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CONTEMPORARY CHALLENGES FOR ACCOUNTING AND ENVIRONMENTAL BEHAVIOR

Abstract: Industry 4.0 happened to us. It acquires a dominant role in accounting mosaic. The new accounting philosophy requires continuous reactions and managing changes.

Blockchain and artificial intelligence will affirm new categories in communication relations. The aim of the work: new philosophical views on the causes of change, their recording and digital communication networking; The subject of the work is the micro and macroeconomic part and the social dimension. Hypothesis: the ability to identify digital trends. Auxiliary hypothesis: Recognition of self-benefit.

Keywords: accounting, digitization, philosophy, innovation, change

1. INTRODUCTION TO THE PHILOSOPHY OF ACCOUNTING

The world of tomorrow, unfortunately or fortunately, whose appearance is difficult to follow, unequivocally orders "you will perish if you do not adopt our coming truths!?" Christian philosophy - proves that the truths that arise from these knowledge are not against human reason, but that they transcend it. The truth belongs to the public, it exists, independent of our knowledge of it. (Popović J. 1999. p. 16). Theology believes that philosophy is only a stimulus, which reason serves in an effort to express and define what seems incomprehensible to the public. Theology, therefore, does not consider that philosophical thinking reveals the truth - theology interprets, while Gnostics, striving for "spiritual maturity", strive to reach higher truths. Interpretation of the truth is the greatest protection against quasi-truths. Accounting strives to put an equal sign in the relationship between information and truth. We focus on the quality of accounting information and on enabling accounting to follow the achievements of artificial intelligence, as a structural part of the overall technical progress, following the symbiosis of the knowledge-based economy, the evolutionary, digital economy and the complete information structure. At the World Congress of Accountants in Sydney (VCOA 2018), a number of philosophical questions were raised that correspond to modern accounting trends, and we hope that some imposed or acquired misconceptions are gradually eliminated. It is even shown that "the provisions of ancient philosophical discussions are not so far from modern accounting"?. <https://buh.ru/articles/documents/93615/> M.L. Pyatov (Consulted 02/26/2024) Does accounting information reveal the truth? Yes and no! .It is primarily input data. which, as a result, reveals the state of the relationship between the information provider and its user, the content of the information, its structure, time coverage, the list of users, resulting from the established organisational structure and way of functioning of the accounting and information-reporting policy. "Without knowing how and to what extent company incorporated within the branch and economic system of the country, and as it is also organised, the value of the company cannot be reliably estimated". (Mikerević D. Etc., 2021. p. 113) The role of information as a form of public action, reporting and communication, through developmental changes and management

(command) action becomes dominant. Remote work confirms this and affirms digital processes. (Kondić N. Mutić S. 2021. p. 152).

Do risk and uncertainty help the truth? Philosophically and "given that future events are, to a greater or lesser extent, uncertain, business risk is always present, as well as its impact on the company's business results". strategic challenge We need a new philosophy of accounting whose information and decision-making will represent theological confirmation of philosophical truth.

Evolution occurs according to the order of activities, but with technological progress comes the acceleration of the tendencies of evolutionary processes. Accounting as a profession is not immune to technological innovation and digital transformation processes. With the acceleration of the world economy, an era of complexity will come.

We think that the practical accountant and the one who is in the process of learning, would be enriched with accounting wisdom through philosophical expression. (<https://www-audit-it-ru> (27.82023)). Culture, economic thought, views on the world and society, shape their tomorrow. Creative - economic history, is constantly searching for ways of its own functioning. (Girard, R. 1961), (Romantic lie and romantic truth, p. 325. Paris, Grasset, p. 325).

