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Artificial intelligence and the redefinition of the accounting profession

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Abstract

Digitalization has radically impacted the role of the accountant from bookkeeping, to accounting standardization and consulting. The integration of Artificial Intelligence (AI) into the accounting profession is shaping a new context and the need to acquire analytical thinking and decision-making skills. This study was conducted using desk-based research methodology, to examine the impact of artificial intelligence in the accounting sector. The findings suggest a strong positive contribution of artificial intelligence, mainly through reducing data processing time, improving the accuracy of results, and enhancing predictive capabilities. However, several challenges were identified, such as lack of training, ethical data management, and the high cost of integrating AI applications. It was found that the successful adoption of complementary technologies, such as blockchain and the development of personalized reports, are directly dependent on the technological infrastructure, the continuous education of accountants, and the effective resolution of both technical and ethical issues.

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1. Introduction

Artificial Intelligence (AI) and Machine Learning have created a new framework for transformation in every sector of the economy (Cho, Vasarhelyi, Sun, & Zhang, 2020). Today, the way accounting offices and corporate finance departments operate is changing as artificial intelligence, through its ability to process huge volumes of data, can perform repetitive tasks and recognize complex patterns with great speed and accuracy (Ng & Alarcon, 2020). This results in maximizing automation, which now takes over routine tasks such as data entry, account reconciliation, and formal auditing (Yigitbasioglu, Green, & Cheung, 2023).

Unlike in the past, where the accountant's role was mainly focused on recording, classifying and verifying financial transactions (Assidi, Omran, Rana, & Borgi, 2025). This change frees professionals from time-consuming processes, enabling them to focus on more complex and strategic activities (Alqahtani, Khan, &

Alamri, 2020; Barr-Pulliam et al., 2025). Both tech literacy and data analysis skills are now the basic prerequisites for the improvement and development of the accounting industry (Eisikovits, Johnson, & Markelevich, 2025; Kottara & Asonitou, 2024).

It is clear that there is a need for reskilling of accountants and for reforming university curricula, in order to integrate data science and to connect higher education with the labor market and the modern needs of the accounting profession (Halar, Pavić, & Dečman, 2023).

However, these skills are crucial to cover the spectrum of addressing ethical dilemmas related to the opacity of algorithms ("black box" problem), ensuring the quality of data that feeds AI systems, and regulatory compliance in today's changing technological environment (Kottara & Asonitou, 2024; Sollosy & McInerney, 2022; Tiron-Tudor, Rodgers, & Deliu, 2025).

All of these issues have been the subject of research around the world in recent years, making it very important to examine the aspect brought by artificial intelligence, with concerns such as "how and in what way it affects the accounting industry."

In this light, this scientific paper aims to highlight the impact of Artificial Intelligence on the accounting profession, focusing on the opportunities, challenges and prospects that exist for the accounting profession. More specifically, for the needs of the research, the following research questions were raised:

Research question 1. What are the most important processes that arise by applying AI to accounting and the accounting profession?

Research Question 2. What are the main areas of accounting that are affected by the adoption of AI?

Research Question 3. What are the most important challenges and prospects associated with the adoption of AI?

The article presents the following structure: in the introductory section, the necessity of the research is stated, in the second, the bibliographic review, in the third, the methodological design, while the findings follow in detail and in the fifth, the conclusions.

2. Background of the Study

Artificial Intelligence has brought about rapid changes in accounting practices, particularly in the way financial data is processed, analyzed, and reported. In a broader context, artificial intelligence through its applications includes machine learning (ML), robotic process automation (RPA) and natural language processing (NLP), while significant levels of efficiency, accuracy and predictive ability have been demonstrated in the accounting profession (Suresh et al., 2025).

In 2023, global spending on AI integration in the accounting industry reached $4.5 billion. However, it has been predicted that the compound annual growth rate (CAGR) will reach 22% by 2030 in related business sectors (Statista, 2023).

Research has found that there has been a significant reduction in data processing costs and a shortening of accounting procedures, while at the same time the audit has improved (Hyers, 2020; Watkins, 2021).

Taken together, these developments allow accountants to move from their daily duties to a more active role that can significantly impact the growth of turnover and profitability of businesses (Azizah, Dewi, & Rokhman, 2025; Herison, Sahabuddin, Azis, & Azis, 2022).

Today, around the world there are increasing volumes of data, particular complexity in information, where these tasks largely require innovative and modern technological solutions (Al-Okaily, 2025; Bin-Nashwan, Li, Jiang, Bajary, & Ma'aji, 2025; Theodorakopoulos, Theodoropoulou, Kampiotis, & Kalliampakou, 2025).

