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**THE DIGITAL TAX ADVISOR: NEW PROFESSIONAL ROLES
IN THE AGE OF ARTIFICIAL INTELLIGENCE – IMPLICATIONS
FOR COMMUNICATION AND INFORMATION MANAGEMENT**

Sophie Volberg

University of Library Studies and Information Technologies

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Abstract: Digitization is fundamentally changing the profession of tax consultants. Artificial intelligence (AI), automated processes and digital communication tools are increasingly shaping daily work, customer relationships and professional identity. This article examines how the role of tax advisors is developing in response to these developments and what new requirements are emerging, especially with regard to digital communication structures, information management and knowledge-based decision-making processes. Based on a qualitative analysis, the study identifies key trends such as the automation of standardized tasks, the growing importance of strategic advice, the shift towards digital communication channels and the reorganization of professional information flows between tax advisors and clients. In addition, the article outlines new hybrid roles such as data analyst and digital transformation consultant. Finally, it highlights the need for reforms in education and lifelong learning to ensure that the profession remains future-ready until 2035. The results show that digitalization is not only accelerating processes, but also fundamentally changing customer expectations. Therefore, tax advisors must not only build technological skills, but also develop their communication skills.

Keywords: Artificial Intelligence; Information Processes; Digitalization; Tax advice; Information Management

INTRODUCTION

The profession of tax consulting is at a turning point. Digitization and technological innovations are changing not only the tools used, but also the entire identity of this traditional profession. While face-to-face consultations, manual document processing and paper-based workflows used to dominate everyday life, cloud services, AI-supported software and automated interfaces are becoming increasingly important today (May 2025). These developments not only influence workflows, but also how knowledge is used, communicated and transferred.

This is changing the structures of professional communication processes and the flow of knowledge within law firms in particular. Tax consulting is increasingly developing into an information-intensive service.

At the same time, expectations for efficiency, transparency and speed are increasing. Customers want timely feedback, digital access to documents and future-oriented advice on business decisions. As a result, tax advisors are experiencing a profound change in roles that require new skills and structures (Fischer 2025).

The aim of this article is to systematically analyze the most important changes in the professional role of tax advisors in the context of digital transformation. The study is based on literature review, case studies and industry observations and leads to critical reflection and a forward-looking perspective for 2035.

RESEARCH METHODOLOGY

A qualitative approach was chosen to adequately absorb the complexity of the digital transformation in tax consulting. The methodology includes:

- Literature review: Relevant publications from tax and business journals, monographs and studies from 2020 to 2024 were systematically analyzed.

- Case study analysis: Three exemplary tax consulting firms from different regions of Germany were examined to illustrate practical implementation strategies.

- Secondary sources and expert opinions: Statements by professional associations (e.g. Federal Tax Chamber), publications by software providers and industry reports complemented the analysis.

This study does not claim to be complete, but tries to offer a practice-oriented and well-founded presentation of central developments.

In addition, the focus of the analysis was on aspects that are particularly relevant for communication and information processes in tax consulting. These include the organization of digital information flows and the use of communication platforms.

RESULTS

The changing professional role

The analysis clearly shows that digitization is not a gradual but a disruptive process that is fundamentally changing the profession of tax advisors. This transformation affects not only workflows and technologies, but also the identity and daily tasks of tax advisors. Far from just automating tasks, digitalization brings new expectations, roles, and challenges that require a broader shift in skills and thinking.

Automation of standard processes

Routine tasks that used to require manual work – such as data entry, classification, invoice verification, and tax form creation – are increasingly being automated by AI-powered systems and robotic process automation (RPA) (Mehnert 2025). This automation results in faster turn-around times, higher accuracy, and fewer human errors. AI-driven document recognition tools, for example, can automatically extract relevant information from receipts or contracts, not only drastically reducing the time it takes to collect data (Dersch 2024), but also reorganizing information management within the firm.