2. Economic laws and philosophical attitudes as tracing the future

Accounting focuses on the generation of information for planning, evaluation and control in organisations, where, in terms of development, it corresponds with scientific and technical achievements. The promotion of economic laws and relations in the functioning of the system are constantly the subject of philosophical research as a specific feedback loop. It is also about the aspiration of "change for the better". Scenarios of the future: general and accompanying, are inconceivable without relation: accounting information-philosophical view of development. The quality of information and wisdom shaped by philosophy will prove to be the main characteristic of potential success. It is confirmed throughout history that philosophical wisdom formed the basis of economic and social movement, because "Economic views are always an element of our general views on the world and our place in it". (Bačinić V.A., 1999. p. 607).

Thus, the concept of economic benefit is an element of the general idea of good. The auditor's code of ethics is based on general ideas about ethics, and an "economic man" is none other than a person who makes economic decisions and performs actions that have certain economic consequences. It is about a person who acts in the context of his psychology, the society he is a part of, his physical capabilities, his apperception, a man who strives for pleasure and avoids suffering, etc., etc. It is important to note that the economic consequences of technological progress are part of what happens to society as a whole due to the development of technologies. Numerous examples can be listed here in a long series.

Our understanding of economics is manifested in the social level of knowledge. It is also an indicator of development. All social sciences are expressed as views on process changes, as types of events on the basis of which the collective opinion of the structure of flows is defined. The political and scientific system and the general culture and religion, law, technology, international relations, etc. influence the currents and set of opinions about them.

Our level of knowledge and attitudes - judgments, are never right or wrong. They only reflect the system of views that prevails in society in a certain historical period. They cannot be evaluated according to the criteria of "correct" and "incorrect", if only because they influence the development of society in a certain way and are reflected in it. (Nenasheva I.A.: <http://e-koncept.ru/2013/53517.htm>). The behaviour of the environment is always unpredictable! As a rule, real forecasts are kept as confidential information, fake ones are broadcast, false hopes are raised, mistrust and changes in negative organisation and actions are broadcast. It is shown that the publication of true forecasts from an economic-philosophical understanding loses all hope. Information has become the first line of weapons (truth - lie) and the first line of wealth (science - knowledge) of the modern world. The new "rich" and the new "poor". Poverty historically persists because greed is sustained and reinforced. The need for balance is constant. The cybernetic balance is disturbed, conflicts are inevitable. Changes will occur in the ways and conditions of business and duration. It is up to accounting to record them, analyse them, distribute them...

3. Philosophy, accounting and standards

In the philosophical sense, information appears as a substrate of the management process. Financial statements are a set of information relevant for decision making. To decide means to manage. Information based on financial reports serves as a basis for analysis, evaluation and definition of decisions on strategies. (Todosijević R. (2010) p. 36-37.) Confirmation and business processes in general and their evaluation define information as a result. The act appears as the subject of the reporting element: assets, liabilities, part of the capital, income, expenditure and money as the subject of confirmation. This is the basis for the principles and rules of accounting, but also the basis of the functioning of the system. Financial results from certain business activities can be presented in financial statements. Please note that costs can be a significant item in the picture of the financial situation.

"The business and financial performance of developing economies is particularly sensitive to economic shocks. Financial markets are shallow, so funding opportunities are narrow and vulnerability to shocks is greater. Insolvency

and illiquidity in such circumstances push companies that cannot adapt quickly towards bankruptcy and liquidation, where the exposure of companies to such risks also depends on their size. The necessity of repositioning accounting in a changed business environment". Malinić D. 2023. p.16.)

"The full set of financial statements in the Republic of Serbia includes the balance sheet, income statement (statement of the total result for the period), cash flow statement, statement of changes in equity and notes to the financial statements" Peštović K. 2023 p. 256)

"The full set of financial reports in the Republic of Serbia includes the balance sheet, income statement (report on the total result for the period), cash flow balance, report on changes in capital and notes to the financial reports" (Kristina Peštović K. 2023 p. 256). "The profitability of the company, regardless of the activity, is the main goal of business. Profitability, as the degree of fertilisation of investments, enables the company to survive more securely on the market, while a higher degree of fertilisation of investments is a prerequisite for the growth and development of the company on the market". Kristina Peštović: " in (2021. p. 308)

