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The Future of Accounting Profession in the Artificial Intelligence Era

مستقبل مهنة المحاسبة في ظل الذكاء الاصطناعي

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Abstract :

This study aims to explore the future of the accounting profession in light of the development of artificial intelligence, with a focus on its impact in streamlining processes, increasing accuracy, and improving decision-making.

The findings indicate that AI transforms routine tasks into automated processes, enhancing efficiency and reducing human errors. It also allows accountants to focus more on strategic analysis and consulting. Additionally, AI contributes to improving auditing and fraud detection, while providing real-time financial reporting. In conclusion, the study emphasizes the need for accountants to adapt to these technologies through continuous training to keep pace with digital transformation.

Key words :the accounting profession, artificial intelligence,automated processes
JEL classificationcodes :M41, O33

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1. Introduction

In today's fast-paced and ever-evolving business world, artificial intelligence (AI) plays a significant role in enhancing and developing numerous fields, including the military, industrial, economic, technological, medical, educational, and service sectors.

AI is expected to open the door to limitless innovation and lead to further advancements that will bring about a radical transformation in human life. With the rapid and tremendous technological progress and the transformations taking place around the world, AI is set to become a key driver of growth, progress, and prosperity in the coming years.

In turn, the accounting and auditing profession has recently faced numerous challenges that have required it to keep pace with these changes and developments. Consequently, many companies and accounting sectors have sought to adopt AI tools and technologies, leading to significant shifts in work methods and practices across all areas.

This has raised many questions about the nature and extent of the changes that AI can bring to the accounting profession. This study seeks to address these issues.

1.1 Research Problem

Accordingly, the research problem can be formulated as follows:

What is the future of the accounting profession in light of the development of artificial intelligence?

1.2 Significance of the Research

The significance of this research lies in the critical importance of the topic, which addresses the role of Artificial Intelligence (AI) in the field of accounting. Accounting is widely regarded as a fundamental pillar in the operational structure of any organization, serving as a key driver of financial management and strategic decision-making.

In light of the growing challenges facing the accounting sector, the integration of AI-powered software solutions has emerged as a transformative approach to streamlining processes, enhancing accuracy, and improving overall efficiency. This research, therefore, seeks to explore the implications and potential of AI in shaping the future of the accounting profession.

1.3 Research Objectives:

- Identifying the role of Artificial Intelligence in accounting.

- Ascertaining the future trajectory of accounting in the context of AI development.

In this research paper, we will endeavor to address the main research problem by examining the following aspects:

- **First**: Key concepts related to Artificial Intelligence.
- **Second:** Role of Artificial Intelligence in accounting.
- **Third:** The future of Artificial Intelligence in accounting.

2. Key Concepts of Artificial Intelligence

2.1 Artificial Intelligence:

Artificial Intelligence (AI) is the simulation of human intelligence and the understanding of its nature through the development of computer programs capable of mimicking intelligent human behavior.

Today, AI is present all around us—from self-driving cars and unmanned aerial vehicles to translation software, investment platforms, and many other widely used applications (Al-'Amaliyyat, 2021).

AI operates by processing descriptions of objects and operations more quickly and accurately, using their qualitative characteristics as well as their logical and computational relationships.

2.2 Evolution of Artificial Intelligence:

Scholars have identified three phases in the development of Artificial Intelligence, which can be summarized as follows: (Artibaz, 2022, p. 1252).

- **Phase 01 (1950-1980) :**

This phase relied on rule-based systems and input-output control, with pre-programmed fixed knowledge. It represents the initial attempt to build artificial intelligence, with notable applications including the first chess programs.

- **Phase 02 (1980-2010) :**

This period marked the advent of machine learning and deep learning algorithms, as well as artificial neural networks. Among the most prominent applications of this phase were machine learning, natural language processing, robotics, and intelligent automation. Common applications of this wave included deep learning for voice and image recognition.

- **Phase 03 (2010-Present) :**

This current phase involves applying artificial intelligence to complex problems requiring a combination of machine learning techniques, such as speech recognition, speech-to-text conversion, and AI applications in healthcare, medicine, autonomous vehicles, and e-commerce. (Ilmi, 2023).

