



The Future Outlook of the Accounting Profession in the Era of Artificial Intelligence An Analytical Study of Its Determinants among Accountants

Imane Bouchahma*

University of Algiers 3, (Algeria)

Imaneabe8@gmail.com

Nour El Houda Merah

University of Algiers 3, (Algeria)

nourelhouda.merah@gmail.com

Abstract

This study aims to measure the impact of accountants' awareness of the potential opportunities and challenges of artificial intelligence in the accounting profession, as well as their level of readiness to embrace it, on their outlook, by analyzing the relationship between the study variables and assessing the extent of each variable's contribution and impact. To achieve this, we adopted a descriptive-analytical approach, using a questionnaire to collect data from various accounting professionals. A total of 80 valid questionnaires were retrieved and analyzed using SPSS 25.

The study found that accountants hold a positive perception of the accounting profession, as the results demonstrated a statistically significant effect of the independent variables on their future outlook for the profession, while awareness of the associated challenges was the most influential factor. The study recommended enhancing training programs with digital components to help accountants acquire the digital skills and competencies needed to fulfill their new analytical and advisory roles.

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* Corresponding author

1. Introduction

The contemporary world has witnessed profound transformations as a result of the rapid development of information and communication technologies. Artificial intelligence is among the most prominent and influential of these transformations across various professional and economic fields, owing to the advantages and capabilities it offers, such as process automation and big data processing. The accounting profession has also been affected by these developments. Accounting is one of the professions most closely associated with the quantitative processing of accounting information ; however, it is no longer limited to recording transactions and preparing financial statements. Rather, it has become a strategic tool for analyzing performance, enhancing transparency and governance, and supporting decision-making within organizations.

Accordingly, the integration of artificial intelligence applications into the accounting environment has contributed to reshaping the nature of accounting work by improving the quality of financial information and enhancing the accuracy of reports. This has necessitated a reconsideration of the traditional roles of accountants and their future skills. Nevertheless, it has also raised debate as to whether artificial intelligence represents an opportunity to develop the accounting profession and strengthen the accountant's position as a strategic partner, or whether it constitutes a challenge that may threaten certain accounting roles and traditional skills.

Based on the above, this study seeks to measure the determinants of the future outlook of the profession in light of the use of artificial intelligence technology, by focusing on three determinants: perceived potential opportunities provided by artificial intelligence, perceived challenges associated with artificial intelligence, and the level of readiness to transition towards artificial intelligence.

Accordingly, the main research problem of the study is formulated as follows:

To what extent do perceived potential opportunities of artificial intelligence, the challenges associated with it, and the level of readiness to transition towards it contribute to explaining accountants' perception of the future of the accounting profession ?

The following sub-questions emerge from the main research problem:

1. To what extent does the perception of the potential opportunities of artificial intelligence affect the formation of accountants' perceptions of the future of the accounting profession ?
2. To what extent does the level of readiness to transition towards artificial intelligence affect the formation of accountants' perceptions of the future of the accounting profession ?
3. To what extent does the perception of the défis associated with artificial intelligence affect the formation of accountants' perceptions of the future of the accounting profession ?

To answer these questions, the following main hypothesis was formulated:

There is a statistically significant effect of the perceived potential opportunities of artificial intelligence, the challenges associated with it, and the level of readiness to transition towards it, taken together, on accountants' perception of the future of the accounting profession.

Based on the main hypothesis, the following sub-hypotheses are derived:

1. There is a statistically significant effect of the perception of the potential opportunities of artificial intelligence on accountants' perception of the future of the accounting profession.
2. There is a statistically significant effect of the level of readiness to transition towards artificial intelligence on accountants' perception of the future of the accounting profession.
3. There is a statistically significant effect of the perception of the challenges associated with artificial intelligence on accountants' perception of the future of the accounting profession.

The importance of this study lies in exploring the future outlook of the accounting profession in the era of artificial intelligence from the perspective of Algerian accountants. This is achieved by identifying their perceptions and awareness of the opportunities offered by artificial intelligence, the défis it imposes, as well as their level of readiness to use its applications in the accounting profession, and by measuring the effect of these factors in shaping their vision of the future of the profession.

To achieve the objectives of the study, the descriptive analytical approach was adopted, as it is the most appropriate for addressing the study's aims. A questionnaire was used to collect data from a sample of accountants and professionals, while suitable statistical methods were employed to process the data and test the study hypotheses. The results were processed and analyzed using SPSS 25.

2. Study Literature

2.1 Artificial Intelligence in Accounting

According to the European Commission (Commission European), artificial intelligence is defined as a set of systems capable of simulating intelligent behavior by analyzing data and information from their surrounding environment and making decisions or carrying out actions relatively independently in order to achieve specific objectives. The importance of these systems lies in their ability to simulate certain human cognitive capacities, such as logical reasoning and problem-solving, thereby supporting human work, improving performance quality, and automating many complex tasks across various fields (MERRAH, 2024, p. 66).