However, researchers agree that significant obstacles to the widespread adoption of artificial intelligence are the high cost of implementation and possible algorithmic transparency (Bitzer, Wiener, & Cram, 2023; Odonkor, Kaggwa, Uwaoma, Hassan, & Farayola, 2024).

Therefore, the challenges are particularly acute in emerging markets, where resource constraints exacerbate the digital divide. It has been observed that, in developed countries such as the USA, England and Australia, accountants who use artificial intelligence tools coexist with these applications, feeling satisfied with their use (Moll & Yigitbasioglu, 2019).

It is noteworthy that, in the research conducted so far on artificial intelligence and how it has affected the accounting profession, they present great heterogeneity, with different samples and methodologies, thus limiting their comparability (Khaled AlKoheji & Al-Sartawi, 2022; Lodge, Thompson, & Corrin, 2023).

3. Methodology

The article is based on a literature review, following specific guidelines, in order to ensure transparency and reliability.

3.1. Design of the Review

A systematic search of databases such as Scopus, and Google Scholar was used to conduct the research. Searches were conducted using keywords as shown in the Table 1.

The review covers the period 2020–2025, focusing on the artificial intelligence and the Redefinition of the Accounting Profession, in international reliable databases (Google Scholar, Scopus, Web of Science), as well

as reports from international organizations, were used in order to capture an updated, documented investigation.

3.2. Selection Criteria

Table 1 summarizes the search criteria in bibliographic databases, detailing the keywords, timeframe, and geographic focus. All searches were conducted in English. The selection of the 2020–2025 timeframe is chosen for capturing the most recent developments related to the intersection of artificial intelligence in accounting, financial reporting, machine learning in accounting and accounting profession.

Subsequently, 48 studies were selected that were aligned with the field under consideration and had the following criteria:

Table 1. Summarizes the search criteria in bibliographic databases.

Criterion	Description
Keywords	"Artificial intelligence in accounting", "AI in financial reporting", "Machine learning in accounting", "Accounting profession"
Timeframe	2020–2025
Geographic focus	EU countries

3.3. Selection Process

- Initial Selection: 100 sources were analysed (40 provided, 60 additional).
- Filtering: 48 sources were excluded due to limited relevance
- Final Selection: 48 sources were selected, covering topics such as Application of AI in Accounting and the Accounting Profession, with challenges and prospects.

4. Findings

The results are divided into three categories which refer to: a) the most important processes resulting from the adoption of AI in the accounting industry, b) the five main areas of accounting where AI is applied and c) the challenges and prospects.

4.1. Key Studies and Main Results

AI enhances productivity and accuracy (Davenport & Ronanki, 2018; Ng & Alarcon, 2020) while automation reduces administrative burden (Kokina, Blanchette, Davenport, & Pachamanova, 2025).

Additionally, it has been found that several critical issues in the accounting industry such as fraud detection (Zhang, Xiong, Xie, Fan, & Gu, 2020) and cash flow forecasting are more easily achieved through artificial intelligence and its applications (Issa, Dakroub, Lakkis, & Jaber, 2025).

Also, an important finding is the fact that AI enhances accountants' satisfaction, given the positive experience they gain from their engagement with automation tools (Alles & Gray, 2020; Moll & Yigitbasioglu, 2019).

On the other hand, a spirit is observed that is framed by concerns arising from the lack of training and the control of the ethical use of the data available to accountants (Wang, Wu, Lin, & Luan, 2023; Yang, Jia, Ling, & Yao, 2021).

Table 2. Main findings from the application of AI in accounting and the accounting profession.

Main findings	Authors
Reducing errors	Chen, Cho, Dou, and Lev (2022); Yang et al. (2021) and Sun and Vasarhelyi (2019)
Strengthening fraud detection	Kottara, Charamis, and Gonidakis (2025); Eulaiwi et al. (2022); M. Alles and Gray (2023) and Zhang et al. (2020)
Improving accounting performance	Wang et al. (2023); Jones (2023) and Thompson (2023)
Improving the accuracy of results	Ng and Alarcon (2020) and Davis, Griffin, and Bate (2021)
Reduction of processing time	Smith, Davis, Malone, and Owens-Jackson (2023); Wu, Li, Xiao, and Tang (2023); Nguyen, Nguyen, Nguyen, and Nguyen (2023) and Davenport and Ronanki (2018)
Improvement in forecasts	Liu and Liu (2021)
Strengthening cash flow forecasting	Issa et al. (2025) and Pawala, Phunsa, and Kenaphoom (2025)
Reducing administrative burden	Kokina et al. (2025)
Satisfaction with the integration of AI in accounting work	Kim and Kim (2025); Harris, Riley, and Venkatesh (2020); Alles and Gray (2020) and Moll and Yigitbasioglu (2019)
Reducing the cost of accounting work	Kottara (2025a) and Li, Wang, and Zhao (2022)

4.2. Main Areas of Accounting Where AI is Applied

The investigation revealed that the adoption of artificial intelligence is being applied to and affecting five main areas in accounting.