It can be said that Artificial Intelligence, in general, is a branch of computer science that focuses on designing intelligent systems and technologies for programming computers, enabling these systems to simulate the human mind.

3. The Role of Artificial Intelligence in Accounting

3.1 Definition of Artificial Intelligence in Accounting:

Artificial intelligence in accounting can be defined as the ability of computers and their programs to perform numerous accounting tasks, automate repetitive manual functions, and reduce the rate of human error. This enhances the accuracy and speed of analyzing reports and financial information, in comparison to traditional accounting methods.

3.2 Drivers for Adopting Artificial Intelligence in Accounting:

In this regard, Deloitte conducted interviews with over 1,200 governmental bodies worldwide and successfully identified the four primary drivers for the shift towards integrating artificial intelligence technologies in the Financial and accounting sector:

- Costs and Budget Pressures: Since late 2014, oil prices have declined significantly. As a result, most oil-rich countries have sought to address the substantial drop in their revenues by reducing their spending on assets and government operations. Therefore, cost-saving measures and the implementation of efficient government operations are among the key drivers behind this shift.
- Customer and Citizen Demands: Social media platforms have gained significant popularity, providing a new channel of communication. This has enabled institutions and citizens to collaborate, with governments leveraging this tool to gather citizen feedback, who increasingly demands higher-quality services.
- Government Directives: Governments often rely on a top-down planning approach for decision-making, which facilitates the acceleration of AI program implementations.
- Quick Decision-Making: This enables governmental bodies to activate national transformation plans swiftly and

effectively. Thus, adopting artificial intelligence has evolved into a strategic imperative for leading companies, shifting from being merely associated with information technology to becoming integral to organizational leadership, due to its considerable benefits.

In this context, the digital transition and the application of AI technologies have become top priorities and urgent necessities for businesses and institutions, as they provide significant advantages such as:

- Reduction of effort, energy, and cost savings.
- Enabling Innovation: AI opens up new possibilities for creativity by transforming the methods and approaches used to deliver accounting and financial services to clients, moving beyond traditional practices.
- Facilitating the supervision and monitoring processes for responsible officials overseeing operations.
- Helping commercial enterprises expand and acquire a larger customer base.
- Improving operational efficiency and its organization. (Ilmi, 2023, pp. 7-8)

3.3 Applications of Artificial Intelligence in Accounting

Artificial intelligence technology has significantly advanced in the field of accounting over the years. Numerous AI-based applications and tools have been developed to enhance accounting processes. However, before delving further, it is essential to first understand: what is artificial intelligence in accounting?

AI in accounting refers to the utilization of intelligent technologies and systems to improve and facilitate accounting and financial operations within organizations and companies. It aims to develop technological solutions capable of performing accounting tasks intelligently and efficiently, and analyzing financial data using advanced methodologies. The primary applications and developments ofAI in this domain are as follows:

. Data Analysis and Forecasting

Data analysis and forecasting represent one of the most crucial applications of AI in accounting. AI can analyze financial and managerial data to provide precise recommendations and forecasts regarding future financial performance, minimizing potential errors as much as possible, thereby saving time and effort for all.

. Automatic Improvements

The future of accounting in the context of the digital economy and artificial intelligence is at the peak of its advancement. AI and accounting software enhance accounting processes automatically. For example, they can identify potential errors in financial data and correct them automatically, thereby reducing the likelihood of human errors.

. Fraud Detection

AI in accounting is also employed to detect fraudulent actions and verify the accuracy of financial data. It can analyze data to uncover any unusual or fraudulent activity that could potentially impact accounting reports.

. **Improving Accounting Processes**

Is artificial intelligence is in demand in the field ofaccounting; the answer is a definite yes. AI plays a crucial role in improving accounting processes and increasing efficiency. Notably, it can analyze accounting patterns and operations, providing recommendations for their enhancement, thereby saving time and effort for all.

. Increasing Efficiency

AI in accounting enhances the efficiency of accounting operations by analyzing data to identify inefficient or redundant processes. It can also offer recommendations for process optimization and increased productivity**.**

. Improving Revision Procedures

Revision procedures constitute a critical component of account management. While indispensable, traditional methods can render them complex and costly. Herein lies the significance of AI in accounting, which can streamline this process, saving both time and effort.

