Use of Artificial Intelligence Techniques in Accounting and its Impact on the Work of Accountants

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Abstract—This research addressed the impact of using artificial intelligence techniques on accounting and accountants. This was done by studying and analyzing previous research related to this matter, studying and analyzing it in a realistic manner, and extracting what was reached in previous research to benefit from it in our research. With the use of artificial intelligence techniques, this process has become simpler with the presence of tools that can automatically collect and unify data from different systems such as accounting programs, bank statements, and databases available on the World Wide Web, and then analyze and interpret them and deduce additional useful information. Thus, artificial intelligence raises the work of accounting in general and accountants in particular to a new level and development. In this research, a number of conclusions were reached, the most important of which is that artificial intelligence techniques are already used in accounting and have an impact on accountants, but in a somewhat limited way, and a number of recommendations were reached, the most important of which was: Expanding the use of artificial intelligence techniques in accounting and benefiting from the techniques can only be done through training and developing accountants to not only use the techniques, but also understand how they work to benefit from them more.

Keywords—artificial intelligence techniques, accounting, accountants

I. INTRODUCTION

Automation and artificial intelligence have become an integral part of various industries, and the financial sector is no exception. The increasing use of automation and artificial intelligence in financial reporting and analysis has revolutionized the way organizations handle their financial operations and make strategic decisions. Using artificial intelligence to perform repetitive and time-consuming tasks reduces costs and improves quality, allowing for a competitive advantage over other companies. It also enables these organizations to better handle the large amounts of data produced, and simplify and organize the workflow of preparing and analyzing financial reporting reports. Accountants spend a lot of time collecting and organizing data from multiple sources, while with the use of artificial intelligence technologies, this process has become simpler with the presence of tools that can automatically collect and consolidate data from different systems such as accounting software, bank statements, and databases available on the World Wide Web, and then analyze, interpret, and deduce additional useful information. Thus, artificial intelligence raises the work of accounting in general and accountants in

particular to a new level through advanced data analysis and pattern recognition capabilities. Artificial intelligence algorithms can analyze large amounts of financial data, identify trends, accurately predict financial performance, and reveal relationships between that data that may be difficult for humans to discover. This enables financial professionals to rationalize the decision-making process and respond to market changes quickly. In addition, artificial intelligence technologies are able to accurately determine the financial suitability of customers by analyzing their data and collecting information available about them and the sector on the World Wide Web as well as approved official websites.

First: Research Problem:

In the contemporary business world, financial and investment decisions depend on the accurate work of accountants and on an accurate analysis of the financial reports of business organizations. Relying on traditional methods does not allow the accountant to perform the work efficiently and effectively and does not enable the goals of conducting these operations to increase the volume of data as well as the availability of important and influential non-financial data in the analysis process.

Despite the potential benefits of using artificial intelligence technologies in this context and providing opportunities to improve the quality of analysis and decision-making, there are challenges related to technological resources, human expertise, data security and ethics of use that require guidance and careful study. There remains a complex problem related to how to use these technologies effectively and how they affect the accuracy of financial report analysis and investor expectations.

The study problem can be formulated as follows:

Will the use of artificial intelligence technologies in the work of accountants contribute to increasing the work efficiency of accountants?

Through this, the following research questions can be formulated:

1. How can artificial intelligence technologies be applied to increase the efficiency of accounting and accountants?

2. Do artificial intelligence technologies contribute to improving the work of accounting and accountants?

3. What are the potential challenges and risks associated with adopting AI technologies in the field of accountants' work?

Second: Research objectives:

The study seeks to achieve several objectives that contribute to increasing the benefit from modern technologies, the most prominent of which is knowing the impact of using artificial intelligence technologies in the work of accountants. The objectives of the study were summarized as follows:

1. Evaluating the effectiveness of artificial intelligence technologies: Measuring the extent to which artificial intelligence technologies can improve the accuracy and efficiency of accountants' work compared to traditional methods.

2. Increasing the efficiency and quality of accounting and accountants' work: Studying the impact of artificial intelligence technologies on the quality and efficiency of accountants' work.

4. Reducing human error: Analyzing how artificial intelligence technologies can contribute to reducing human errors in accountants' work.

5. Consider the challenges and risks: Analyze the challenges that may face the adoption of artificial intelligence technologies in this context, such as cost, data security, and ethics.

6. Propose recommendations and initiatives: Develop practical recommendations that contribute to enhancing the effective use of artificial intelligence technologies in the field of accountants' work.

Third: The importance of the research:

The importance of using artificial intelligence technologies in improving the analysis of financial reports is evident through several levels, including the following:

1. Increasing the accuracy of accountants' work: Artificial intelligence technologies help improve the accuracy of accountants' work. This reduces the chances of human errors and increases the reliability of the results.

2. Analyzing big data: The amount of financial data is constantly increasing, which makes it difficult to analyze and understand it effectively by humans only. Artificial intelligence technologies enable the analysis of big data quickly and effectively and reveal important relationships and trends.