In the accounting field, artificial intelligence has become one of the most important technologies supporting the development of accounting practices and the improvement of performance efficiency. It contributes to the automation of numerous routine and repetitive operations, such as processing financial data and preparing accounting entries and reports, thereby reducing time and effort and limiting human errors. It also enables the analysis of large volumes of financial data, the extraction of patterns, and the prediction of future trends, which enhances the accuracy of financial forecasts and supports the decision-making process. In addition, artificial intelligence assists in assessing financial risks and detecting fraud at an early stage by continuously analyzing data and issuing alerts when abnormal indicators are detected. Accordingly, artificial intelligence

has become a strategic tool that contributes to improving the quality of accounting information, enhancing the efficiency of financial operations, and strengthening the strategic role of the accountant within the organization (MERRAH, 2024, pp. 128-129).

2.2 Potential Opportunities for Artificial Intelligence in Accounting

Artificial intelligence has created promising opportunities for the development of accounting practice. Its role is no longer limited to process automation ; rather, it has extended to improving the quality of accounting performance and enhancing decision-making efficiency within organizations. Machine learning and data analytics technologies have contributed to redesigning many accounting procedures, achieving higher levels of speed, accuracy, and reliability. Among the most prominent opportunities offered by artificial intelligence in this field are the following (Dongre, Pandey, & Gupta, 2021, pp. 229-230):

-Improving efficiency and the quality of accounting information : Artificial intelligence contributes to improving the efficiency of accounting work by automating workflows, reducing reliance on paper-based documents, and processing financial data more rapidly and accurately. It also helps prepare and analyze financial reports more reliably, thereby improving the quality of accounting information and enhancing its usability at various managerial levels.

- Supporting accounting decision-making: Artificial intelligence provides advanced tools for analyzing financial data and extracting indicators and patterns that are difficult to detect through traditional methods. This helps accountants and management assess financial performance, conduct comparisons, forecast future trends, and make more accurate and objective decisions. Its applications also contribute to providing real-time information that supports financial planning and efficient resource management.

-Automating routine accounting tasks: The automation of routine tasks is one of the most important opportunities provided by artificial intelligence in accounting. It can automatically perform many repetitive activities, This reduces the time and effort devoted to operational tasks and decreases human errors, enabling accountants to focus on analytical and advisory tasks that add greater value to the organization.

2.3 Challenges Associated with Artificial Intelligence in Accounting

Despite the significant advantages offered by artificial intelligence in developing accounting practice, its implementation faces a set of challenges that may limit the full exploitation of its potential. These challenges are related to human, technical, and organizational aspects, which requires institutions and accountants to be prepared to address them effectively. The most important of these challenges are as follows (Witowska, 2026, pp. 93-101):

- Concerns about professional replacement : The increasing use of artificial intelligence applications raises concerns about the future of certain accounting jobs, particularly those based on routine tasks that can be automated. The use of artificial intelligence may reduce the role of accountants; however, in reality, they cannot be fully replaced.

- **Lack of digital skills:** The growing reliance on artificial intelligence applications makes it necessary for accountants to possess advanced digital skills that enable them to use intelligent systems efficiently.

- **Difficulties in adapting to digital transformation:** Introducing artificial intelligence technologies into financial and accounting departments represents an organizational and professional challenge, as it requires accountants to adapt to new working methods and accept technological innovations. Moreover, the success of digital transformation is not only linked to the availability of technologies, but also depends on employees' readiness to use them and to develop their knowledge in line with the requirements of the digital environment.

- **Technical risks and cost:** The importance of assessing the economic feasibility of implementing artificial intelligence lies in balancing the costs of its application against the expected returns, which indicates that successful adoption requires appropriate financial and organizational investments.

2.4 Level of Readiness to Transition towards Artificial Intelligence

Readiness to transition towards artificial intelligence represents one of the key factors determining the successful application of this technology in accounting practice. It is not limited to the availability of technological solutions, but is also related to the extent to which accountants and institutions are prepared to adopt and benefit from them. The concept of technological readiness refers to the ability of individuals and organizations to accept modern technologies, acquire the knowledge and skills necessary to use them, and adapt to the changes imposed by the digital work environment. This readiness is considered a fundamental requirement for enhancing the adoption of artificial intelligence and achieving its expected benefits in the field of accounting. It is embodied in a set of interrelated dimensions, the most important of which are as follows (Madan & Chawla, 2025, pp. 1-2):

- **Digital skills among accountants:** Digital skills constitute the fundamental pillar of readiness to transition towards artificial intelligence, as they enable accountants to deal with modern digital applications, analyze data, and benefit from artificial intelligence tools in performing accounting tasks efficiently.

- **Professional education and training:** Continuous professional training and development are among the most important requirements for enhancing accountants' readiness to use artificial intelligence. With the rapid development of digital technologies, traditional accounting knowledge is no longer sufficient. It has become necessary to integrate topics related to artificial intelligence, data analytics, and digital technologies into university programs and professional training programs.

