Artificial Intelligence and the Transformation of Accounting Practice: Evidence from the Botkeeper Platform

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ARTICLE INFORMATION
Original Research Paper
Received: 11/4/2026
Accepted: 10/9/2026
Published: 25/9/2026

Keywords:
Artificial Intelligence
Accounting practice
Automated bookkeeping
Digital transformation
Botkeeper
JEL Clkassification Codes: M41, M15, O33

Abstract :
This study examines the impact of artificial intelligence tools on accounting practice through a qualitative case study of the Botkeeper platform. The analysis is based on secondary data from the platform's official website, focusing on its AI-supported accounting tools and their practical implications. The findings show that AI integration extends beyond the automation of routine tasks, contributing to improved efficiency, greater processing accuracy, and enhanced analytical capabilities. In addition, AI tools support a shift in the accountant's role toward more value-added activities. Overall, the results highlight the transformative and integrated nature of artificial intelligence in contemporary accounting practice.

Mots clés:
Intelligence artificielle
Pratique comptable
Comptabilité automatisée
Transformation numérique
Botkeeper

Codes de classificationJEL:M41, M15, O33

Résumé
Cette étude analyse l'impact des outils d'intelligence artificielle sur la pratique comptable à travers une étude de cas qualitative de la plateforme Botkeeper. L'analyse repose sur des données secondaires issues du site officiel de la plateforme, en mettant l'accent sur ses outils comptables basés sur l'IA et leurs implications pratiques. Les résultats montrent que l'intégration de l'IA dépasse la simple automatisation des tâches routinières et contribue à améliorer l'efficacité, la précision du traitement comptable et les capacités d'analyse. En outre, ces outils favorisent une évolution du rôle du comptable vers des activités à plus forte valeur ajoutée. Globalement, l'étude met en évidence le caractère transformateur et intégré de l'IA dans la pratique comptable contemporaine.

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1. Introduction

Artificial intelligence has evolved significantly since its emergence in the 1950s, initially focusing on symbolic reasoning and expert systems. Over the past two decades, this evolution has been marked by a growing reliance on data-driven approaches, particularly machine learning and deep learning techniques, which enable the processing of large-scale datasets and the execution of increasingly complex tasks (Shao, Zhao, Yuan, Ding, & Wang, 2022). This shift has expanded the scope and practical relevance of AI across a wide range of domains.

Importantly, the development of artificial intelligence has not remained confined to computer science. Its rapid advancement has progressively influenced societal structures, educational systems, and professional practices, reshaping how work is organized and performed. Today, AI-driven technologies are embedded in everyday life and business environments, transforming industries and redefining established modes of operation (Josh, 2024). As a result, AI has become a structural component of contemporary organizational and professional contexts.

Within this broader transformation, the accounting field has also experienced significant change. AI technologies are increasingly integrated into accounting processes, enabling the automation of routine tasks, enhancing accuracy, and supporting more efficient data processing. Activities such as transaction recording, data classification, and bank reconciliation can now be performed with minimal human intervention, allowing accountants to shift their focus toward analytical, interpretive, and value-adding activities. Furthermore, AI-driven data analysis supports the handling of large volumes of financial information and contributes to more informed decision-making and strategic advisory roles (Peng, et al., 2023).

1.1 Problem of the Study

Despite the growing body of literature addressing artificial intelligence in accounting, much of the existing research remains focused on adoption drivers, perceived benefits, or technological capabilities. While these studies provide valuable insights, they offer limited understanding of how artificial intelligence concretely reshapes accounting practice in everyday professional settings. In particular, there is a lack of empirical analysis examining how AI integration transforms routine accounting tasks,

redefines the professional role of accountants, restructures workflows, and alters control and information governance mechanisms.

In light of this gap, the present study seeks to move beyond adoption-oriented perspectives by addressing the following research question:

How does the integration of artificial intelligence reshape accounting practice?

1.2 Hypothesis of the Study

This study assumes that the integration of artificial intelligence does not merely automate accounting tasks, but fundamentally reshapes accounting practice by redefining professional roles, restructuring workflows, enabling continuous accounting, and transforming control mechanisms.

1.3 Study Methodology

This study adopts a qualitative research approach, as it is particularly suitable for exploring how artificial intelligence reshapes accounting practice in real-world professional settings. Rather than measuring adoption quantitatively, the study aims to develop an in-depth understanding of the practical implications of AI integration within accounting work.The analysis is based on secondary data collected from the official website of the Botkeeper platform, including publicly available descriptions of its operational model, tools, and services.