The loss as a result changes the image of the state of the business entity. With deferred expenses, the accountant hides losses and presents a false picture of reality. By identifying and evaluating accounting content, we create assumptions for defining scenarios of economic development and the market life of companies, between which there is a feedback loop. Sales and purchases of goods are based on the assumption that the probability of receiving money from customers and paying suppliers will be indicators of the assessment of income and other statements as a result of events. The scenario defines the direction and possible development of activities, and expectations from the future. Events sometimes diverge, but the probability of the outcome of the scenario through the adjustment process must be evident. Science and philosophical approaches often provoke creative strategies and produce new information for selection and use. "As paradoxical as it may seem, all modern financial reports of companies are a set of assessments of the probability of implementing certain scenarios for the development of their activities." (Nenasheva I. A. (2013).

The "philosophy" of modern accounting practice relies on standards. There is rarely a different choice. Ninety percent of the time of a modern bookkeeper in these areas is related to the monitoring and application of tax laws? Frequent changes impose this and reflect the opposite interests of participants in economic relations. Is it possible to treat the interpretation of solvency, liquidity and profitability of the company differently and improve the knowledge about the assets? Is property a value or is it just a prescribed form? The philosophy of the development of accounting throughout history recognises combinatorics that has lasted for several centuries, which is a reflection of the overall development of civilisation. Balance sheets are the backbone of historical transformations, and everything depends on the installed economic system. Historical achievements have been placed through regulations and standards in a determined accounting environment. The philosophy of development is affirmed especially in crisis situations. Strategies that are hungry for prognostic information are sought; reporting - analysis - planning - new information and adaptation through decision-making. (Sokolov Y.V. 1996. 638).

4. Elaboration of some attitudes from the environment

"Requests for information by shareholders of companies whose main interests were dividends paid out of profits, have significantly changed both the accounting methodology in general and the treatment of assets in particular. The value expression of the property represents the accounting index of the ontological content and its inventory. The basis for forming the company's balance sheet was the idea of capital circulation, and assets began to be understood as a set of investments (expenses), from which income can be expected in the future. This changed both the composition of assets (it began to include positions that do not reflect assets owned by the company) and their assessment - its basis was cost prices or historical prices (the amount of actual costs for the formation of the corresponding asset element)" Nenasheva I. (2013).A. URL: <http://e-koncept.ru/2013/>.

The basic philosophical meaning of accounting has not changed over the centuries, regardless of the method of data processing, but the capabilities of the accounting information system supported by computer data processing have greatly facilitated the performance of a large number of accounting tasks. Security, reliability, timeliness, accuracy, as an information product in real time becomes and proves to be the main component of the decision-making process. Todosijević Lazović S. (2020). p. 81 -82.). Accounting cyber balance protects us from errors associated with the literal perception of some analytical indicators calculated according to the balance sheet, and on the other hand, it creates wide possibilities of informational influence on the users of financial statements. In connection with our views, we point out that technological achievements and, in this sense, accounting promises, were the subject of the World Accounting Congress in 2018. Depending on the achievements of civilization, the concept of accounting philosophy was changed and modernized. Ultimately, we are convinced, digitization will abolish the market, just as the market abolished feudalism. In the philosophical sense, caution is never enough, because its protagonists, on the other side of reality, never stand still, and there are cyberists as well as deviations of the mind, which the recent history of civilizations and its present confirm. Wiener's prediction, (Wiener N.1972 p. 3-5 creator of cybernetics, that the greatest danger to humanity will be the concentration of power of the media and media assets, concentrated in the ownership of a small number of rich people) has been realized and is increasing. The book Cybernetics...was written before the Second of the World War, long kept as a military secret. Institutes for the production and distribution of lies are being established,

modernized, and are ruthless in their actions. We state these "sick" trends, because we believe that accounting is not on the side of civilizational trends, and unfortunately it is forced to follow "changes without cover". When the profession follows social deviations, these same deviations are reflected in it.