By leveraging AI technologies, companies can refine revision procedures, identifying errors and potential fraud with greater speed and accuracy. Furthermore, AI enables periodic checks on accounting systems to detect necessary improvements or adjustments.

. Analyzing Customer Purchasing Behavior

The analysis of customer purchasing behavior is another significant application of AI in accounting. It allows for the examination of purchasing patterns, preferences, and overall buying behavior based on available data.Hence, companies can identify their most

profitable customers and more effectively tailor their marketing and sales strategies.

AI can also provide personalized recommendations to customers and enhance their purchasing experience, thereby contributing to increased revenue and strengthened business relationships.

. Estimating Due Taxes

Estimating due taxes is a key application of AI in accounting, particularly within financial and tax analysis. This involves analyzing data related to revenues, expenses, deductions, tax credits, and other relevant factors, as well as constructing predictive models to accurately estimate tax liabilities.

Notably, this enables companies and institutions to determine the precise financial amounts due as taxes and optimize their cash-flow planning.

Thanks to artificial intelligence, data can be analyzed faster and more accurately than with traditional manual methods—saving time, effort, and financial resources.

. Analysis of Tax Credit Availability

In addition to its various applications in accounting, artificial intelligence also contributes significantly to the efficient assessment of available tax credits. By analyzing financial data in conjunction with current tax laws and regulations, AI can accurately identify eligible tax credits for a company or organization, enabling optimal utilization and improved tax planning. AI also enables rapid and advanced data analysis, which helps identify opportunities for tax reduction and financial savings. In doing so, it contributes—directly or indirectly—to improving the efficiency of tax analysis and minimizing human error. (Qoyod, 2023)

3.4 Steps for Implementing AI Programs in Accounting

In this context, Amazon Web Services (AWS)—a leading company in the field of cloud computing—has provided a checklist for building strategies that enable innovation and the development of work methodologies to achieve successful digital transformation. This strategy is based on transforming vision, embracing a culture of change, shifting the cost model, initiating operations in the cloud, and tracking the implementation process. The steps are as follows:

- **Vision**

Adopting AI technologies requires a clear vision to guide this transformation. It involves rethinking existing methodologies and exploring how new technologies can help achieve strategic goals.

- **Embracing a Change Culture**

This refers to transforming the traditional hierarchical organizational structure into smaller, empowered teams capable of making decisions. Collaboration among development, technology, and strategic units can then be translated into improved services. Therefore, integrating artificial intelligence technologies into the organization's culture and work environment during the initial stage of digital transformation is considered a positive step that contributes to its implementation and success. This approachisfundamentallybuilt on two key elements:

- **Impact of Human Factor:**

Accounting and financial systems within an organization serve as key drivers for reinforcing and spreading a smart digital culture.

As a social construct within institutions, organizational culture influences individuals, their performance levels, and their capacity for innovation. Organizations with a strong institutional culture tend to be relatively more efficient, particularly in the digital domain.

Accordingly, the human factor is a crucial element in the digital transformation process and in enhancing an organization's level of artificial intelligence.

It is therefore essential to develop employees' technical skills. From an operational perspective, there is immense potential to empower individuals with greater autonomy. Employees increasingly prefer working on organic, collaborative projects rather than within rigid hierarchical structures. In this sense, the traditional hierarchical model becomes a hindering routine to the adoption of AI, especially as it complicates the implementation of a unified team spirit.

- **Value-Based Management:**

The complexity of modern organizations demands new leadership models, especially in times of crisis and high-performance demands. Value-based management in AI emphasizes leveraging human potential to achieve high performance, grounded in science, ethics, and integrity, thereby reducing corruption risks (e.g., embezzlement, bribery, nepotism).

- **Cost Model Restructuring**

Micro-budgets can drive innovation by enabling creative problem-solving. Cloud services reduce infrastructure costs by

eliminating large capital investments, providing instant access to computing resources anytime, anywhere, and on any device.

