in the first section those type was of the "single choice question" and, in the second section there were questionnaire questions with a 5-point Likert scale that they ranged from 1 (strongly disagree) to 5 (strongly agree). In about 6 weeks the data collection was completed and then the statistical analysis of the data began using IBM SPSS Statistic 29.

Table no. 2. Descriptive statistics

	N	Range	Min	Maxim	Mean	Std. Deviation	Kurtosis	Std. Error
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
Proactivity Attitude	424	7	1	8	4.51	1.431	-.544	.237
The quality of being an active participant in economic life	424	8	1	9	5.81	1.598	-.396	.237
Pro-technology attitude	424	10	5	15	9.18	1.891	-.110	.237
Valid N (listwise)	424							

Source: made by authors

To determine the pro-technology attitude, we focused on the theory of the "technology acceptance model" (Davis, 1989) and for the other types of attitudes, the levels of relevance attributed by the respondents to the different categories of questions were summed up in a similar way, depending on the aspect pursued, thus determining the scores related to proactive attitude, openness to active participation in economic life and pro-technological attitude.

Subsequently, we determined the dependence relationships and existing correlations between the indicators. The complexity of the innovative attitude interaction is confirmed by the direct relationship between the pro-technology and digitization attitude of economics students and their openness to activities in the economic field that incorporate technology and artificial intelligence.

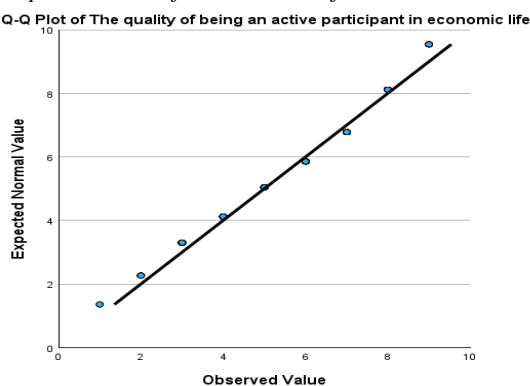
A total of 424 student responses from the Faculty of Economic Sciences were received and analysed. The distribution of their various categories of attitudes is presented in table no. 2.

4. Findings. The economist of tomorrow: more competitive, more relevant and more creative than ever

National and international organizations are constantly engaged in attracting to the work field graduates able to combine in a harmonious way the theoretical notions acquired during studies with practical ones, and the entrepreneurial activity or a job during studies can ensure the necessary balance.

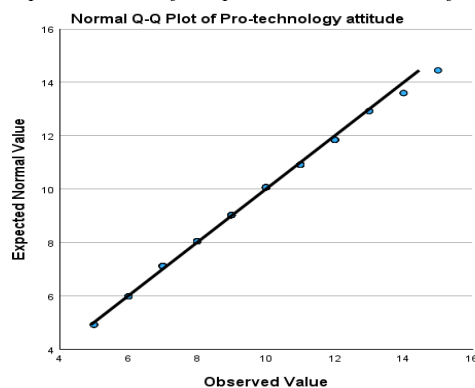
The different extracurricular activities carried out by students during their studies can have the effect of developing innovative attitudes on the employment and can offer an opening to fields of activity that incorporate information technology. In this study, the determined Pearson indicator shows the low degree linear direct correlation in the proactive attitude of economics students including here activities such as volunteering in various non-profit organizations, active participation in various student mobility programs and other extracurricular activities, and their tendency to actively participate in economic life during university studies, as employees, entrepreneurs or investors (fig. no. 1 and fig. no. 2). No differences were observed in these characteristics determined by the students' gender or environment of rural or urban origin (fig. no. 3 and fig. no. 4).

Figure no. 1. Graphic representation of the structure of students active in economic life



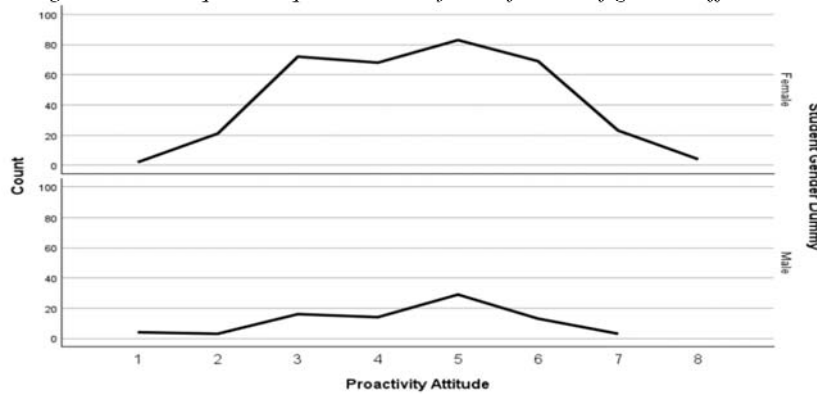
Source: made by authors

Figure no. 2. Graphic representation of the pro-creative attitude of economics students