4.1 Significance of the Study

This study contributes to the growing literature on artificial intelligence in accounting by shifting the focus from adoption considerations to the transformation of accounting practice itself. By analyzing the operational model and AI-enabled tools of the Botkeeper platform, the study provides practical insights into how artificial intelligence reshapes routine accounting tasks, professional roles, and workflows.

2. Literature Review

2.1 Artificial Intelligence

a. The Concept of Artificial Intelligence

The term *artificial intelligence* (AI) was first introduced during a workshop held at Dartmouth College in 1956, led by Minsky and McCarthy. Since then, the concept of AI has evolved through contributions from multiple research disciplines, including computer science, programming, neuroscience, robotics, linguistics, philosophy, and futurology. Despite its widespread use, there is no universally accepted interdisciplinary definition of artificial intelligence, and definitions within the field of information systems remain diverse and context-dependent (Kühl, Schemmer, Goutier, & Satzger, 2022, p. 2237).

Building on this historical and conceptual background, artificial intelligence is commonly understood as the capacity of machines or computer-based systems to replicate functions that typically require human intelligence. These functions include logical reasoning, learning from experience, and solving complex problems (Morandín-Ahuermaa, 2022, p. 1947).

From a broader perspective, artificial intelligence can also be viewed as the design and development of systems and algorithms that enable machines to perform cognitive tasks traditionally associated with human intelligence. Such tasks extend beyond analytical reasoning and learning to encompass problem-solving and, in some cases, creative activities such as writing, composing music, or generating visual content (Sangwan & Bansal, 2024, p. 01)

In summary, artificial intelligence may be defined as a multidisciplinary field concerned with the development of intelligent systems capable of performing tasks that normally require human cognitive abilities, by combining data processing, learning mechanisms, and algorithmic decision-making within computational environments.

b. Types of AI

Artificial intelligence systems are commonly classified according to their level of capabilities into three main categories as shown below: (IBM, 2026)

- **Artificial Narrow Intelligence (Weak AI)**

Artificial Narrow Intelligence, often referred to as *Weak AI*, represents the only form of artificial intelligence that is currently implemented in real-world applications. This type of AI is designed and trained to perform a

specific task or a limited set of tasks, frequently achieving levels of speed and accuracy that exceed human performance in that narrowly defined domain. However, narrow AI systems lack the ability to operate beyond their predefined scope, as they are restricted to particular cognitive functions rather than exhibiting general intelligence. Common examples include virtual assistants, automated recommendation systems, and advanced language-based applications.

- **Artificial General Intelligence (AGI)**

Artificial General Intelligence, also known as *Strong AI*, remains a theoretical concept. Unlike narrow AI, AGI is envisioned as a form of intelligence capable of applying previously acquired knowledge and skills to new and unfamiliar contexts without additional human intervention. In principle, such systems would be able to perform any intellectual task that a human being can, demonstrating flexible reasoning, learning, and adaptation across a wide range of domains.

- **Artificial Super intelligence (Super AI)**

Artificial Super intelligence refers to a hypothetical stage of AI development in which machine intelligence would surpass human cognitive abilities. If realized, super intelligent systems would not only exceed human reasoning and learning capacities but also demonstrate advanced decision-making capabilities beyond human comprehension. Some theoretical perspectives suggest that such systems could develop forms of understanding that extend to emotions, motivations, and independent goals, although this level of intelligence remains purely speculative.

c. AI Characteristics

Artificial intelligence is commonly described as a technology characterized by a set of distinctive functional capabilities (Boukhari & Chaki, 2021, p. 217). One of its fundamental attributes lies in its ability to operate effectively in environments where information is partial or uncertain, enabling systems to address problems despite incomplete data. In addition, AI systems are designed to emulate core cognitive functions such as perception, reasoning, and learning, allowing them to transform acquired knowledge into practical applications.

Another defining feature of artificial intelligence is its capacity to learn from prior experiences and reuse this accumulated knowledge when confronted with new or unfamiliar situations. This learning capability supports more informed and adaptive decision-making processes. Furthermore, AI technologies are recognized for their rapid responsiveness to emerging conditions and their efficiency in handling complex and dynamic tasks. Finally, modern AI systems are increasingly capable of processing and interpreting visual information, which facilitates advanced data visualization and supports deeper analytical insights into complex datasets.