- **Initiating Operations in the Cloud:**

Organizations vary in their approach to cloud adoption—some choose to migrate existing licenses and individual projects gradually, while others prefer to launch their operations directly in a cloud-native environment. In this context, DevOps emerges as a crucial method, enabling businesses to deliver software and security updates more efficiently, both internally and to external clients. The ultimate objective is to accelerate update cycles and enhance the overall reliability, scalability, and responsiveness of IT operations. Progress Tracking: When AI is fully and effectively integrated into financial and business activities, it enhancesprofitability. Performance metrics are established to track and measure progress. (Alami, 2023)

3.5 Impact of Adopting AI-Based Electronic Accounting Software

The primary purpose of using this technology is to store invoices in electronic formats to reduce the need for printing physical copies and to save them in the program's database. This facilitates easier verification and retrieval, thereby minimizing the issue of lost invoices. Another objective is to automate the information capture process, which can be achieved through the Optical Character Recognition (OCR) feature integrated into the software. This distinguishes it from traditional accounting programs, as OCR is a component of artificial intelligence systems that enables document digitization and conversion into editable formats.

Applying OCR in accounting systems has contributed to enhancing business records for small and medium-sized enterprises (SMEs). The adoption of AI-based accounting software is not limited by the size of the organization; SMEs have also effectively utilized such technologies. For example, small and medium-sized enterprises in Malaysia have successfully implemented AI-driven accounting solutions.

Furthermore, AI technology embedded in electronic accounting software serves as a valuable risk management tool. It enables the matching of purchase orders with corresponding invoices—a critical process for ensuring invoice authenticity. This capability also mitigates the risk of invoice manipulation by unauthorized or non-compliant personnel. The automation process encompasses invoice

acquisition, routing for approval, and subsequent monitoring. Conversely, traditional manual methods for processing approvals are inherently slow and inefficient, suggesting a need for their gradual phasing out from current practices.

AI software can also track user activities. This tracking functionality proves beneficial in resolving disputes concerning invoice issuance or the payment of overdue invoices. It allows reference to the system's audit trail (history log) to investigate the root cause of any payment delays or missing invoices. Consequently, manual tasks such as printing payment vouchers and physically stamping invoices can be eliminated. This conserves time that can be allocated to more value-added activities.

Therefore, the adoption of AI applications enhances employee efficiency and boosts productivity by accelerating transaction processing. It also improves customer service through timely automated process handling and expedited responses to inquiries. Additional benefits include fostering flexible working methods and generating sound governance systems conducive to producing high-quality accounting information. Ultimately, this may also contribute to a reduction in workforce size. (Sayed, 2022, pp. 761-762)

3.6 The Impact of Artificial Intelligence on the Accounting Profession and Accountants:

- Some companies that have adopted AI in accounting have begun replacing certain bookkeeping roles with automated technologies, particularly for repetitive, routine tasks. However, this does not mean the profession will be entirely replaced by AI.
- AI-powered digital revision enhances audit efficiency, enabling tasks to be completed more accurately and quickly. This improves revision quality and boosts corporate profitability.
- The emergence of automation in many accounting processes has led to the demand for new accounting specializations. As routine tasks become automated, there is a growing need for accountants to take on additional responsibilities, such as providing more specialized financial consulting or diversifying the range of services offered to clients. Therefore, it can be argued that these technologies are likely to contribute to transforming the nature of the accountant’s work in the future.

- Accountants now have greater opportunities to focus on data analysis, develop expertise, and provide strategic recommendations for business growth—leaving repetitive tasks to machines.
- AI allows accountants to dedicate more time to critical financial activities, such as:
    - Mergers & acquisitions (M&A)
    - Strategic reviews
    - Corporaterestructuring
- There are numerous assurances that these technologies will not eliminate the role of the accountant. Professional ethics and human communication cannot be replaced by computers. However, at the same time, accountants must engage with these technologies through continuous training and development.

3.7 Prominent AI-Powered Accounting Softwares

Artificial Intelligence (AI) technologies have become a fundamental component of the global economy and the financial and business markets. Consequently, the outcomes of corporate activities and their future prospects are increasingly dependent on their ability to keep pace with technological advancements.