- **Acceptance of technological change:** The successful application of artificial intelligence does not depend solely on technical skills; it is also linked to the extent to which accountants accept

change and are willing to use new technologies. Accountants' perception of the benefits offered by artificial intelligence applications, their ease of use, and openness to innovation are factors that directly influence their attitudes towards adopting these technologies.

3. Field Study

Through the field study, we seek to identify the future outlook of the accounting profession in light of artificial intelligence technology by examining the perceptions and opinions of the study sample regarding the future of the profession in the era of artificial intelligence. This is done by measuring their perceptions and views concerning the opportunities that artificial intelligence may provide for the profession, as well as the challenges it may impose, in addition to assessing their level of readiness to transition towards the use of its applications in the accounting profession.

Accordingly, the study model was constructed on the basis that the future outlook of the accounting profession represents the dependent variable, while its determining factors represent the independent variables, namely: perceived potential opportunities of artificial intelligence, challenges associated with artificial intelligence, and the level of readiness to transition towards artificial intelligence. This model aims to measure the extent to which these factors, individually and collectively, contribute to explaining accountants' perception of the future of the accounting profession in light of the use of artificial intelligence.

3.1 Study Methodology and Tools

- ***Sample and study population***

This study population was limited to various practitioners of the accounting profession, with a focus on professional categories directly related to field accounting work. This is because they are considered the most capable of interpreting the extent to which artificial intelligence contributes to shaping the future of the accounting profession, given their practical connection with the nature of accounting tasks. This makes their views more realistic in determining whether artificial intelligence represents an opportunity to develop the profession or a challenge that threatens some of its traditional roles. The study population includes a group of professional categories, including accountants working in institutions, managers of accounting and finance departments, auditors, certified accountants, and chartered accountants

- ***Study Instrument***

To obtain field data that serve the objectives of the study, a questionnaire was administered to a sample of professionals in the accounting field. The number of valid questionnaires suitable for analysis amounted to 80. The data obtained were statistically processed using the Statistical Package for the Social Sciences, SPSS 25, in order to test the reliability of the study instrument,

analyze the attitudes of the sample members, and examine the relationship and effect among the study variables.

• *Statistical Tools Used*

Before identifying the statistical tools used to analyze the study questionnaire, it is necessary to determine the type of tests that should be used in the analysis. Accordingly, it is important to establish whether the data follows a normal distribution, using the Shapiro-Wilk test.

After conducting the test, the following results were obtained:

Table 1. Results of the Normality Test for the Study Dimensions

Variable	Mean	Median	Skewness	Kurtosis	Significance	Shapiro-Wilk Sig.
First dimension	4.07	4.00	-0.152	0.504	0.000	0.007
Second dimension	3.98	3.80	-0.464	1.377	0.000	0.000
Third dimension	3.14	3.20	-0.016	-0.344	0.200	0.544
Fourth dimension	3.42	3.40	-0.376	0.208	0.012	0.114

Source: Prepared by the researchers based on the outputs of SPSS 25

The results of the normality test for the first and second dimensions showed that the significance value of the Shapiro-Wilk test was less than 0.05. However, by observing the skewness and kurtosis values, it is clear that they fall within acceptable limits, and the difference between the mean and the median remained limited. Therefore, it can be stated that the data for the first and second dimensions follow a normal distribution. As for the third and fourth dimensions, the significance value of the Shapiro-Wilk test was greater than 0.05, which indicates that the data of these two dimensions follow a normal distribution. Accordingly, parametric statistical methods were used, namely:

- ✓Cronbach's Alpha to measure the reliability of the questionnaire dimensions ;
- ✓ The arithmetic mean and standard deviation for the descriptive analysis of the studyvariables ;;
- ✓Simple linear regression to test the sub-hypotheses;
- ✓ Multiple linear regression to test the main hypothesis.

• *Reliability Test*

Table 2. Cronbach's Alpha Test

Reliability Statistics – Cronbach's Alpha	Number of Items
0.966	20

Source: Prepared by the researchers based on the outputs of SPSS 25.

The reliability of the study instrument was tested using Cronbach's Alpha coefficient to measure the internal consistency of the questionnaire items. The value of Cronbach's Alpha reached 0.966, which is a high value. Accordingly, it can be stated that the study instrument has a high degree of internal consistency, and that the questionnaire items measure interrelated dimensions in a manner that allows moving on to descriptive and inferential analysis with a high level of statistical confidence.

3.2 Analysis of Results and Hypothesis Testing

In this part, we attempt to present and discuss the demographic characteristics of the sample members, then present and discuss the study results using the previously mentioned statistical and descriptive tools, before testing the sub-hypotheses and the main hypothesis.

A- Descriptive Analysis of Demographic Variables

Table 3. Frequencies of the Sample's Demographic Characteristics

Variable	Category	Frequency	Percentage %
Job position	Accountant in an institution	31	38.75
	Manager of the Accounting and Finance Department	41	51.25
	Auditor	8	10
	Total	80	100
Educational qualification	Bachelor's degree	20	25
	Master's degree	25	31.25
	Postgraduate studies	35	43.75
	Total	80	100
Professional experience	Less than 5 years	10	12.5
	From 5 to 10 years	8	10
	From 10 to 15 years	17	21.25
	More than 15 years	45	56.25
	Total	80	100

Source: Prepared by the researchers based on the outputs of SPSS 25.