2.2 AI in Accounting

a. Factors Influencing AI Adoption in Accounting Practices

Table1 below presents the main factors influencing the adoption of artificial intelligence in accounting, as identified in the study by (WONG & YAP, 2024). These factors are classified into technological, organizational, and environmental dimensions, providing a structured overview of the conditions that shape AI adoption decisions in accounting practices.

Table1:Factors Influencing AI Adoption in Accounting Practices

Category of Factors	Factor	Description	Implication for AI Adoption in Accounting
Technological Factors	**Compatibility**	The extent to which AI systems align with existing accounting processes, technologies, and work practices.	Higher compatibility facilitates smoother integration of AI tools into current accounting systems.
	Complexity	The perceived difficulty associated with understanding and using AI-based accounting solutions.	High complexity may discourage adoption due to increased learning and implementation challenges.
	Security and Privacy	Concerns related to data protection, confidentiality, and the risk of unauthorized access when using AI technologies.	Perceived security risks can reduce organizational willingness to adopt AI in accounting functions.
Organizational Factors	**Top Management Support**	The degree of commitment and encouragement provided by senior management toward AI adoption initiatives.	Strong managerial support increases resource allocation and organizational readiness for AI adoption.
	Business Strategy Support	The alignment between AI adoption and the organization's strategic objectives and long-term	Strategic alignment enhances the likelihood of sustained AI implementation in

		goals.	accounting practices.
	Organizational Resources	The availability of financial, technical, and human resources required to implement AI systems.	Adequate resources enable effective adoption and utilization of AI-based accounting tools.
Environmental Factors	**Business Market Structure**	The characteristics of the market environment in which the firm operates, including industry dynamics.	Certain market structures may encourage firms to adopt AI to remain competitive.
	Competitive Pressure	The pressure exerted by competitors who have adopted or are adopting AI technologies.	Increased competitive pressure motivates organizations to adopt AI to maintain market position.
	Government Regulations	The influence of governmental policies, regulations, and incentives related to AI adoption.	Supportive regulatory frameworks can facilitate AI adoption in accounting practices.

Source: Author Contribution Based on (WONG & YAP, 2024, pp. 18-21)

Table1 indicates that AI adoption in accounting is shaped by multiple interrelated factors. These include technological aspects related to system characteristics, organizational conditions linked to managerial and strategic support and environmental pressures arising from competition and regulatory environments.

b.Types of AI Used in Accounting

Table2 outlines the principal types of artificial intelligence technologies currently applied within accounting functions. These categories are derived from the Vic.ai overview, and each type is associated with characteristic uses that address specific accounting tasks and challenges.

Table2:Types of AI Used in Accounting

AI Type	General Function	Typical Accounting Applications	Practical Value in Accounting Practice
Machine Learning (ML)	Systems that learn from financial data patterns over time	Detecting anomalies, forecasting cash flows, spotting fraud or duplicates	Supports risk reduction, enhances predictive insights, and improves data accuracy.
Natural Language Processing (NLP)	Algorithms that extract meaning from	Extracting invoice fields (e.g., vendor,	Reduces manual document handling

	text and numerical data	amount), analyzing contracts, enabling query interfaces	and accelerates processing of unstructured financial inputs.
Computer Vision (CV)	Interprets images and scanned documents	Scanning receipts, classifying invoice images, matching documents	Automates document-heavy tasks and enhances the quality of captured data.
Robotic Process Automation (RPA)	Automates predefined repetitive actions between systems	Posting journal entries, executing reconciliations, transferring data across platforms	Saves processing time and minimizes manual keystroke errors.
Predictive Analytics	Uses historical data to make forecasts or simulate scenarios	Budgeting, revenue and expense forecasting, scenario planning	Shifts the accounting function toward forward-looking analysis and planning.
Generative AI	Produces text or summaries based on existing information	Generating summaries of exceptions, drafting narratives for reconciliations or communications	Improves interpretative reporting and reduces drafting workload for accountants

Source: (Vic.ai, 2025)

The AI categories presented in Table2 show how different Artificial Intelligence techniques contribute to the transformation of accounting tasks. While some types streamline routine processing, others support predictive insights and advanced data interpretations that extend the accountant's analytical capacity.

c. Ethical and Practical Challenges of Using AI in Accounting

While artificial intelligence provides significant opportunities to enhance accounting efficiency, its use also raises ethical concerns and practical challenges. The following points summarize the main issues associated with adopting AI in accounting practices (Adelakun, Majekodunmi, & Akintoye, 2024, pp. 228-229)(Altawalbeh, Al Frijat, & Alhajaya, 2025, p. 202).