However, this does not mean that the role of the tax advisor is decreasing; rather, it opens up the possibility of concentrating on complex problem solving and strategic advice. Importantly, tax advisors must also learn to monitor and validate automated results to ensure compliance and correctness, as AI is not infallible (Mayr 2025).

Increased focus on consulting

As routine processes become automated, accountants are increasingly expected to provide high-value, strategic advice. Clients turn to their advisors earlier in business planning and expect support on complex topics such as investment strategies, international tax planning, digital business models and succession planning. Consulting thus becomes a communicative process in which not only specialist knowledge, but also mediation skills and understanding of organizational information needs are decisive.

For example, a start-up seeking venture capital needs advice not only on tax-efficient structuring, but also on legal compliance across multiple jurisdictions. Similarly, established businesses expanding into e-commerce need guidance on VAT obligations and digital compliance. This change positions tax advisors as proactive partners in business development and not just as reactive service providers.

Digital communication culture

The traditional model of face-to-face meetings and paper correspondence is evolving into a digitally mediated communication culture, in which information exchange and document management are increasingly organized via digital communication and information systems. Tax advisors are increasingly using client portals, secure messaging apps, video conferencing, and cloud platforms to maintain ongoing communication. This provides customers with real-time access to documents, progress reports, and interactive consultations.

Digital communication improves convenience and transparency, but also requires new skills in dealing with virtual customer relationships. Tax advisors must ensure data security in digital channels, maintain a personal relationship despite physical distance and regulate different communication preferences of clients. For example, older customers may prefer phone

calls, while younger business owners expect instant messaging (Zunke 2023).

Technological competence as a key competence

A fundamental change is the emergence of technological competence as a core competence for tax consultants. Beyond tax expertise, advisors need to understand digital tools, evaluate software options, and manage cybersecurity risks. These include familiarity with cloud accounting platforms, AI-powered tax engines, data analytics dashboards, and compliance software (May 2025).

In addition, consultants often act as internal technology managers in their companies – choosing appropriate IT infrastructures, overseeing software integrations, and ensuring data protection. They also structure information processes and ensure that tax-relevant information is processed securely and accessible. They can also guide customers through digital transformation initiatives, helping them choose tools, migrate data, and train employees.

This technological proficiency requires continuous learning and adaptability as software ecosystems evolve rapidly.

Digital Tools and AI: New Foundations

The provision of tax advisory services today is highly dependent on advanced technologies that shape workflows, data management and client interaction (Figure 1):