The previous table shows that the most represented category in the job position variable is the category of managers of accounting and finance departments, accounting for 51.25% of the total sample, followed by accountants employed in institutions at 38.75%, and finally auditors in the last position at 10%. These results indicate that the majority of the sample members hold positions directly related to financial and accounting decision-making, which enhances the suitability of the sample for the subject of the study.

In terms of educational qualification, the results show diversity in the educational levels of the sample members. The category of those holding postgraduate degrees represented the largest proportion, at 43.75%, followed by the master's degree category at 31.25%, and finally the bachelor's degree category at 25%. This distribution indicates that the sample members possess a considerable level of academic qualification, enabling them to assess the impact of artificial intelligence in the accounting field with an appropriate degree of scientific and professional awareness.

With regard to professional experience, it is clear that the majority of the sample members have long professional experience, as the proportion of those with more than 15 years of experience reached approximately 56.25%, which is the highest percentage within this category. The proportion of those whose experience ranges between 10 and 15 years was approximately 21.25%, while the category with 5 to 10 years of experience recorded 10%. As for the category with less than 5 years of experience, it represented 12.5% of the total sample. These results reflect that the sample members are predominantly experienced professionals, which gives their responses greater credibility, considering that individuals with long experience are more capable of perceiving and understanding the transformations taking place in the profession and evaluating its future in light of artificial intelligence, as well as its implications for the profession and the accountant.

B- Analysis of the Questionnaire Items

This section was devoted to analyzing the results of the field study in order to identify the perceptions of the sample members towards the main variables adopted in the study model.

• First Dimension: Potential Opportunities of Artificial Intelligence

In this dimension, we attempt to discuss and analyze the opinions of the respondents in the study sample regarding accountants' awareness of the potential opportunities of artificial intelligence for the accounting profession. The results are presented in the following table:

Table 4. Results of the First Dimension: Potential Opportunities of Artificial Intelligence

<i>Statement</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Direction</i>	<i>Rank</i>
The use of artificial intelligence helps enhance accountants' decision-making and analytical capabilities	4.21	0.65	Strongly agree	2
Artificial intelligence is constantly improving the professional competence of accountants	4.24	0.641	Strongly agree	1
Artificial intelligence is driving an increase in demand for accountants with advanced digital skills	3.80	0.644	Agree	5

Artificial intelligence is enhancing the role of the accountant as a strategic partner within the enterprise	3.93	0.742	Agree	4
Artificial intelligence helps improve the accuracy and quality of accounting information	4.21	0.688	Strongly agree	3
Overall mean of the dimension	4.07	0.466	Agree	—

Source: Prepared by the researchers based on the outputs of SPSS 25.

The results of the first dimension indicate that the sample members have a good level of awareness of the potential opportunities of artificial intelligence. The overall arithmetic mean of the dimension reached 4.077, with a standard deviation of 0.466, indicating that the sample members hold a positive perception regarding the contribution of artificial intelligence to the development of the accounting profession.

The statement “Artificial intelligence is constantly improving the professional competence of accountants” ranked first, with an arithmetic mean of 4.24. It was followed by the statements “enhancing decision-making and analytical capabilities” and “improving the accuracy and quality of accounting information,” each with an arithmetic mean of 4.21. This reflects the respondents’ awareness of the importance of artificial intelligence in supporting accountants’ professional and analytical performance. The results also showed that respondents recognize the importance of artificial intelligence in enhancing the accountant’s role as a strategic partner and increasing demand for accountants with advanced digital skills, with arithmetic means of 3.93 and 3.80, respectively.

• Second Dimension: Level of Readiness to Transition towards Artificial Intelligence

In this dimension, we attempt to discuss and analyze the opinions of the respondents in the study sample regarding accountants’ level of readiness to transition towards artificial intelligence. The results are presented in the following table:

Table 5. Results of the Second Dimension: Level of Readiness for Artificial Intelligence

Statement	Mean	Standard Deviation	Direction	Rank
Accountants are well-prepared to adapt to the changes that artificial intelligence is bringing to the profession	4.18	0.591	Agree	3
I realize that developing digital skills is essential to keep pace with the shift toward artificial intelligence	4.25	0.585	Strongly agree	2
I easily adapt to using smart technologies to complete accounting tasks	4.28	0.656	Strongly agree	1

The future of the profession requires accountants to undergo continuous retraining to keep pace with digital developments	4.18	0.612	Agree	4
Continuous learning and professional development are essential to an accountant's success in an AI-driven environment	3.05	0.899	Neutral	5
Overall mean of the dimension	3.98	0.58	Agree	—

Source: Prepared by the researchers based on the outputs of SPSS 25.