4. Improving efficiency and saving costs: Reducing the time and effort required by accountants' work. In addition, the use of smart technologies can allow financial accountants to focus more on value-added tasks.

5. Responding to rapid changes: In today's business environment, accountants must adapt to changes quickly. AI technologies enable better monitoring of changes and analysis of their impact on financial performance faster and more effectively. In short, using AI technologies to improve the work of accountants helps improve the accuracy and efficiency of financial operations in general and contributes to making better and more sustainable financial decisions, which benefits organizations, investors and the economy in general.

Fourth: Study hypotheses:

To achieve the research objectives and based on the research problem, the following hypotheses can be formulated:

1. The use of artificial intelligence techniques improves the work of accounting and accountants.

2. There is no effect of using artificial intelligence techniques on the work of accountants.

3. The potential challenges and risks associated with adopting artificial intelligence techniques in the field of accountants' work can be overcome.

Fifth: Study methodology: The researcher relied on writing the research on the descriptive approach in the theoretical part of the research, and on the analytical aspect in the practical aspect by analyzing the results of several previous local and international researches to prove the validity of the research hypotheses.

Sixth: Study variables:

The independent variable of the study is the use of artificial intelligence techniques.

The dependent variable of the study is the effect of technologies on computers.

The researcher's primary work will be to link these two independent and dependent variables by stating the effect of using artificial intelligence techniques on accountants.

II. LITERATURE REVIEW

First: Study 1

Study title: (Artificial intelligence and its impact on enhancing the consistency and interpretation of financial statements in classified hotels in Aqaba, Jordan).

Study objective: The study aims to know the impact of artificial intelligence on the quality and interpretation of financial data in classified hotels in the Aqaba Special Economic Zone ASEZA in Aqaba, Jordan.

Practical aspect of the study: The study included in the practical aspect the use of a questionnaire and its analysis using statistical methods.

The most important results and recommendations:

1 The world has begun to increasingly pay attention to developing the communications and information technology sector. Artificial intelligence helps the human mind within organizations developed by technology, and it also helps institutions improve the circulation of data and information and identify their different units.

2 Artificial intelligence works to converge with human intelligence through computer programs that keep pace with human behavior. These programs are characterized by intelligence, speed of processing operations, electronically and providing users with the data and information they need in various decisions very quickly.

3 Artificial intelligence now has the ability to determine the best possible way to get the appropriate answer, and it can also use routine processes that give the best results in addition to automatically downloading documents and evaluating the entered data, and classifying them accordingly.

4 Contemporary technical applications are commonly used; Robotics and artificial intelligence have long been adopted in the transportation, law enforcement, armed forces, and healthcare sectors. Through digital transformation, our daily lives have been affected and thus, this change has also affected the hospitality industry.

Second: Study (Sora Yoon, 2020)

Title of the study: A Study on the Transformation of Accounting Based on New Technologies Evidence from Korea.

Objective of the study: To help understand accounting technologies and provide examples of the adoption of these technologies in actual practice. To achieve this objective of the study, a systematic review of the literature of major academic publications, reports, and professional websites was used as a research method.

Main findings and recommendations: This study discusses the case of Korea, which has introduced new technology in accounting. Some technologies are used to collect and produce accounting information and data. Some are used to provide good information for effective decision-making in practice, and others are used to improve the transparency and reliability of accounting quality. In some cases, private companies have taken the lead in using software or programs, and in some other cases, systems using new technologies have been used by the local government. It is particularly interesting that in Korean markets, the government has first launched a new infrastructure that has led to subsequent shifts in direction from government-led to private-led.

Third: Study (Jerry W. Lin, 2014)

Study title: A fuzzy neural network for assessing the risk of fraudulent financial reporting.

Study objective: The potential strategy for auditors in light of this problem is to assess the likelihood of fraud. The auditor's ability to accurately assess the risk of fraud is critical to the initial assessment of the risk of material misstatement during the audit planning stage. Risk assessment will affect the design of audit tests. Incorrect risk assessment may lead to ineffective or ineffective auditing. When the assessed risks are too high, the auditor is likely to conduct more audit tests than necessary. Unnecessary tests reduce the efficiency of the audit, but the audit will still be effective. On the other hand, when the assessed risks are too low, the auditor will inappropriately reduce the amount of audit tests. As a result, material errors resulting from fraud may be eliminated.

Fourth: Huiquan Jin2022 Study

The Impact of Artificial Intelligence on the Accounting Industry

Research objective: Artificial intelligence technology has swept the world, and humanity has entered the era of artificial intelligence. It is necessary to make a plan for this industry based on the perspective of future development. They should keep pace with the trend of the times and combine artificial intelligence with accounting work. However, in the specific work process, all aspects must be considered. Specifically, it is necessary for practitioners to apply artificial intelligence technology in accounting work to improve the quality of accounting work. There is still a need to meet the corresponding challenges brought by artificial intelligence and improve the quality and efficiency of accounting work.