Table 3. Categorization of AI applications in accounting.

Categories affected by AI	Highlighting challenges	Authors
Automated registration	Technical complexity	Davenport and Ronanki (2018) and Kokina et al. (2025)
Fraud detection	Data ethics issues	Zhang et al. (2020); Alles and Gray (2023) and Alles and Gray (2023) and Munoko, Brown-Liburd, and Vasarhelyi (2020)
Cash flow forecasting	Limited data	Issa et al. (2025) and Davis et al. (2021)
Audit support	Accountant training	Kottara and Asonitou (2024); Welch and Yoon (2023) and Appelbaum and Nehmer (2020)
Financial reports	High development costs	Smith et al. (2023) and Liu and Liu (2021)

4.3. Challenges and Prospects

Table 4 lists the main findings referring to the challenges and limitations through the integration of artificial intelligence in accounting.

Table 4. Challenges and limitations of AI adoption in accounting.

Challenges	Prospects	Authors
Lack of training	Training programs/Collaboration with universities	Commerford, Mullis, and Stefaniak (2023); Kottara (2025b) and Kottara and Asonitou (2025)
Ethical issues	Data ethics frameworks/GDPR compliance	Alles and Gray (2023) and Munoko et al. (2020)
High cost	Cloud-based AI	Alkan (2022) and Fazeel, Qureshi, Kundi, and Taous (2025)
Technical difficulties	Algorithm optimization and technical support	Gu, Huang, and Vasarhelyi (2024)
User resistance	Information/Motivations for adopting AI	Assidi et al. (2025) and Vărzaru, Bocean, Mangra, and Simion (2022)

5. Discussion and Conclusions

In a global environment with continuous changes, both economic and social, the accounting sector and the accounting profession are under attack, resulting in those involved in this industry seeking new and more modern methods that will effectively facilitate their daily work. Regarding the first research question concerning the Application of AI in Accounting and the Accounting Profession and what are the most important processes that arise, the following emerged.

Artificial intelligence has been integrated into a large part of accounting tasks, through automation with the ultimate goal of customer service, increasing productivity and managing a larger volume of data useful for sound decisions (Alles & Gray, 2023; Kokina et al., 2025).

In recent years, there have been artificial intelligence software used by accounting departments and related to processes such as approval, issuance, viewing and data collection from invoices and accounting records, in order to carry out risk management more directly (Harris et al., 2020; Kim & Kim, 2025).

This research converges with the view of previous scholars who report that artificial intelligence is transforming the accounting profession, offering significant benefits in productivity and satisfaction (Davenport & Ronanki, 2018; Moll & Yigitbasioglu, 2019).

Regarding the second research question that examines the main areas of accounting affected by the adoption of Artificial Intelligence, it became apparent that new technological developments and e-government affect the daily work and skills of accountants.

The integration of artificial intelligence offers better information on the discrepancy between operational goals and forecasts and generally in unstable situations to achieve optimal results. More specifically, the research findings revealed that areas such as automated entry, fraud detection, cash flow forecasting, the audit process and the preparation of financial reports have been greatly influenced by artificial intelligence applications.

Subsequently, through the third research question, which explored the most important challenges and prospects, a substantial lack of training among accountants in technology and artificial intelligence was identified. At the same time, the prospect and necessity of developing training programs in collaboration with universities and other competent bodies was highlighted. Another challenge is the ethical issues in the data ethics spectrum, where the prospect of universal compliance with personal data legislation and full implementation of the GDPR is important (Munoko et al., 2020).

In the same light of the challenges, it was found that the high cost of a Cloud-based AI, while being a deterrent in terms of amount, is at the same time of crucial importance in its use, for the purpose of analyzing large volumes of data, extracting useful information for making optimal operational and strategic decisions.

Technical difficulties in integrating into daily accounting practice are an issue, which creates the challenge of optimizing algorithms and having a more holistic technical support.

However, a significant issue today is user resistance, which is why full information is crucial to highlight the incentives and benefits that the adoption of AI can offer in the accounting industry.

It is assumed that the near future of AI in accounting is promising, with prospects such as blockchain integration, advanced forecasting, and personalized reporting (Alles & Gray, 2023; Zhang et al., 2020).

However, success depends on the industry's ability to adapt to technological developments, legislation, accounting standardization, and the ethical requirements of accounting work.

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