- **Transparency and accountability:**

The use of AI systems in accounting raises concerns regarding the transparency of automated processes and the ability to explain AI-driven decisions. Ensuring accountability becomes particularly challenging when decision-making processes are complex and not easily interpretable.

- **Data privacy and security:**

AI-based accounting systems rely heavily on large volumes of sensitive financial data. This dependence increases risks related to data breaches, unauthorized access, and misuse of confidential information, making data protection a critical ethical and practical concern.

- **Bias and fairness issues:**

AI systems may unintentionally reflect or amplify existing biases embedded in training data or system design. Such biases can affect the fairness and objectivity of accounting outputs, potentially undermining trust in AI-supported accounting decisions.

- **Responsibility for AI-generated decisions:**

Determining responsibility for errors, inaccuracies, or biased outcomes generated by AI systems is complex, especially when multiple stakeholders are involved in the development, implementation, and supervision of these systems.

- **Over-reliance on AI and erosion of professional judgment:**

Excessive dependence on AI tools may reduce professional skepticism and critical judgment among accountants. Maintaining an appropriate balance between automated systems and human oversight remains essential to preserving ethical decision-making.

- **Impact on employment and professional skills:**

While AI can enhance efficiency by automating routine accounting tasks, it may also contribute to job displacement within the profession. This raises ethical concerns related to workforce adaptation, retraining, and the long-term development of accounting skills

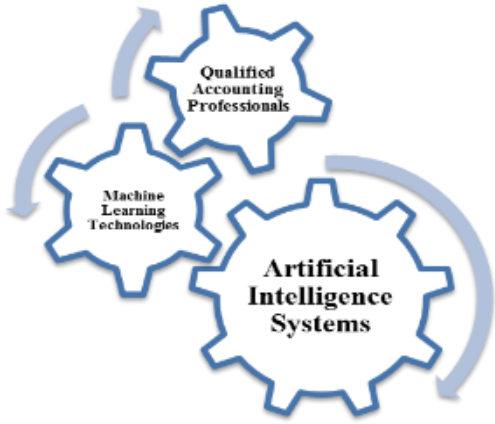
3. Results

3.1 Background of the Botkeeper Platform

Botkeeper is a U.S.-based startup company founded in 2015 and headquartered in St. Petersburg, Florida. The company operates in the field of automated bookkeeping through an integrated platform that combines artificial intelligence technologies, machine learning capabilities, and the expertise of qualified accounting professionals. Botkeeper primarily provides its services to accounting firms as well as business organizations.

The platform is designed with the objective of reducing manual intervention in routine accounting processes, minimizing errors, and enhancing the accuracy of accounting records. By automating repetitive bookkeeping tasks, Botkeeper enables human accounting resources to shift their focus toward higher value-added activities, such as analysis, review, and advisory functions, rather than routine transactional processing (F65, 2025).(Linkedin, 2025)

Figure 1: Core Components of the Botkeeper Platform



Source: Author's Contribution

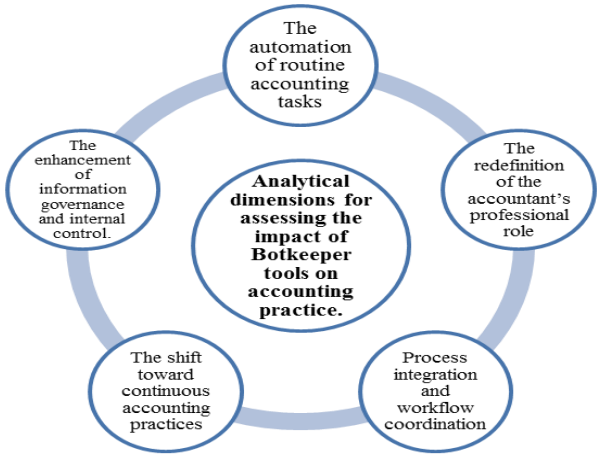
3.2 Botkeeper Tools Impact on Accounting Practices

Based on a detailed examination of Botkeeper's official platform, it was observed that the system provides a set of twelve artificial intelligence–enabled tools designed to support accounting professionals in performing their tasks more efficiently and systematically. These tools do not merely

represent technological features, but rather reflect an integrated approach to reshaping accounting work through automation, data-driven processing, and professional oversight.