The results showed that the arithmetic mean of the dimension measuring readiness to transition towards artificial intelligence reached 3.985, with a standard deviation of 0.580. This falls within the agreement category, indicating that the sample members show readiness to transition towards using artificial intelligence technologies in accounting work. The statement “I easily adapt to using smart technologies to complete accounting tasks” ranked first, with an arithmetic mean of 4.28. This reflects the surveyed accountants’ confidence in their ability to deal with digital and intelligent tools in performing accounting work. It was followed by the statement “I realize that developing digital skills is essential to keep pace with the shift toward artificial intelligence,” with an arithmetic mean of 4.25, indicating accountants’ awareness of the importance of digital skills for the future of the profession.

The results also showed respondents’ readiness to adapt to the changes brought about by artificial intelligence in the profession, as well as their recognition that the future of accounting requires continuous retraining and professional development to keep pace with digital developments, with an arithmetic mean of 4.18 for each statement. However, the statement “Continuous learning and professional development are essential to an accountant’s success in an AI-driven environment” ranked last, with an arithmetic mean of 3.05 and a “neutral” direction, indicating a certain degree of hesitation among the sample members regarding this aspect.

• Third Dimension: Potential Challenges of Artificial Intelligence

In this dimension, we attempt to discuss and analyze the opinions of the respondents in the study sample regarding the potential challenges of artificial intelligence. The results are presented in the following table:

Table.6 Results of Potential Challenges of Artificial Intelligence

Statement	Mean	Standard Deviation	Direction	Rank
Artificial intelligence is seen as a threat to traditional accounting jobs	2.74	0.868	Neutral	5

The continued expansion of artificial intelligence may lead to a reduction in job opportunities in certain accounting roles	3.34	0.841	Neutral	2
Artificial intelligence can replace repetitive accounting tasks	2.93	0.911	Neutral	4
Artificial intelligence is raising concerns about the future of employment in the accounting profession	3.19	0.901	Neutral	3
Overreliance on artificial intelligence may lead to a decline in certain professional skills among accountants	3.53	0.941	Agree	1
Overall mean of the dimension	3.14	0.81	Neutral	—

Source: Prepared by the researchers based on the outputs of SPSS 25.

The table shows that the overall arithmetic mean of the dimension related to the challenges associated with artificial intelligence reached 3.143, with a standard deviation of 0.810, and an overall neutral direction. This indicates that the sample members do not adopt a decisive position regarding artificial intelligence as a direct threat to the accounting profession; rather, they view it with a degree of caution and balance.

The statement “Overreliance on artificial intelligence may lead to a decline in certain professional skills among accountants” ranked first, with an arithmetic mean of 3.53 and an agreement direction. This indicates that the most prominent challenge perceived by the sample members is the possibility of weakening certain professional skills as a result of excessive reliance on intelligent technologies. By contrast, the remaining statements were associated with a “neutral” direction. In general, the results indicate that accountants do not perceive artificial intelligence as a clear and direct threat to the future of the profession. However, they are aware of the existence of some challenges associated with it, particularly those related to overreliance on it and its potential impact on professional skills and traditional job opportunities.

- **Fourth Dimension: Future Outlook of the Profession**

In this dimension, we attempt to discuss and analyze the opinions of the respondents in the study sample regarding the future outlook of the profession. The results are presented in the following table:

Table 7. Results of the Dimension: Future Outlook of the Profession

Statement	Mean	Standard Deviation	Direction	Rank
The accounting profession will continue to grow and evolve despite the rapid spread of artificial intelligence	2.93	0.808	Neutral	5

Acquiring digital skills and competencies is essential for future success in the accounting profession	3.70	0.877	Agree	2
The integration of accounting and digital knowledge is a key factor in an accountant's success	3.23	0.9	Neutral	4
The accounting profession is gradually shifting toward analytical and advisory roles	3.36	0.903	Neutral	3
Accountants will remain an essential part of any organization, even as artificial intelligence continues to advance	3.89	0.711	Agree	1
Overall mean of the dimension	3.42	0.741	Agree	—

Source: Prepared by the researchers based on the outputs of SPSS 25.

The table shows that the overall arithmetic mean of accountants' vision of the future of the accounting profession reached 3.42, with a standard deviation of 0.741. This falls within the agreement category, indicating that the sample members adopt a positive outlook towards the future of the accounting profession in light of the spread of artificial intelligence.

The statement "Accountants will remain an essential part of any organization, even as artificial intelligence continues to advance" ranked first, with an arithmetic mean of 3.89 and an "agree" direction. This reflects the conviction and awareness of the sample members regarding the continued importance of the human element in accounting work, despite rapid technological developments. The statement "Acquiring digital skills and competencies is essential for future success in the accounting profession" ranked second, with an arithmetic mean of 3.70 and an "agree" direction, indicating accountants' awareness of the importance of adapting to new digital requirements.

Meanwhile, the statements related to the profession's transition towards analytical and advisory roles, the integration of accounting and digital knowledge, and the continued growth of the profession despite the spread of artificial intelligence were associated with a "neutral" direction, with means ranging between 2.93 and 3.36. This reflects a certain degree of hesitation among the sample members regarding the nature and limits of the profession's future transformation.