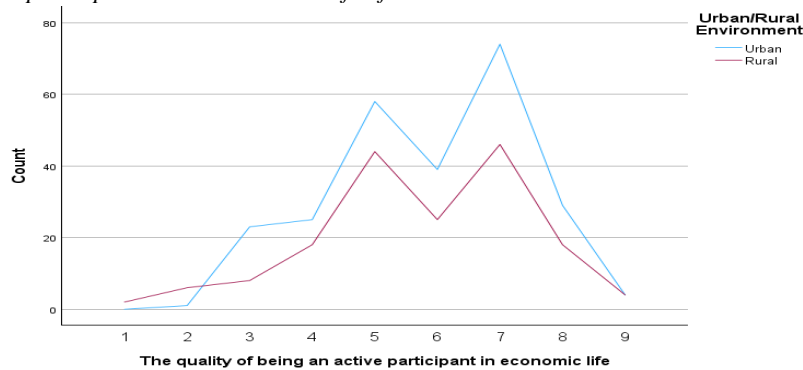
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Figure no. 3. Graphical representation of the influence of gender differences on the pro-creative attitude



Source: made by authors

Figure no. 4. The graphic representation of the influence of the environment of origin on the active participation in the economic life of economics students



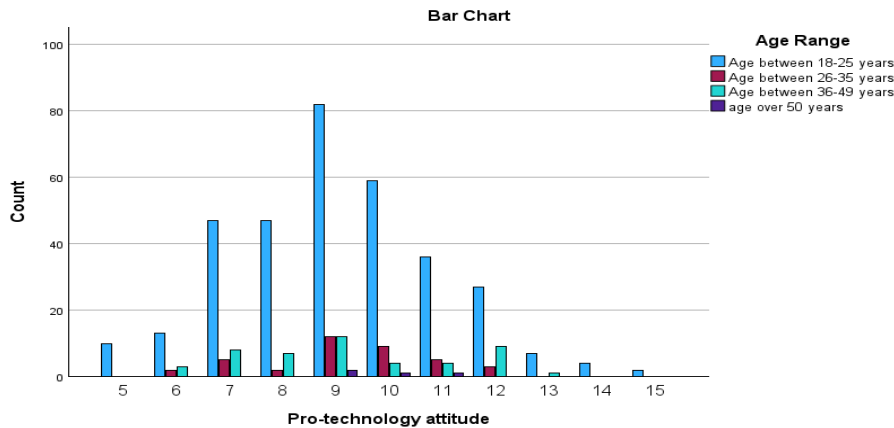
Source: made by authors

In order to acknowledge the second working hypothesis, we used the Pearson coefficient that indicates a positive linear correlation between pro-creativity and active participation in economic life, on the one hand, and the innovative attitude of the future economists, on the other hand, an aspect that enhances their ability to adapt quickly and efficiently to new ideas and new technologies, to market demands and the work environment, crucial requirements for long-term success.

The activity carried out by students during their studies, either as employees or as entrepreneurs, also imprints on them the pro-technological attitude, the ability to understand and accept AI technologies, cyber security technologies or cloud computing, to work with them, to accept the challenges and discover the opportunities in the professional world of the digitally interconnected future. Students realize that working during their studies is not only an additional source of income, but rather represents an accumulation of experience needed later, contact with people, increasing the ability to face challenges or deepening these fields with direct positive implications on the whole socio-economic environment. However, age is a determining factor in the innovative attitude of economics students, digital technologies representing solutions of the future for them (figure no. 5). All this will change the way the economic profession will manifest itself in the future, will facilitate its adaptation to technological progress, digitalization and globalization, starting from traditions towards the future.

Viewed as a unit, pro-creative activities have a weak positive impact on the innovative attitudes of future economists, although they enhance their ability to adapt quickly and efficiently to new ideas and new technologies, to the market demands and to the work environment, crucial requirements for success in the long term, but cumulates with the active participation during the studies in the economic life, the two variables determine the students innovativeness, their openness through the use of innovative technologies.

Figure no. 5. The graphic representation of the dispersion by age groups of the pro-technology attitude of economics students

