**Introduction :**

Ovasca-Few, Sarah “Journal of Accountancy: Technology Trends for Accounting firm Leaders” 2008, http://www.journalofaccountancy.com/news/2017/jun/technology-trends-for-accounting-firm-leaders-201716749.html#

The article entitle “Journal of Accountancy: Technology Trends for Accounting firm Leaders”, by Sarah Ovasca-Few seeks to address how advance technology and technology trends interact with the decisions of accounting firms. The research problem being addressed is whether accounting leaders are free from technology trends for their decisions.

The use of technology today has been very popular for many people especially for us , the millennial. The use of technology , helps a lot of people the way, in looking for data or informations,where we all know that technology could really help people to lessen his/her doings. The author mentioned sub topics and these are; The Cloud, where the accounting firms can kept their information on more localized servers, but this application costs too much money and limited functionality. Staffing is finding capable, dedicated accounting staff in a firm, but it will be a challenge of many firms because it affects technology choices and also the hiring for qualified staffs. Cyber security where the accounting firms should be more vigilant at ensuring their firm networks and continue to be diligent about how they protect sensitive information with their clients. Outsourcing IT depends a lot on size of one firm. Whether they would hire in- house department for their technology assistance and technology needs .Artificial Intelligence has the potential to disrupt the accounting profession with many accounting firms. Lastly, Talk to colleagues, you can see the interaction or communication between the accounting leaders and to their co-workers. Where talking to colleagues has a huge benefit to finding out what has work at other firms. In addition, the accounting firm has their chance to hear their co-workers insights.

The article “Technology Trends for Accounting Firm Leaders” is straightforward to discuss about the today’s accounting firm leaders with the advantages of using applications for Advance Technology Trends. Accountants can easily provide efficient and fast service if the application is always functional, no damage, and if the accountants are wise to manage at the right time. Advance Technology has numerous advantages .However it also has disadvantages that can affect entirely the world of accounting and business.

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**Body**

For most of us ,nearly every part of our daily routine – from the time we get up to the time we go to sleep –depends on , or is affected by , technology .Television and the Internet bring us live news from around the world. We wear clothes that were designed on a computer and made from both natural and synthetic fabrics .Technology shapes our lives in all these ways .(p.4) While in the other hand, public accounting firms provide a variety of accounting services to the businesses and individuals. These accounting services may include all accounting tasks as well as planning an accounting system. (p.5)

Cloud service providers are obliged to provide a safe environment to store the organizations sensitive information as accountants are obliged to understand the risks. However, the accountant should be aware of the security issues involved when making a decision to use this technology. “It is a service that is being provided over the internet to permanently store data and use business applications over a remote server.” (CPA: Practice Advisor, 2011) The accountant would not have to purchase anything. He/she would pay a monthly subscription so he/she would only pay for what is needed.

From the inception of the PCPS Top Issues survey in 1997 through 2007, staff recruitment and retention ranked as the most pressing priorities for accounting firms with more than one professional. Client retention surged to the forefront in the 2009 survey as firms struggled to survive the recession. By 2011, firms were focused foremost on signing new clients.” CPA Firm Top Issues survey, which found staffing issues leading the list of concerns for accounting firms of all sizes except sole proprietors.” (Journal of Accountancy, 2015) Finding qualified staff ranked as one of the two most pressing issues for all firms with more than one professional, topping the list for firms with two to 10 professionals and ranking second among firms with 11 or more professionals.

State and federal guidelines dictate that accounting firms must ensure the security and confidentiality of their client's information, or face stiff penalties. “The amount of personal information CPA firms amass about their clients over the years can be staggering, and this is the real issue. In the hands of a cybercriminal, that data can lead to identity theft, fraud, and even theft of tangible property” (Cyber Security, 2017)

# In today’s competitive environment, many organizations recognize the necessity to outsource to reduce cost and improve its efficiency. [Outsourced Accounting Services](http://www.growthforce.com/blog/cost-of-accounting-services-for-small-businesses)**operate on a flexible model where they allow a business to choose from a menu of services that would best serve their needs. For example, a business might have an in-house employee who does billing and collections and the Outsourced Accounting Service team may do the month-end close process, which includes banking and credit card reconciliations, producing financial statements, if required and other related matters. **(****CPA Firms vs Outsourced Accounting Services: Who Should You Outsource Your Accounting to?, 2016)

# Artificial Intelligence (AI) is any use of machine to imitate human intelligence. AI can be used to recognize and re-create speech, to make humanlike robots, and to create complete virtual reality environments. “In many cases the robot must be programmed to “think” so it can develop a plan for doing a job” (p. 514)

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# How you communicate should be an intentional process with consistency, brevity and transparency at its core. A well thought-out approach to communication should take into account how you work; how you communicate internally; and how you communicate externally. “Discover how your team works is key to being in a position to communicate and collaborate efficiently.” (  Proven Team and Client Communications Strategies, 2017)

# This is a good concept for how the advanced technology and technology trends interact with the decisions of Accounting Firms. The author, does include many examples of work written by those who have written on this article in the past. Sarah cites Trankersley’s insights. These are good, well-known examples and we think it adds a great credibility as a whole. Though he also mentioned disadvantages in some sub topics.

# Overall, this article is very straightforward from how she start her introduction up to mentioning the sub topics. The article, when taken as a whole it is relevant and convincing in giving the details for the whole article.

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