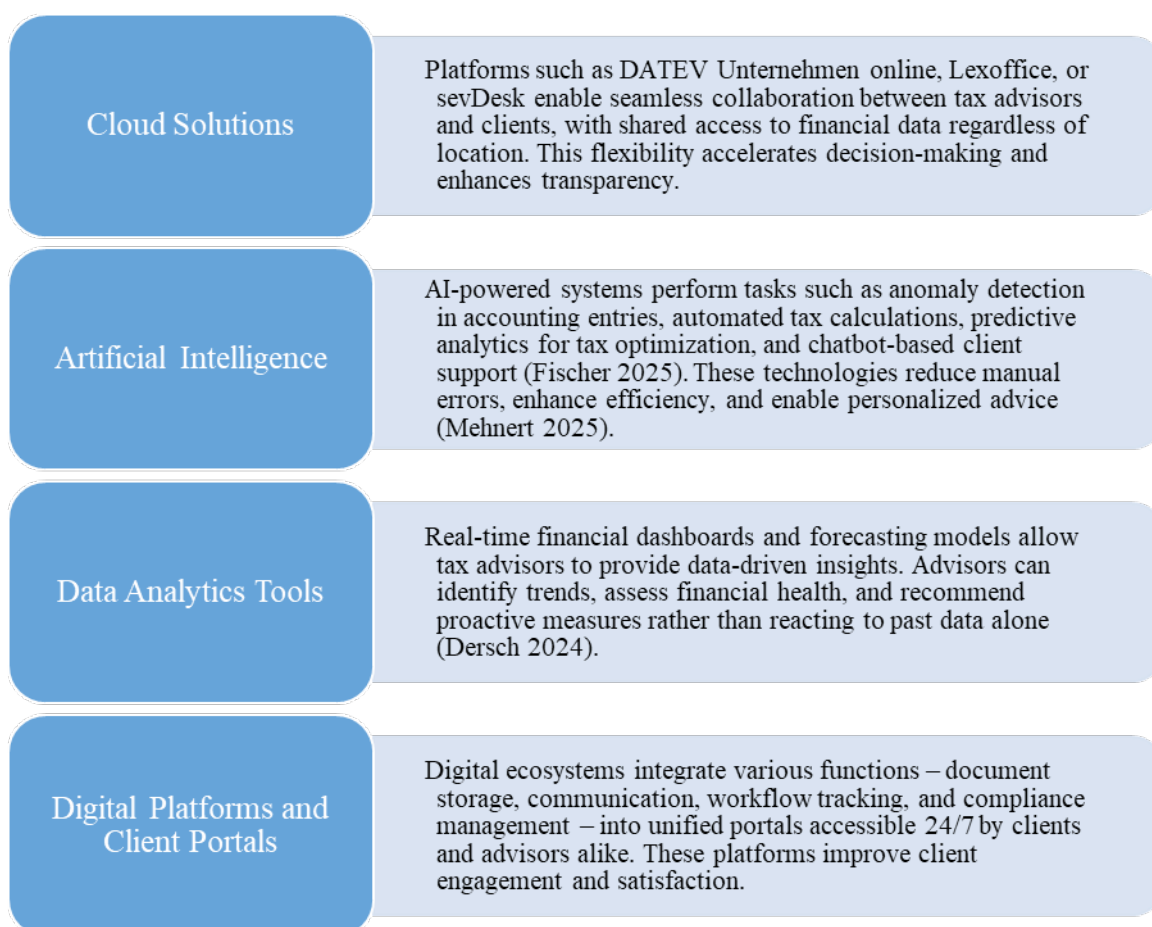


Fig. 1. Advanced technologies for tax advisory services

These technological foundations increase efficiency, reduce costs and improve service quality. However, they also require new organizational practices in the areas of data governance, IT support, and user training.

New roles: The digital tax advisor

Digitalization is creating hybrid roles that combine traditional tax knowledge with new technical and interpersonal skills:

- Data Analyst: Tax advisors analyze large data sets to uncover optimization opportunities,

compliance risks, and strategic insights. For example, advanced analytics can reveal output patterns or potential audit triggers that support customer advice.

- **Digital Transformation Consultant:** Consultants help clients adopt digital accounting systems, automate internal processes, and comply with new digital tax regulations (e.g., real-time reporting requirements) (Elter 2025).

- **Trusted digital partner:** Trust remains fundamental even in a digital environment. Advisors act as ethical gatekeepers, ensuring that AI tools and data use comply with legal and moral standards and protect customers' interests.

- **Interface managers:** Consultants coordinate the interactions between different software systems – ERP, CRM, cloud storage, tax engines – to create seamless workflows. This integration role requires technical competence and project management skills.

These evolving roles underscore the need for interdisciplinary expertise, including IT literacy, legal knowledge, and communication skills. Empathy, cultural awareness, and client-centered approaches are essential to maintaining strong customer relationships in the face of technological change. These new roles have one thing in common: they are strongly communication- and information-oriented. The knowledge of the tax advisor is not only reflected in access to information, but also in understandable communication.

New requirements for education and training

Tackling these challenges requires comprehensive reforms in education and lifelong learning:

- **Curriculum integration:** Digital skills, including data analytics, cybersecurity, AI fundamentals, and digital ethics, should be core elements in accountant certification programs and professional exams.