"Besides the technical jargon of counting and writing, what else can be said about accounting and its philosophical exploration into the world of trust? To count, is to include evidence that the goods, by ownership and management, as a function of value and fidelity should be what they are. The "Information Factory" defines the directions of supporting documents to assign, entrust property in accordance with the purpose of the interest, as a result of the acquisition and as material evidence that the field of interest expands over time, but also the individual interest of the one for whom the account is taken. (Bouchard B. (2014).

Law and accounting form a symbiosis with a philosophical view, and the same applies to the relationship between the balance of income and the interests of society. Accounting, law, Luka Pacioli, international coat of arms of accountants, Themis as a symbol of law and order, chart of accounts, accounting accounts, double-entry bookkeeping, economic analysis of law, etc. they represent and affirm the achievements of philosophy. (Todosijević R&Lazović S. (2022) Forensic accounting, scientifically, professionally and legislatively, is developing. "The consequences of fraudulent actions are enormous. According to research by the International Association of Certified Investigators (ACFE), companies lose five percent of their revenue annually due to fraud, while the value of the average 1.78 million dollars of fraud. The number of lost cases, as well as the number of unsolved crimes, is extremely high, and the costs incurred by the state as a result significantly burden the budget. In this sense, forensic accounting can contribute to the improvement of the work of public institutions, the prosecution, and the police, judicial authorities and thereby strengthen citizens' trust in their efficiency." (Malinić D.2023) A philosophical approach based on the synthesis of knowledge of the interdisciplinary nature of the relationship between accounting and legal phenomena is emerging, which enables a philosophical approach based on an interdisciplinary synthesis of knowledge, based on "pure opinion, focused on the most important issues of being, freed from all insignificant or studied events" (Bačinin V.A1999. 607). Educated people are the ones who can change the rules of the economic and social system simply based on their ideas about those rules" (Kontić, Lj. (2018. 233-251).

The first attempts to calculate the economic effect in various fields of activity and to solve problems related to property protection date back to the 5th century. BC with the transition from natural exchange to commodity-money relations. (Todosijević Lazović S. (2020 p. 119-121) The moment, when the extraction of profit in the system of economic relations becomes a real motivating fact, the objects of research will be reflected in financial and legal doctrine and practice. The topics are: economic benefit and effect, rational selection, reasonable redistribution and consumption of natural resources as legal definitions and economic categories in interconnectedness and inseparable unity, with careful, rational use of resource potential as a natural good.

5. Case study - some indicators on the example of company "X"

Telekom Srbija offers available solutions for all companies that need a business system with which they can issue orders, invoices, monitor warehouses, manage accounting, manage salaries, plan production, or manage business processes. <https://www.dataexpert.rs> (consulted on April 29, 2024). Methodologically, we set up an ex post analysis, derived the following indicators as projections for the ex ante position with a forecast confidence interval: indicators of financing: level of own financing 30 to 52%; indebtedness indicators 55 - 70%; coverage (first degree 70 to 100%; second degree at least 100%; liquidity indicators such as ability to pay: we think 70-100% is enough. A lower degree of liquidity is also possible depending on the level of cash. The standard is that "the current share has values in the interval from 100 to 120%. The financial position of the company gains importance by analyzing the indicators. A lower degree of liquidity is possible when the company has unexhausted credit limits. For small and medium-sized companies, liquidity is the most important indicator. The quality of the management is confirmed by the results of the achieved goals. At the center of every company's business is the profit and cost centrality. The emphasis was on the reduction of costs and on the more effective use of cash flow. of (monetary) funds. The correct interpretation is very important: the indicator must refer to quantities that can be compared. How to help business by applying IT technologies and artificial intelligence. : Cost Control; Availability; Legal Compliance; Prepared documents and reports: <https://www.dataexpert.rs> consulted on April 29, 2024). The most important advantages for bookkeepers and accountants: <https://www.dataexpert.rs> consulted 04/29/2024). Simplified cooperation; task automation; accounting consoles; document exchange with clients; Full insight into the customer base and time spent report for each one etc. With software as a service in the cloud, it is much easier to remove the burden of unnecessary architecture, which was previously necessary to manage and run a business.