In general, the results indicate that accountants do not view artificial intelligence as a factor that eliminates their professional role. Rather, they believe that the future of the profession will remain viable, provided that digital skills are enhanced and adaptation to technological transformations is achieved in order to ensure continuity and success in a changing accounting environment.

C-Testing the Sub-Hypotheses

• Testing the First Sub-Hypothesis

The first sub-hypothesis states the following: There is a statistically significant effect of perceived potential opportunities of artificial intelligence on accountants' perception of the future of the accounting profession.

Table 8. Results of the Simple Regression Test for the First Sub-Hypothesis

Variable	B	T	Sig. F	Sig. R	R ²
Constant	-1.940	-4.662	0.000		
Potential opportunities of artificial intelligence	1.314	12.965	0.000	0.826	0.683

Source: Prepared by the researchers based on the outputs of SPSS 25.

The results of the simple linear regression indicate a positive and statistically significant effect of the sample members' perception of the potential opportunities of artificial intelligence on their future outlook of the accounting profession. The correlation coefficient reached $R = 0.826$, which reflects a strong relationship between the two variables. The coefficient of determination reached $R^2 = 0.683$, indicating that perceived potential opportunities of artificial intelligence explain approximately 68.3% of the changes in the future outlook of the accounting profession, which represents a relatively high explanatory power.

The results of the F-test also showed that the model as a whole is statistically significant, with $F = 168.092$ at a significance level of $\text{Sig.} = 0.000$, which is less than 0.05. This confirms the validity of the model. Regarding the effect of the independent variable, the regression coefficient reached $B = 1.314$, with $T = 12.965$ at a significance level of $\text{Sig.} = 0.000$. This indicates a statistically significant effect of the potential opportunities of artificial intelligence on accountants' perception of the future of the accounting profession. Therefore, the first sub-hypothesis is accepted.

• Testing the Second Sub-Hypothesis

There is a statistically significant effect of the level of readiness to transition towards artificial intelligence on accountants' perception of the future of the accounting profession.

Table 9. Results of the Simple Regression Test for the Second Sub-Hypothesis

Variable	B	T	Sig. F	Sig. R	R ²
Constant	-0.601	-1.679	0.097		
Level of readiness to transition	1.009	11.345	0.000	0.789	0.623

Source: Prepared by the researchers based on the outputs of SPSS 25.

The results of the simple linear regression indicate a positive and statistically significant effect of the level of readiness to transition towards artificial intelligence on accountants' perception of the future of the accounting profession. The correlation coefficient reached $R = 0.789$, which indicates a strong relationship between the two variables. The coefficient of determination reached $R^2 = 0.623$, meaning that the level of readiness to transition towards artificial intelligence explains approximately 62.3% of accountants' perception of the future of the accounting profession.

The results of the F-test also showed that $F = 128.707$ at a significance level of $\text{Sig.} = 0.000$, which is less than 0.05. This confirms the validity of the model for testing the relationship between the two variables. As for the independent variable, the regression coefficient reached $B = 1.009$, with $T = 11.345$ at a significance level of $\text{Sig.} = 0.000$. This indicates a positive and statistically significant effect of the level of readiness to transition towards artificial intelligence on accountants' perception of the future of the accounting profession. Accordingly, the second sub-hypothesis is accepted.

• Testing the Third Sub-Hypothesis

The third hypothesis states that there is a statistically significant effect of accountants' perception of the challenges associated with artificial intelligence on their perception of the future of the accounting profession.

Table 10. Results of the Simple Regression Test for the Third Sub-Hypothesis

Variable	B	T	Sig.	F	Sig.	R	R ²
Constant	0.848	5.624	0.000				
Challenges associated with artificial intelligence	0.818	17.600	0.000	309.765	0.000	0.894	0.799

Source: Prepared by the two researchers based on the outputs of SPSS 25.

The results of the simple linear regression indicate a positive and statistically significant effect of perceived challenges associated with artificial intelligence on accountants' perception of the future of the accounting profession. The correlation coefficient reached $R = 0.894$, which is a high value indicating a very strong relationship between the two variables. The coefficient of determination reached $R^2 = 0.799$, meaning that the challenges associated with artificial intelligence explain approximately 79.9% of the changes in accountants' perception of the future of the accounting profession.

The value of F reached 309.765 at a significance level of $\text{Sig.} = 0.000$, which is less than 0.05. This confirms the validity of the model in explaining the relationship between the two variables. Regarding the independent variable, the regression coefficient reached $B = 0.818$, with $T = 17.600$ at a significance level of $\text{Sig.} = 0.000$. This indicates a positive and statistically significant effect

of the challenges associated with artificial intelligence on accountants' perception of the future of the accounting profession. Therefore, the third sub-hypothesis is accepted.