Accordingly, this study does not aim to describe these tools in isolation, but instead seeks to analyze their implications for accounting practice. To achieve this objective, the tools are examined through five analytical dimensions that capture their practical impact on the accounting function. These dimensions include: (1) the automation of routine accounting tasks, (2) the redefinition of the accountant's professional role, (3) process integration and workflow coordination, (4) the shift toward continuous accounting practices, and (5) the enhancement of information governance and internal control.

Figure 2: Analytical dimensions for assessing the impact of Botkeeper tools on accounting practice.



Source: Author's Contribution

The following tables present the twelve tools referenced on the Botkeeper platform, systematically classified according to these five dimensions. For each tool, its functional role is outlined and its implications for accounting practice are analytically discussed. This structured presentation aims to provide a comprehensive understanding of how the integration of artificial intelligence within the Botkeeper platform contributes to the transformation of traditional accounting practices.

✎ **NB:** Certain tools within the Botkeeper platform are classified under more than one analytical category. This overlap reflects the multifunctional design of these tools, which enables them to support accounting practice across multiple dimensions.

Table 3: Tools for Automating Routine Accounting Tasks

Tool Name	Functional Role	Implications for Accounting Practice
Smart Connect	Automates data integration from financial sources	Reduces manual labor in importing transactions and increases the reliability of the accounting base.
Transaction Manager	Applies AI and rules for systematic transaction handling	Minimizes time spent on manual posting and improves consistency of account classifications.
Auto Bank Reconciliation	Automated matching between bank feeds and accounts	Accelerates reconciliation cycles and reduces reconciliation errors.
Journal Entry (JE) Automation	Generates routine journal entries based on rules and templates	Reduces repetitive tasks and ensures consistency across periodic adjustments.

Source: Author's Contribution Based on (botkeeper, 2026)

Table 3 shows that several Botkeeper tools are primarily designed to automate routine and repetitive accounting tasks. These tools mainly target data entry, transaction processing, and basic bookkeeping activities. The results indicate that automation at this level contributes to reducing manual workload, limiting human errors, and improving processing speed. Consequently, the role of the accountant shifts from execution-focused tasks toward supervision and validation, which represents an initial step in the transformation of accounting practice

Table 4: Tools Affecting the Accountant's Role

Tool Name	Functional Role	Implications for Accounting Practice
Bot Review	Highlights exceptions and irregularities in processed transactions	Shifts the accountant's focus from data entry to exception review and professional judgment.
Transaction Insights	Provides insights on transaction classification performance	Supports accountants in evaluating system outputs and refining internal controls.
Firm Insights	Offers high-level operational insights across the accounting environment	Encourages strategic thinking and performance evaluation beyond routine processing.

Source: Author's Contribution Based on (botkeeper, 2026)

The tools presented in table 4 illustrate how Botkeeper goes beyond task automation to support a gradual redefinition of the accountant's role. By assisting in review, exception handling, and analytical support, these tools allow accountants to engage more actively in judgment-based and advisory activities. This suggests that artificial intelligence does not replace the accountant but rather enhances professional capacity and supports higher value-added functions.

Table 5: Tools Supporting Workflow Coordination

Tool Name	Functional Role	Implications for Accounting Practice
Activity Hub	Centralizes communications, comments, and updates	Improves coordination across teams and decreases information fragmentation.
Work	Organizes tasks and processes	Helps structure workflow, track progress, and assign responsibility consistently.
Documents	Stores and organizes accounting-related files	Facilitates document retrieval and supports evidence-based review processes.

Source: Author's Contribution Based on (botkeeper, 2026)

Table 5 highlights tools that facilitate the integration of accounting processes and the improvement of workflow efficiency. These tools enable better coordination between data sources, accounting systems, and reporting outputs. The findings indicate that such integration reduces process fragmentation and enhances consistency across accounting operations. As a result, accounting practice becomes more structured, responsive, and aligned with organizational workflows.