6. Some observations about interrelationships in society

Digitization of accounting activity through automation will update its analytical reporting part to real time, and will create prerequisites for the penetration of new philosophical understandings, which confirms the position that this area cannot be bypassed from the position of progress and its universal diffusion.

Corporate reporting becomes a function of technological capabilities that provide the ability to individually create data flows, according to the dynamics of change. This position corresponds to the position that "economic openness" is based on two dimensions: the first dimension is "real or financial and the second, reports that define the measure of "openness" (Markić M. Markić B. 2023, p. 224). Under the influence of information technologies, the leading role of accountants in technologically literate societies will be formed. Economic and social development will affirm a new management and reporting philosophy. The degree of complexity and functioning of the system is increasing, which is contributed by globalization, so it is also a challenge to react and create a defense mechanism. The geopolitical semantic space imposes a diversified view of the accountant of the owner of information, as a function of economic decisions. Philosophy makes it possible, as a forecast, to understand these decisions.

The vector of efficiency as an "instrument of prudence" and economic analysis form the basis of development in the future, as well as the quality of being. (Sokolov Я.V.: 1996 p. 638). Law, accounting, philosophical doctrine and cybernetics interact with nature and society (evolution). The right moment has arrived to change the paradigm of society and the system structure existing in it. The mass market is on its way. Advertising, advertising, order, pay, download, ask, read the manual if you can, control, advertise, litigate, think, expensive, cheap, stop, hurry, arrive, phone, deadlines, duration, guarantee, Belgium, own autopilot... Phraseology the same questions continue in a circle. (Girard, R. (1961) Trends arise, reactions are forced or innovatively programmed, the way of thinking and reacting changes. From the weight of resistance or the speed of acceptance, the degree of destructive or destructive performance and the effect of progress in the profession and society depends ([https:// www-audit—it-ru](https://www-audit-it-ru)).

By affirming values and defining goals, choosing new communication channels and quality of reporting, prerequisites are created for broadcasting values, knowledge, interpretation and ways of using them. By converting the value, the price acquires dimensions of responsiveness. The language of accounting is a reflection of the level of knowledge and professionalism. International accounting standards created the basis for new philosophical considerations of things and processes. Uncritical takeover, (for the sake of flattery) diminishes one's own creative ability both on the level of legislation and on the level of management of accounting information.

Please note that the truthfulness of accounting information is not only the responsibility of the accountant, but also of all actors in the process of creating and using it. FTAF(2019) issued recommendations, which may feature standards for controlling money flows (laundering), financing of terrorism and the proliferation of production and trade in weapons of mass destruction. FTAF (2019). Illegal activities require a legal response from the state and accounting. The facts are complicated, because states sometimes sponsor these activities.

"The addressees of annual financial reports under German commercial law are shareholders and creditors as equal interest groups. The Tax Administration constitutes the third group of interested parties according to the principle of jurisdiction of the commercial balance for the tax balance. In Great Britain, on the other hand, there is only one main interest, the investor community" (Tanberger F.. (2001). The principle of continuity applies to both systems. The principle of continuity essentially corresponds to the "concept of consistency" There is a distortion in the direction of the tax law in terms of objective informational functions. The general norm is not generalizable, which is the basis of other rules. The attempt to compromise between creditors, shareholders and the tax administration is only partially fair and true only from a tax point of view. The question of the relationship between education and economic growth remains controversial, both in theory and in empirical literature. Agić, Z. 2018. .