- **Training:** Rapid technological change requires flexible, ongoing learning formats such as webinars, microlearning, and blended training programs that can be adapted to the working hours of professionals.

- **Interdisciplinary education:** Collaboration between law schools, economics faculties, and IT departments can create comprehensive programs that prepare future consultants for complex digital environments (Zunke 2023).

- **Business-led development:** Tax firms need to foster learning cultures by investing in internal training, mentoring, and innovation labs that encourage experimentation with new tools and methodologies.

Such educational transformation is critical to ensuring that counselors remain competitive and can provide modern services.

Discussion and Outlook: Challenges and the Tax Advisor in 2035

The digital transformation of the tax consulting profession not only brings with it a wealth of new opportunities, but also a number of risks and tensions that must be actively addressed. A central concern is the possible replacement of skilled workers with technology. Although artificial intelligence is capable of automating routine tasks with high efficiency, it cannot replicate the nuanced judgment, empathy, and strategic thinking that accountants bring to complex client situations. Rather than making the profession obsolete, these technological advancements shift its focus to more valuable, consultancy-oriented activities (Mehnert 2025).

Another challenge is the increasing technological dependence on tax practices. A heavy reliance on proprietary software solutions can limit operational flexibility and increase long-term costs. In order to maintain professional autonomy and protect the interests of customers, it is essential to advocate for open standards, interoperability and data sovereignty. This ensures that accountants remain in control of their technological environments and remain independent in their professional decisions.

Ethical responsibility is also becoming increasingly important in the age of AI. Decisions made or proposed by algorithmic systems can significantly influence clients' outcomes and raise serious questions about accountability and transparency. Clearly defined legal frameworks and ethical guidelines are necessary to set the boundaries of responsibility and protect

both clients and advisors from unintended consequences of automated processes.

Another problem concerns the unequal implementation of digital technologies across the industry. Larger firms with greater financial and human resources are better positioned to adopt and integrate digital tools, while smaller or rural practices may struggle to keep up. This discrepancy risks creating a digital divide that affects the consistency and quality of tax advisory services across geographies and company sizes.

Tackling these multifaceted challenges requires a coordinated response from all stakeholders in the profession, including regulators, educational institutions, professional associations and individual practitioners. Only through a joint effort can the transformation be shaped in a way that fosters innovation while preserving the integrity and accessibility of the profession.

Looking ahead to 2035, the role of tax advisors is likely to be more interdisciplinary, strategic, and technologically integrated than ever before. In addition to helping clients meet compliance requirements, tax professionals take on broader roles in areas such as corporate governance, sustainability reporting, and digital business transformation. Collaboration across disciplines – with IT experts, legal experts, financial analysts and data scientists – will become an essential part of the comprehensive, future-oriented advice.

Technological competence will be a core competence. Tools such as AI, machine learning, and real-time data analysis are used as naturally and frequently as spreadsheet programs are today. In parallel, service delivery models will evolve to meet different customer needs and digital maturity levels. Hybrid consulting approaches that combine personalized communications with digital self-service tools are becoming the norm.

In this changing environment, accountants will also act as interpreters between complex technologies and the people who use them. They will translate regulatory frameworks and technical systems into understandable, actionable guidelines tailored to clients' specific situations. This expanded role requires not only technical expertise, but also clear communication, empathy, and ethical awareness.

Overall, this outlook envisages a profession that is more diverse and demanding, but also more effective and rewarding. By embracing digital transformation responsibly and customer-centrally, accountants can increase the value they provide, build trust, and create a forward-thinking, ethical, and transparent business environment.

The transformation of tax consulting itself and the professional field is an example of how digital technologies are changing information processes, professional communication and decision-making structures.