• Testing the Main Hypothesis

Table. 11 Results of the Multiple Linear Regression Test for the Main Hypothesis

<i>Dependent Variable</i>	<i>Variable</i>	<i>B(Regression Coefficient)</i>	<i>R</i>	<i>R²</i>	<i>F</i>	<i>Sig.</i>	<i>DF</i>
<i>Future outlook of the profession</i>	Constant	-0.429	0.909	0.826	120.604	0.000	Between groups: 3
	Potential opportunities	0.391					Residuals: 76
	Level of readiness	0.124					Total: 79
	Potential challenges	0.560					

Source: Prepared by the two researchers based on the outputs of SPSS 25.

The results of the multiple linear regression indicate a strong correlation between the independent variables taken together and the dependent variable, namely the future outlook of the profession. The multiple correlation coefficient reached a high value of $R = 0.909$, reflecting the strength of the relationship between the dimensions of the model and the dependent variable. The coefficient of determination reached $R^2 = 0.826$, which means that the independent variables included in the model jointly explain approximately 82.6% of the changes in the future outlook of the profession. This represents a very high explanatory power, while the remaining 17.4% is attributable to other factors not included in the model or to the effect of random error.

The Fisher test value reached $F = 120.604$ with a significance level below 0.05. This high value reflects the strength of the model and its ability to explain variance in the dependent variable, thereby confirming the validity of the statistical model in explaining the future outlook of the profession.

Looking at the regression coefficients of each independent variable, it appears that the third variable, related to perceived potential challenges of artificial intelligence, ranked first in terms of effect. Its regression coefficient reached $B = 0.560$ at a significance level of $\text{Sig.} = 0.000$, which is less than 0.05. This indicates a positive and statistically significant effect of this variable on the future outlook of the profession. As for the variable of perceived potential opportunities of artificial intelligence, its regression coefficient reached $B = 0.391$ at a significance level of $\text{Sig.} = 0.008$, which is also below the adopted significance level of 0.05, indicating a positive and statistically significant effect of this variable on the dependent variable, namely the future outlook. By contrast, the results showed that the variable of readiness to transition towards artificial intelligence had a positive but statistically insignificant effect, with a regression coefficient of $B = 0.124$ at a significance level of $\text{Sig.} = 0.273$, which is greater than 0.05. Accordingly, the effect of this variable cannot be statistically relied upon in explaining the changes in the dependent variable, meaning

that its contribution within the model remains limited compared with the other independent variables.

Based on the above, the multiple linear regression equation of the model can be written as follows:

$$Y = -0.429 + 0.391 X1 + 0.124 X2 + 0.560 X3$$

Where:

Y=Future outlook of the accounting profession

X1=Perceived potentiel opportunities of artificial intelligence

X2=Level of readiness to transition towards artificialintelligence

X3 = Perceived challenges associated with artificial intelligence

Accordingly, the main hypothesis is accepted. It states that there is a statistically significant effect of perceived potential opportunities of artificial intelligence, the challenges associated with it, and the level of readiness to transition towards it, taken together, on accountants' perception of the future of the accounting profession.

• Stepwise Regression test for the main hypothesis

To improve the explanatory power of the model and identify the variables that have the greatest effect on the future outlook of the profession, the Stepwise regression test was used. The results are presented in the following table:

Table 12. Results of the Stepwise Regression for the Main Hypothesis

Model	Dimension / Effect	B	Std. Error	Beta	T	Sig.	Adjusted R ² = 0.799	R = 0.894 R = 0.796
Model 1	Constant	0.848	0.151	-	5.624	0.000		
	Potential challenges	0.818	0.046	0.894	17.600	0.000		
Model	Dimension / Effect	B	Std. Error	Beta	T	Sig.		
Model 2	Constant	-0.297	0.376	-	-0.791	0.432		
	Potential challenges	0.608	0.078	0.664	7.834	0.000		
	Potential opportunities	0.443	0.135	0.279	3.289	0.002		
R=0.908		Adjusted R = 0.819		R² = 0.824				

Source: Prepared by the researchers based on the outputs of SPSS 25.

The results of the Stepwise regression indicate the presence of two explanatory models for the dependent variable, namely the future outlook of the profession. The first model showed that the variable of perceived challenges associated with artificial intelligence has the greatest ability to explain the changes in the future outlook of the profession. The correlation coefficient in this model reached R = 0.894, which is a high value indicating a strong correlation between the future outlook

of the profession and potential challenges. The coefficient of determination reached $R^2 = 0.799$, meaning that perceived potential challenges alone explain approximately 79.9% of the changes in the future outlook of the profession. This represents a very high explanatory power, while the remaining proportion is attributable to other factors not included in the model. The regression coefficient for the perceived potential challenges variable reached $B = 0.818$, with $T = 17.600$ at a significance level of $\text{Sig.} = 0.000$, which is lower than the adopted significance level of 0.05. This indicates that the effect of potential challenges on the future outlook is statistically significant.

As for the second model, the Stepwise regression method added the potential opportunities variable alongside potential challenges. This indicates that this variable also contributes to improving the explanatory power of the model. The correlation coefficient increased from $R = 0.894$ in the first model to $R = 0.908$ in the second model, reflecting an improvement in the strength of the relationship between the selected independent variables and the dependent variable. The coefficient of determination also increased from $R^2 = 0.799$ to $R^2 = 0.824$, meaning that the second model explains approximately 82.4% of the changes in the dependent variable, namely the future outlook of the profession.