7. Future challenges - asset recording directives

Accounting assumes an ontology of human understanding of property. as the set of assets that it constitutes. To have is a thing in itself; what fulfills us; what makes us brave; to have is something that is there, in our mental space, in our head. . ([https://www-audit--it-ru](https://www-audit-it-ru)

Man continuously defines needs, which are sometimes countless and projects are multiple. Hesitation can be seen as a search for choices and the right information to make a decision. The degree of maturity manifests itself as a synthesis of many masses of knowledge, culture and skills, but also the incompleteness of one's individual existence. Nothing has such sensitive sensors as capital, it unfailingly goes where it can be increased. The constant point of accounting in motion is the account, known as the shareholder's capital, that is, the capital account, the account that aggregates and synthesizes all the others in the expression of a single value - a number, according to Bouchard B.u, De la confiance comptable : vers un regard dérobé, oublié. (You have to change your life).

Accounting statements may be a function of devaluing the ontology of renunciation in favor of an ontology of empowerment and survival. However, ensuring daily survival is a function of the goal that strives for further capitalization and increased calculation of results. (Sloterdijk P. 2011) Accounting trust is an exponent of the truth between two people, the truth of vitality, anthropometry, which defines the position of the relationship.

The difference between archiving and writing should be understood because accounting is a form of practical knowledge that is given, first of all, to be "seen", since for him "man is a figure of history" - memory. The very concept

of the "presence" of the other in the transaction, translated into an accounting entry, contains the need for sympathy in trust, which can therefore only be read by saying "we", before reading in intimacy for "me" itself.

Asking what this accounting of capital can be used for, we understand that it participates in the search for one's own and that, not personal fulfillment, the maintenance of heightened individualism or narcissism, not for oneself, but for the archeology of the intimate. It's a chase, a climb up the ladder of the home country. As a result, it is only in this area that there are no more disagreements that hold together. A rational attitude in reporting eliminates currency, because it belongs to the means, among other things, to justify the unjustified. A chartered accountant compiles an epitome of what is invisible, to find out what a self-employed person does not want to do. You don't have to think about anything. Consistency with non-speaking figures has been achieved. The characterology of all participants in shaping information is under review.

Finally, any discourse on expertise, accounting, and trust, any other form of epistemological authority, is only the other end, a peculiar rupture with the ontological intensity of the self-owner and its unpredictable ups and downs. Epistemological authority remains the assumption of virtual comprehensibility of accounting information, whatever form and type of reporting it may be. The goal is to get to primitive sources as soon as possible, at least in the place of an accountant, to one's own money. It is difficult to make a return to the previous state. Industry 4.0 happened to us; It confirms the dominant role in the mosaic of accounting for companies and in general for independent business entities. We need a new accounting philosophy, because digital innovation requires continuous response and change management. It is crucial that accounting information defines the forms of reports and statements, and their preparation remains the responsibility of those parts of accounting from which these reports originate. It is an intermediary that, through the design of the assortment of information, the form and content of individual statements and reports, mediates between the users of that information and the part of accounting that prepares the information. It is always necessary to take all measures that contribute to the efficiency and effectiveness of processes and expectations in terms of communication. On stage is the basic production philosophy of "cost-benefit" and "no inventory" in real time, except when inflation is over 150%. For the purposes of management, accounting information profiled with new purposes was created, and for their creation, new parts of accounting were created. Accounting and financial planning was established for the purposes of future planning. Technological scientific prediction can predict only a part or a segment of the future course of events. Technology represents implemented knowledge, through algorithmization and analogy with the biological world designed in the function of human well-being. We need not less knowledge but more knowledge, not less technology but more technology. Real-time location tracking can be used to monitor the location of moving assets inside and outside a business facility. On the other hand, combined with IoT functionality, artificial intelligence could become the "brain" that controls entire production facilities" Krstić L, Krstić M.. 2018) p.121) Strategic cost management can be used as a philosophy to ensure competitive business strategies. Kovjanić M. 2013) Information technologies and digitization do not determine the future of accounting. They appear as a temporal tendency and as an aid for self-projecting the future in the purpose of its purpose. (<http://www.hanfa.hr/> 12.08.2019. Accounting is a discipline that is learned. Artificial intelligence, blockchain, mobility, digital transformation, evident technological progress, will lead to the fact that many jobs will be transformed and disappear, but also, following the sequence of evolutionary events, new professions, unknown to us today, will be created in order to realize the adaptation process. economic and social flows with new operating conditions. Cloud infrastructure can host and archive thousands and thousands of accounting documents and make them available at any time, from any type of terminal. Technology that is constantly advancing and being perfected introduces us to the new 5G mobile network, where everything will be fast and even faster, better quality, simpler, more operational, more accessible.

