

ARTIFICIAL INTELLIGENCE APPROACHES IN FINANCE AND ACCOUNTING

Izabella KRÁJNIK¹ ORCID: 0000-0002-5459-1593
Robert DEMETER² ORCID: 0000-0002-7312-1749

***Abstract:** This paper takes an integrated approach to accounting from several perspectives, starting from a study of the international literature and transposing the main Society 5 benchmarks to highlight their impact. Artificial intelligence refers to the field of computer science that goes beyond classical computer science, aimed at solving problems for which there is no classical computational algorithm in an efficient way. The intelligent system must be able to do more than just solve problems that require computing power, memorization and retrieval of knowledge or just reasoning control, it should be able to see, speak, hear, understand and reason and command similarly to humans. These are big challenges for intelligent systems, which is why the attention of researchers and the business world is increasingly turning to artificial intelligence.*

Keywords: *IT management, educational finance, accounting*

JEL classification: M15, I22, M41

¹ Faculty of Economics and Business Administration, Babeş-Bolyai University of Cluj-Napoca, 58-60 Teodor Mihali Street, email: izabella.krajnik@econ.ubbcluj.ro

² Faculty of Electrical Engineering and Computer Science, Transilvania University of Braşov, 1 Politehnicii Street, email: rdemeter@unitbv.ro

DOI: 10.29302/oeconomica.2021.23.1.6

Pp. 61-69