The regression coefficients in the second model show that the potential challenges variable maintained its strong and positive effect on the dependent variable, with a regression coefficient of $B = 0.608$, while the T-test value reached $T = 7.834$ at a significance level of $\text{Sig.} = 0.000$. This indicates that potential challenges remain the strongest variable in explaining the future outlook of the profession, even after the potential opportunities variable was introduced into the model. The regression coefficient of the potential opportunities variable reached $B = 0.443$, and it also had a statistically significant effect on the future outlook of the profession, as the T-test value reached $T = 3.289$ at a significance level of $\text{Sig.} = 0.002$, which is less than 0.05.

Based on the previous results, it appears that the most appropriate final model is the second model, which includes both perceived challenges associated with artificial intelligence and its potential opportunities. This model showed a high explanatory power, accounting for 82.4% of the changes in the future outlook of the profession. It was also found that the potential challenges variable represents the strongest and most influential determinant, followed by potential opportunities. Meanwhile, the variable of readiness to transition was excluded from the final model because it did not have a sufficient significant explanatory contribution compared with the other two variables. Thus, it can be stated that perceived challenges and potential opportunities of artificial intelligence represent the main determinants of the future outlook of the profession according to the results of the Stepwise regression.

Based on the previous results, the final regression equation of the model can be formulated as follows:

$$Y = -0.297 + 0.608 X_1 + 0.443 X_2$$

Where:

Y = Future outlook of the profession **X1** = Potential challenges of artificial intelligence

X2 = Potential opportunities of artificial intelligence

4. CONCLUSION

This study aimed to identify accountants' perception of the future of the accounting profession in light of the increasing use of artificial intelligence technologies. This was achieved by measuring the effect of three main variables: perceived potential opportunities of artificial intelligence, the level of readiness to transition towards it, and perceived challenges associated with its application, on accountants' perception of the future outlook of the profession. The study reached the following results:

- The members of the study sample have a positive perception and awareness of the potential opportunities of artificial intelligence in the accounting profession. The overall mean reached 4.077, which indicates that the sample members are aware of the contribution of artificial intelligence to improving professional competence, enhancing decision-making, and increasing the quality of accounting information.
- The sample members show an acceptable level of readiness to transition towards adopting artificial intelligence technologies in the profession. The mean of responses reached 3.985, indicating clear awareness of the importance of digital technologies in accounting work, as well as the need to develop digital skills and engage in retraining and continuous professional development in order to keep pace with the future requirements of the profession in light of digital transformation.
- Accountants' perception of the challenges associated with artificial intelligence was neutral, indicating that they do not consider artificial intelligence technology a threat to the profession or to their jobs, despite their awareness of the risks resulting from it. However, these risks are not sufficient to eliminate their role.
- The results showed that accountants' perception of the future of accounting was positive, based mainly on the continued importance of the human element, along with the need to acquire new digital and analytical skills.
- The results of the simple regression confirmed the acceptance of the three sub-hypotheses. The findings showed a positive and statistically significant effect of each of perceived potential opportunities, the level of readiness to transition, and perceived challenges of artificial intelligence on shaping the future outlook of the profession.
- The results of the multiple regression confirmed the acceptance of the main hypothesis of the study, as the independent variables jointly explained 82.6% of the future outlook of the accounting profession. This is a high explanatory percentage that reflects the strength of the adopted model.

- The results of the multiple and Stepwise regression showed that the level of influence of the independent variables varies. Perceived challenges of artificial intelligence were the most influential factor in shaping the future outlook of the profession, followed by perceived opportunities of artificial intelligence. Meanwhile, the variable of readiness to transition towards artificial intelligence appeared statistically insignificant when the variables were entered jointly, which led to its exclusion from the final model.

- The results indicate that the formation of accountants' vision and perception of the future of the accounting profession is not determined solely by their readiness to adapt and develop in light of artificial intelligence technology. Rather, it is mainly determined by their awareness of the challenges associated with it and the way in which its potential opportunities can be exploited.

Based on these results, the study recommends the following:

- The need to strengthen professional training and qualification programs with digital programs that contribute to training and preparing accountants to develop their digital and professional skills in line with current developments.
- The integration of courses related to artificial intelligence technologies and data analysis into university and academic curricula, in a way that contributes to preparing accountants capable of adapting to the future requirements of the profession.
- The reshaping of the accountant's role from focusing on routine tasks that can be automated towards analytical and advisory tasks. This contributes to strengthening the accountant's position as a strategic partner in decision-making within the institution.

In conclusion, it can be stated that artificial intelligence technology does not represent the end of, nor a threat to, the accounting profession. Rather, it represents a new stage in its reshaping and development. The role of the accountant is being redirected and shifted from roles focused on routine tasks towards roles that are more centered on analytical, advisory, and interpretive functions. However, this transition requires accountants to develop their digital skills in order to keep pace with and adapt to these digital transformation.

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