With every innovative breakthrough comes the double action of technical progress. At the same time, it affirms creative innovation and the affirmation of the results of scientific and technical technological research, and on the other hand, it devalues existing products, techniques, technology, and knowledge. There is no absolute progress without relative regression. With each action from the innovation environment on the business system, depending on the strength of resistance, the destructive effect of progress will be stronger. (Newton's first law). The state of stability is being disrupted by the force of the attack from the innovative sector. New technology involves not only new production or administrative equipment and procedures. Robotics, telecommunications and computer united, they created information technologies and together they brought digitization and artificial intelligence which is already in our home. It is important to point out that technical and technological improvements have affirmed both managerial techniques and organizations. Changes in management or organization are necessary for the successful introduction of new technologies. Himezie A.B. Osigweh Yg. And Segala M. (1991 p.262) The relationship between new production and business technologies and progress in managerial technology is opposed by technological determinism. The greater the resistance to change, the greater the destructive power. There is no absolute progress without relative regression. New technologies affirm the new but also devalue the existing ones. Graduality is a function of cybernetic balance.

Development processes, of any kind, are gradual and continuous, rarely, except for epoch-making discoveries and the speed of their application, sudden. All emerging changes, of an interdisciplinary nature, financial or non-financial, material or immaterial, must be recorded. Derived states can be positive or negative. The outcome of the changes is communicated through financial reporting. This reporting is a controlling, self-organizing, adaptable, but also confirming factor of innovative business activities. Financial and non-financial information through indicators on assets, liabilities, flows of business activities, research and development costs as previously financed activities, are the basis for investment and development decision-making and are the basis risk control but also the sustainability of positive business. Reporting entities, through the integration of corporate reporting on financial performance, as a rule,

focus on the totality of changes in business and development processes. Digital change, especially the new technological development of industry 4.0, will represent a good contribution to specific topics such as environmental engineering, smart city, e-health, industry 4.0, and mobilization in terms of sectoral, intra-enterprise and external cooperation. Today, it is possible to communicatively network various biological, social, industrial and generally technical, technological and organizational processes that cooperate with each other in their diversity. Industry 4.0. is there, and the question of digital Darwinism and evolutionary integrations does not arise, starting from the fact that absolute interaction functions in natural and social systems. (Rey F., 2018) p. 36-41). "An artificial intelligence algorithm is a complex set of rules that drive artificial intelligence programs, determining their steps and their ability to learn. It is an extended subset of machine learning that tells a computer how to learn to work on its own.". Krsmanović B. 2023. p. 133). Recognition as a human characteristic is immanent in artificial intelligence. Business cloud solutions allow companies of all sizes to offer solutions that are very affordable. "With software-as-a-service in the cloud, it's much easier to remove the burden of unnecessary architecture, which was previously necessary to manage and run a business, and often resulted in excessive workloads and limited downtime. In the end, the overall development process becomes much cheaper. Communication with clients has become desirable for accountants. <https://nardus.mpn.gov.rs/bitstream/id/66083/Disertacija.pdf> The issue of performance management is important for all companies, regardless of their activity or geographical area, but it is especially affirmed with the growth of the company and its development. "Kovačević B. R., 2019 p.1)

Artificial intelligence is not in front of us, it is already in our house. Unlike the historical gradualism in the development of mechanical, energy and information technology, artificial intelligence is characterized by an acceleration of the speed of acceleration (the third derivative of the velocity vector).