Recognizing the advantages and significant impact of these technologies on the quality of output and services within the financial and accounting sector, numerous companies and institutions have decided to integrate technology and AI techniques into their accounting operations.

The following are prominent examples of accounting software solutions supported by AI technology:

Daftara:

Daftara is one of the most well-known ERP systems used for managing accounting, sales, and all aspects of business operations. It is considered one of the pioneering Arabic systems in applying artificial intelligence technology to streamline accounting processes. For example, it features an integrated Chat Bot that allows users to retrieve specific data, execute defined accounting tasks, or generate customized financial reports—all through simple commands. This functionality operates quickly and efficiently, offering greater convenience compared to many other AI-powered ERP systems.

Docyt:

Docyt is an accounting software driven by AI that automates numerous repetitive accounting tasks. Utilizing machine learning capabilities, it provides information regarding the company's financial performance, aids in the preparation of profit and loss statements and balance sheets, and forecasts cash-flow. Furthermore, its AI technologies ensure continuous financial oversight, preventing potential human errors, and provide alerts when transaction classification or specific actions are required.

O-Counting:

This system offers simplified inventory management through AI tools that handle many related tasks, potentially reducing the need for extensive manual intervention. It also utilizes AI for expense management. The software is capable of processing and analyzing vast amounts of data and can establish large, easily accessible databases leveraging modern smart technologies. Through AI, it can also track accounting transactions and activities across multiple branches of the same company.

Divvy (Now BILL Spend & Expense):

Divvy functions as an expense and budget management accounting software enhanced by AI technologies. Employing modern algorithms, this program automates repetitive tasks such as bookkeeping, invoice classification, and payment matching. Its AI algorithms enable the tracking and management of expenses, facilitate purchasing processes, and assist in the preparation of expense and budget reports. (Note: While the original text uses "Divvy", acknowledging its current name "BILL Spend & Expense" might be relevant depending on the publication context).

Blue dot:

Blue dot provides intelligent accounting services by automating processes, reconciling transactions, and preparing financial reports. The embedded AI technology facilitates financial performance measurement, cash forecasting, supports compliance and monitoring processes, and ensures that all operations align with relevant laws and regulations.

Planful:

Planful offers AI-powered accounting services designed to automate both repetitive and complex tasks. Through AI algorithms, it can record assets and financial transactions by creating dedicated records and establishing a comprehensive database of users and their transactions. This contributes to providing a clear financial overview

of the company and aids in developing forecasts and projections regarding its market position.

AIQ:

This software automates repetitive processes and prepares monthly financial reviews and reports on company activities. Its embedded smart technologies help mitigate processing errors and ensure the accuracy of financial data. Additionally, it offers a comprehensive overview of the company's general status and provides forecasts and insights into the productivity of business activities, powered by machine learning capabilities.

Gridlex Sky:

This software features a capability referred to as an 'advisor' for profits, revenues, expenses, and inventory, supported by AI technologies. The program aggregates data from various sources, including invoices, receipts, and financial statements. Subsequent analysis of this data contributes to generating ideas and suggestions for enhancing the company's financial performance.

Cratoflow:

Cratoflow utilizes AI technology to streamline and reconcile billing-related processes, such as invoice issuance and processing. Its intelligent systems also handle payment collection, perform financial reconciliations, and facilitate customer communication. The program can digitize financial transactions and organize them within appropriate frameworks.

Vic.ai:

Employing advanced AI technologies, Vic.ai automates financial and business processes, simplifying accounts payable (AP) and accounts receivable (AR) operations to enhance efficiency. It provides an intelligent user interface that assists in data classification and analysis, thereby facilitating better control over financial resources and improving return on investment (ROI).

Zeni:

Zeni automates traditional, repetitive tasks like bookkeeping and expense tracking. Machine learning algorithms enable data access, analysis, and transaction classification by type. The software offers an AI-powered user interface for real-time information access, utilizing visual charts and graphs for data presentation and analysis, forecasting exchange rates, and credit amounts. Its AI systems can

also manage tax filings (federal and local) and support compliance and monitoring functions.