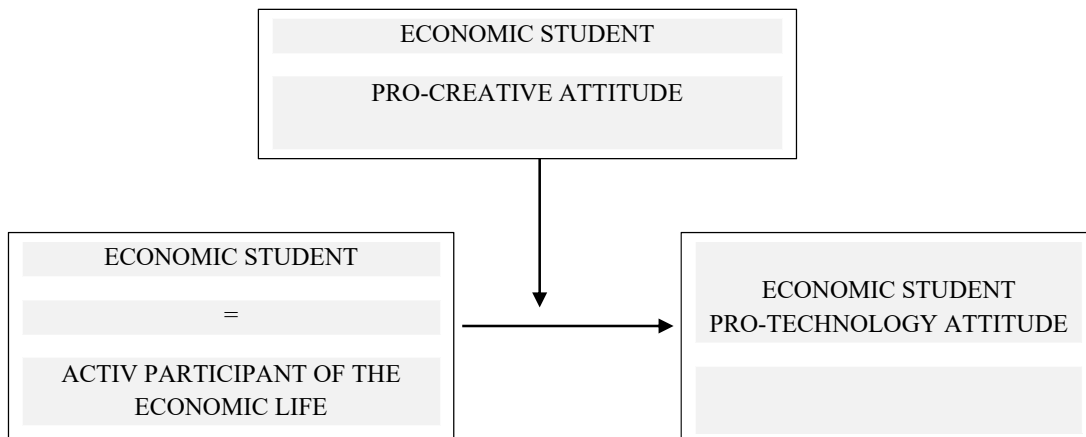


Source: made by authors

Thus, the system of ethical, moral and digital values as well as the concepts acquired within the various volunteering or mobility programs for students determine their character and economic behaviour. As many students benefit from such activities during their studies, integrated thinking and innovative behaviour will be able to be better embedded among future professionals in the economic field and connectivity with the digital and IT environment will flow much more naturally.

As a result of the analysis, the complexity of the future of the economic profession as a vector of innovative models and requires an integration of educational, social, environmental, cultural and ethical pillars has emerged. The connections between the different types of student attitudes and the implications for the economics profession in the future of technology are represented in figure no. 6

Figure no. 6. The relationships between the pro-creative attitude, the active participation in economic life and the pro-technology attitude of economics students

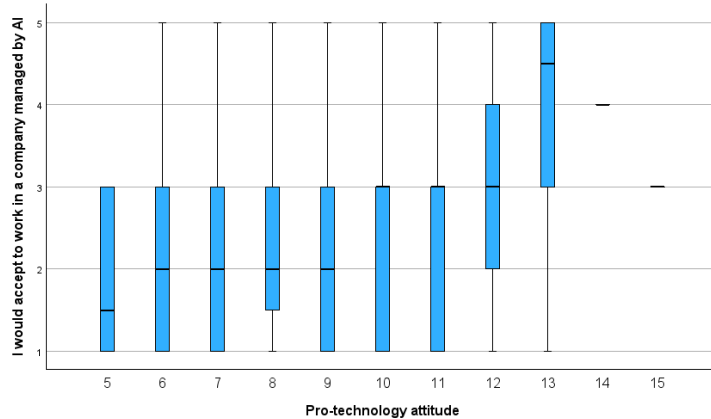


Source: made by authors

From the correlational analysis of the answers received following the questionnaires, the trend was highlighted with an average of 9.51 among girls (min.5, max.18) compared to that of 9.24 (min. 5, max. 15) among boys to understand that information technology and artificial intelligence will play an important role in their professional future. In addition, the spread of AI is not a threat to the economic profession for students, the interest of students to be users of artificial intelligence

and consumers of scientific and technological information is greater compared to their agreement to accept AI in managerial processes. The level of pro-technological attitude gives students the necessary openness to understand and accept the involvement of artificial intelligence elements in the organisations management activities.

Figure no. 7. Graphical representation of the correlation between the level of pro-technology attitude and the degree of acceptance of the emergence of artificial intelligence within managerial processes



Source: made by authors

In the second part, we focused on the students' perception of future professions in the economic field, on the disappearance and emergence of new activities in this sector. In the first place as longevity in the perception of economics students is the profession of accountant, followed by that of manager and economist and at the opposite pole are the professions in the field of sustainability, despite the general trends through such activities, a situation that requires the completion of new researches to explain this attitude. In organizations, as in life, the change represents the true constant autonomous. Emerging technologies cause major changes in all activity fields so that the next professionals in the economic field will have to mitigate the unprecedented disruptions in the business environment and to adapt to the new operational paradigms.

Figure no. 8. The chart of careers considered stable in the next 10 years by economics students



Source: made by authors

The students possess the necessary skills and abilities to perceive the potential of innovative technologies as a useful tool for the future profession of economist, but also the limitations and risks of their irrational use, aspects that will have a direct impact on future professions in the field.

5. Conclusions

Considered the "engine" of global economic growth in recent years, emerging economies impose on their participants new codes of "good practice" in business in order to align with the new requirements and to smoothly overcome all cultural, ethnic, digital or economic barriers that can make their presence felt.

The more students participate in volunteering, internship, mobility, entrepreneurship activities during their studies, the more their openness to economic activities that incorporate innovative technology is more pronounced and their connectivity with the digital environment and the IT system will flow much more naturally, which will ensure and support their integration in the economic environment much better.

The balance between the need for technology and digitization in the economic profession field and the attitude of the future professionals who will be active in the next period, will be able to be achieved in a way that is much easier, to measure in which the acceptance of responsibilities becomes part of the economic thinking during the studies through specific programs, and the innovative attitude towards digitization and technology is cultivated before the access to the job market.

The main limitation of this work is represented by the small number of students involved, the national character of the answers and the limited area of applicability, at the level of a single university. By adapting this questionnaire within other universities or within other fields of study, cultural and geographical barriers can be broken down and relevant attitudes and trends can be generated at the national or global level.

Regarding the hypotheses initiated by the work, we conclude that, for students, participating in various extracurricular programs increases their interest in actively participating in economic life during their studies and determines their perception about benefits of using innovative technologies within the future economic professions but gives them a low confidence in accepting AI technologies in the management processes.

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