8. Discussion

We make an analogy with the "trust economy" and the role of corporate reporting, which was born out by the attitude of Philip Dikhoner, that the "friendly" visual content of new types of corporate reporting can represent forgery and fraud if the report is used by insufficiently trained people. Internet information and suggestive orientation as a rule produces trust without coverage. According to the nature of their existence, "people strive for knowledge" we have the attitude of Aristotle in "Metaphysics". The focus of the entire work is the responsiveness of accounting to digital challenges, and we pointed out the social dimension of new communication relationships. Information and digital trends carry assumptions of future benefits. Digital transformation will create conditions for efficient software management. Intelligent algorithms will, as a rule, continue the development of existing systems, but of course this requires that it be socially controlled. Our position on the desired coming truth would be: "social peace in intellectual capitalism". We need a new philosophy as a confirmatory accounting truth, a new value matrix and a new management system. Orientation is the result, whereby we consider the result as a collective social dimension and profit as an interest - usually individual. New technologies affirm new knowledge but also new people. The changes will be sectoral and in names. With the devaluation of the existing accounting professions, new, more challenging, more content, more valued, highly rated ones will be established.

Under the influence of information technologies, the leading role of accountants in technologically literate societies will be formed, while economic and social development will affirm a new philosophy of management and reporting. Robotization and automation are the result of computerization and digitalization, while the future of the profession will be marked by educational and informational digital processes. The outlook for accounting practice is quite steady and dynamically speaking, promising. The academic picture of accounting's future offers a reason for optimism. In the conclusions, we presented prognostic assumptions as an expectation.

Conclusions

The public, thanks to financial and non-financial information and science, are always corrective factors in the functioning of a system, so because of this fact, information and reporting gain special importance. In the paper, we point to the growing number of companies that regularly inform the public about the sustainability of their operations, which is followed by the growing number of countries that foster such a practice through their legislation (Rey F., 2018. pp.36-41).

Evolution occurs according to the order of activities, but with technological progress comes the acceleration of evolutionary processes. Accounting as a profession is not immune to technological innovations and digital transformation processes. With the acceleration of the world economy, an era of complexity will come.

By the fact that the accounting system affirms through the organization of information circulation, feedback loops, in the communication relationship, the structures that make it up, we actually acknowledge and confirm that accounting is a cyber system. The accounting information system, as a subsystem of the company's integral information system, is not only correlated, but also determined by other subsystems of the integral information system, with which, as a whole, it is a compatible information system. (Todosijević Lazović S. 2021 p.86). All digital and development processes in

general follow the laws of penetration of scientific and technical progress. Its dual effect is manifested both creatively and destructively. Not only does it affirm the new and devalue the old, but the new can also be destructive if the function of human humanities is betrayed. Changes in the direction of management of complex dynamic systems will take place under the influence of the ability to accept innovative achievements in terms of digitization, robotization and artificial intelligence. Transformational processes will be a function of the ability to respond to change. (Todosijević R. 2010) Social sciences should form interdisciplinary research teams, so that the profession can react "ex ante". The demand for accountants will grow in accordance with the evolutionary laws of the development of the profession. Intellectual capitalism and the power of the mind will be in symbiosis, cybernetics at work, the balance must be preserved. One's own independent development is the greatest protection against globalist greed, which is a condition for the system to last and survive. The possibility of flexible performance is created as a distinct advantage of the affirmation of cloud accounting and digital Darwinism. From a security perspective, cloud accounting does not broadcast information like account data. Response and password open them.

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