4. The Future of Artificial Intelligence in Accounting

Looking ahead, emerging technologies and artificial intelligence are set to have a significant impact on the field of accounting. They will make processes faster, more secure, and increasingly personalized. Let's explore some of the exciting trends that are transforming how accounting is being practiced:

- Blockchain and AI Integration: The convergence of blockchain technology and AI is enhancing accounting security and transparency. This synergy facilitates easier financial record verification, saving time while mitigating risks.
- Cloud-Based Accounting Solutions: Cloud computing is revolutionizing accounting practices by enabling real-time collaboration and remote access to financial data from any location.
- AI-Powered Personalized Content: Advanced AI systems analyze spending patterns to provide customized recommendations for budgeting, taxation, and investment.

AI Key Improvements in Accounting:

- Automation of Routine Tasks:

AI-driven software and machine learning algorithms can process large volumes of financial data, including bookkeeping, invoice processing, and reconciliations with unprecedented speed and accuracy. This automation liberates accountants to focus on more complex, strategic activities.

- Enhanced Accuracy and Error Reduction:

AI algorithms are designed to analyze data and identify patterns, substantially reducing human errors in accounting processes. By automating data entry, classification, and reconciliation, AI significantly improves financial reporting accuracy while minimizing omissions.

- Advanced Data Analysis:

AI empowers accountants with sophisticated data analysis capabilities. These systems can rapidly process vast financial datasets to identify trends, detect anomalies, and generate actionable insights, enabling more comprehensive financial analysis and proactive risk management.

- Real-Time Financial Reporting:

AI makes real-time financial reporting achievable. AI-powered systems can process data instantaneously, providing

decision-makers with up-to-date financial information for more informed and timely business decisions.

- Fraud Detection Enhancement:

AI algorithms play a crucial role in identifying and preventing fraudulent activities. By analyzing transaction patterns and anomalies, AI systems can flag potential fraud risks for further investigation by accounting professionals.

- Revision Process Optimization: Artificial intelligence technology has the potential to revolutionize the revision process by automating various revision tasks. AI-powered systems can examine financial records, identify discrepancies, and provide auditors with relevant insights. This streamlines the revision process, reduces manual effort, and enhances the accuracy and efficiency of audit operations.

- Integration with Emerging Technologies:

Artificial intelligence can be integrated with other emerging technologies, such as blockchain and data analytics, to further enhance accounting processes. Blockchain can facilitate secure and transparent financial transactions, while data analytics can provide deeper insights into financial performance. By leveraging these technologies collectively, accountants can gain a comprehensive understanding of financial data and support more effective decision-making.

- Evolution of the Accountant's Role:

As artificial intelligence takes over routine and repetitive tasks, the role of accountants is set to evolve. Accountants will need to focus more on strategic financial planning, analysis, and advisory services. They will become strategic partners within organizations, offering valuable insights and recommendations based on AI-generated data. (Insight)

The accounting field is rapidly evolving with AI, evidenced by the emergence of banking robots and intelligent audit tools. Implementing AI in accounting operations can save time through task automation, allowing professionals to focus on strategic analysis.

AI is becoming the cornerstone of our technology-driven future, transforming traditional practices into dynamic, efficient systems. (Vena, 2024)

Conclusion

The accounting sector is currently undergoing the significant digital

transformation sweeping across the globe. Aided by Artificial Intelligence (AI) technologies, computational systems can now automate routine accounting processes, analyze vast quantities of data and information, and ensure greater operational accuracy and efficiency.

This paradigmshift has prompted numerous companies to substantially increase their reliance on AI technologies and applications, leveraging them as essential tools to support their specific accounting activities and services. Through the integration of AI, organizations are better equipped to forecast cash-flow, detect fraudulent activities, and achieve considerable reductions in both time consumption and expenditure.

Consequently, this evolution allows accountants to redirect their focus towards more critical, high-value tasks and strategic responsibilities. This shift underscores the emphasis placed by many experts on the imperative need to develop the capabilities of the human workforce to keep pace with digital advancements. Such development requires relevant training programs and ensuring practitioners stay abreast of the latest AI-powered accounting technologies and software solutions.

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