Table 6: Tools Supporting Continuous Accounting Orientation

Tool Name	Functional Role	Implications for Accounting Practice
Transaction Insights	Shows trends and classification performance over time	Encourages a view of accounting as ongoing activity rather than episodic reporting.
Firm Insights	Provides overall performance visibility	Supports continuous evaluation of accounting workflows and operational effectiveness.
Activity Hub	Tracks activity history across tasks	Promotes continuity by linking communication with accounting actions over time.

Source: Author's Contribution Based on (botkeeper, 2026)

The tools classified in this table 6 reflect a transition from periodic accounting practices toward a more continuous accounting approach. By enabling real-time data processing and ongoing monitoring, these tools support timely detection of anomalies and faster decision-making. This shift reduces reliance on end-period adjustments and reinforces the proactive role of accounting in organizational management.

Table 7: Tools Strengthening Control and Information Management

Tool Name	Functional Role	Implications for Accounting Practice
Bot Review	Reviews transactions for anomalies	Enhances internal control by supporting early detection of irregular entries.
Client & User Management	Defines access and roles within the platform	Improves governance by ensuring appropriate segregation of duties.
Password Manager	Manages login credentials securely	Strengthens data security and reduces operational risks related to access control.
Documents	Organizes supporting records for accounting	Improves traceability and supports compliance with audit requirements.

Source: Author's Contribution Based on (botkeeper, 2026)

Table 7 presents tools that strengthen information management and internal control mechanisms. These tools contribute to improved data traceability, transparency, and reliability of accounting information. The results suggest that artificial intelligence plays a supportive role in reinforcing control environments rather than replacing professional judgment. This enhancement is particularly important in ensuring compliance, audit readiness, and trust in accounting outputs.

4. Discussion

The findings of the Botkeeper case study illustrate how artificial intelligence embodies a tangible manifestation of the profound transformation currently affecting accounting practice. Rather than merely automating routine tasks, AI-enabled tools appear to redefine the nature of accounting work itself. The automation of repetitive processes reduces manual intervention and enhances operational efficiency, allowing accountants to redirect their efforts toward more analytical and judgment-oriented activities. At the same time, the integration of AI contributes to greater process coherence by streamlining workflows and improving the consistency of accounting outputs. The shift toward continuous data

processing further alters traditional accounting cycles, supporting more timely monitoring and decision-making. Additionally, AI-driven features related to data traceability and control strengthen information governance, although they also underscore the need for sustained professional oversight. Taken together, these results suggest that AI in accounting functions not merely as a technical tool, but as a structural force reshaping professional roles, processes, and control practices.

5. Conclusion

This study aimed to highlight the increasing impact of artificial intelligence tools on accounting practice by focusing on the Botkeeper platform as a practical case.The study reached the following conclusions:

- The results indicate that the use of artificial intelligence tools within the Botkeeper platform has significantly contributed to transforming accounting practice beyond the traditional focus on routine task automation.
- AI-based tools enhance the efficiency and accuracy of accounting processes, particularly in areas related to data processing, classification, and reconciliation.
- The findings show that the integration of AI supports a shift in the role of accountants toward more analytical, supervisory, and value-added activities.
- Despite the advanced level of automation, the results highlight that professional judgment remains essential, especially in ensuring ethical oversight and interpreting AI-generated outputs.
- Overall, the Botkeeper case illustrates how artificial intelligence is progressively reshaping contemporary accounting practice while reinforcing the need for balanced human–AI interaction.

These findings support the study's hypothesis, which posits that the adoption of artificial intelligence tools contributes to a substantive transformation of accounting practice, extending beyond the automation of routine tasks to include enhanced analytical and value-added roles for accountants.

6. Recommendations

Based on the findings of this study, the following recommendations may be proposed:

- Algerian firms should gradually explore the integration of AI-powered accounting solutions to improve efficiency, accuracy, and the processing of routine accounting tasks.
- Accounting professionals should develop digital and analytical competencies that enable them to work effectively alongside emerging AI technologies.
- Universities and higher education institutions are encouraged to incorporate AI-related topics into accounting curricula in order to prepare future accountants for a rapidly evolving professional environment.
- Professional accounting bodies should organize specialized training programs to enhance awareness of the opportunities and challenges associated with AI adoption in accounting practice.
- Policymakers and regulatory authorities should establish appropriate frameworks to ensure the responsible and ethical use of artificial intelligence in accounting activities.

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