CONCLUSION

The digital transformation is fundamentally changing the profession of tax advisors and ushering in a new era that closely combines technological innovation with professional communication and effective information management. Routine and repetitive tasks – such as data entry, document classification, and standard reporting – are increasingly being taken over by AI-powered tools, allowing tax professionals to shift their focus to value-added services. However, this change is not only of a technical nature; It signals a fundamental transformation of customers' professional identity, skills and expectations.

The tax advisor of the future must be a multidimensional expert: legal expert, data analyst, business strategist and digital communicator. This expanded role is challenging, but it also offers great opportunities for personal development, increased customer impact, and increased job satisfaction. Those who use digital tools not only optimize internal processes, but also become more proactive, enabling customers to make informed, strategic decisions in real time.

However, this transformation also brings significant challenges. Tax professionals have to deal with issues such as data security, technological dependencies, regulatory uncertainty, and ethical responsibility – especially when relying on opaque AI systems. The industry must respond to this by establishing clear governance structures and promoting interdisciplinary cooperation. Equally important is the development of a robust educational framework that in-

cludes digital literacy, agile thinking, and continuous professional development (Zunke 2023).

At the same time, digitization is changing the internal organization of law firms. Information processes are being formalized, standardized and more system-supported, which brings with it new requirements for the management of knowledge, data and communication.

In addition, tax advisors are engaged to take a more active role in the public discourse on automation, regulation and transparency. As trusted professionals, they can bridge the gap between innovation and social responsibility and guide companies towards sustainable and legally sound digital practices. The adaptability of the profession depends not only on individual competence, but also on institutional readiness and a future-oriented professional culture.

Successful transformation depends on proactive leadership within companies, support from professional associations, and a regulatory environment that enables innovation while maintaining professional standards. In the coming years, it will be crucial to foster a culture of experimentation, openness and resilience in the face of change.

Ultimately, the digital transformation does not reduce the relevance of the tax advisor – it redefines him. When approached strategically, the profession can become more dynamic, diverse, and indispensable than ever before. Tax advisors have the potential to become key players in shaping a digital, transparent and responsive business environment that benefits both companies and society as a whole.

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ЦИФРОВИЯТ ДАНЪЧЕН КОНСУЛТАНТ: НОВИ ПРОФЕСИОНАЛНИ РОЛИ В ЕРАТА НА ИЗКУСТВЕНИЯ ИНТЕЛЕКТ – ПОСЛЕДИЦИ ЗА КОМУНИКАЦИЯТА И УПРАВЛЕНИЕТО НА ИНФОРМАЦИЯТА

Резюме: Дигитализацията променя фундаментално професията на данъчните консултанти. Изкуственият интелект (AI), автоматизираните процеси и инструментите за дигитална комуникация все повече оформят ежедневно работата, взаимоотношенията с клиентите и професионалната идентичност. В тази статия се разглежда как се развива ролята на данъчните консултанти в отговор на тези промени и какви нови изисквания възникват, особено по отношение на структурите за дигитална комуникация, управлението на информацията и процесите на вземане на решения, основани на знания. Въз основа на качествен анализ проучването идентифицира ключови тенденции, като автоматизацията на стандартизирани задачи, нарастващото значение на стратегическите съвети, преминаването към цифрови комуникационни канали и реорганизирането на професионалните информационни потоци между данъчните консултанти и клиентите. Освен това статията очертава нови хибридни роли, като анализатор на данни и консултант по цифрова трансформация. Накрая, тя подчертава необходимостта от реформи в образованието и ученето през целия живот, за да се гарантира, че професията ще остане готова за бъдещето до 2035 г. Резултатите показват, че дигитализацията не само ускорява процесите, но и променя фундаментално очакванията на клиентите. Следователно данъчните консултанти трябва не само да развиват технологични умения, но и да усъвършенстват комуникационните си умения.

Ключови думи: *изкуствен интелект; автоматизация; дигитализация; данъчно консултиране; професионална роля*

Софи Фолберг, докторант
Университет по библиотекознание и информационни технологии
София, България
E-mail: sophievolberg@web.de