Main findings and recommendations: In short, it is necessary to combine artificial intelligence technology with accounting work, which can effectively improve the quality and efficiency of accounting work and promote the further development of the accounting industry. However, it should

be noted that artificial intelligence technology has both positive and negative aspects, which can not only improve the efficiency of accounting work and meet the evolving requirements for assistance in administrative decision-making.

Fifth: Study 2021 oguljan Berdiyeva

Artificial Intelligence in Accounting and Finance: Meta-Analysis

Study objective: This paper aims to provide a meta-analysis of the literature review that includes a detailed and qualitative method of research and examination of the literature related to source materials, such as the impact of artificial intelligence applications on the accounting and finance process. The results of the meta-analysis can be more accurate than any individual research, adding to the estimate of the combined studies of the effect of the drug or risk factors for the disease or other outcomes.

The most important results and recommendations:

Applying meta-analysis to confirm the positive results of the impact of artificial intelligence systems in accounting and finance

- Applying artificial intelligence systems in accounting and finance can increase the efficiency of the process.

- Artificial intelligence technology has had its impact in all areas of accounting, which is particularly concerned with knowledge.

III.   THE THEORETICAL ASPECT

First: An overview of artificial intelligence

Artificial intelligence, abbreviated as AI, is literally a combination of "artificial" and "intelligent". "Artificial" means human-made. "Intelligence" includes consciousness, self, and thinking. Thinking produces behavior and language, and "intelligence" improves and improves behavior and language. This means allowing the computer to be able to think like a human and do work that only humans can do.

There are two ways to simulate the thinking process, including structural simulation and functional simulation. The former develops imitative intelligent machines by studying the internal structure and mechanism of the human brain. The latter focuses on simulating the thinking of the human brain. [2]

Artificial intelligence was originally proposed by John McCarthy in 1955 during his summer research project at Dartmouth. Its original definition is engineering and science to build intelligent machines.

Fundamentally, artificial intelligence is committed to making machines think and act like humans, and to doing deep learning and self-learning. In theory, it can imitate the human mind and draw conclusions, and be wise. Intelligence means that computers can process and collect relevant information, so combine their knowledge and experience with existing experience to gain the ability to solve problems.

Artificial intelligence refers to the fact that people usually input specific intelligent programs into the computer, and the computer system will solve problems in production, work and life, by simulating biological neurons, synapses and other basic neural components.

Also, as a new technology, artificial intelligence brings problems and challenges to the accounting industry. In particular, artificial intelligence may cause high unemployment among low-level accountants, high risk of data breaches, and lead to higher requirements for financial and accounting practitioners. [3]

Second: Defining the importance of artificial intelligence techniques in accounting.

Artificial intelligence technologies are those technologies that constitute the Fourth Industrial Revolution, and do not mean automation, computer programs, and traditional systems. [4]

They are a group of technologies based on what is programmed with and in an advanced computer language that can perform the tasks programmed with high accuracy, high speed, and with less effort and costs compared to what humans do. The history of artificial intelligence applications in the field of accounting can be traced back to the eighties, where academics and practitioners conducted extensive research on the application of artificial intelligence in auditing, taxes, financial accounting, management accounting, and personal financial planning. In recent years, the rapid development of artificial intelligence technologies has attracted global attention. With the rapid development of artificial intelligence technologies, we find that artificial intelligence has its impact on almost every corner of the world, starting from the simple replacement of human work to gradually influencing their daily lives. According to a survey, most jobs are likely to be handled by robots in the next twenty years, including low-cost manufacturing, sales, and accounting. Therefore, practitioners of the profession The categories that will be affected by artificial intelligence. [5]

Third: The requirements necessary for practicing accounting work in light of the use of artificial intelligence technologies.

Based on what has been explained above, it can be said that accountants must prepare and take the matter seriously scientifically and professionally so that their role remains required and the need for the results of their work that they do has added value that contributes to achieving the goals of all parties that can benefit from them in making various decisions.

Accordingly, if accountants want their jobs to remain required among the jobs expected to remain and continue in light of working using various artificial intelligence technologies, there is a set of requirements that must be taken into account by all those interested in accounting, whether practicing persons (accountants) or academic and professional bodies, which require them to work on thinking about how to continue the demand for the accounting profession and its distinction in light of the successive developments in information technologies in general and artificial intelligence technologies in particular, which may include the following requirements:

1. Availability of the necessary infrastructure of material resources to perform accounting work.

Accounting work that uses artificial intelligence technologies requires the availability of the necessary infrastructure of material resources necessary for its performance related to each of: devices and equipment, programs, applications, and communication technologies, which means that the necessary information technologies must be provided to use artificial intelligence technologies,

and the requirements that operate according to them must be provided, which include the following:

- Computers with high technical specifications that can accommodate the necessary programs and applications.

- Technical equipment that can be connected to computers and that can be used to enter data and obtain final information.

- Programs and applications related to each artificial intelligence technology with the central databases that operate according to it, with the necessity of making the necessary and continuous updates to them in a way that ensures the continuity of the work of these technologies according to the latest developments taking place on them, with the necessity of benefiting from cloud services that include both cloud storage and cloud computing and securing work according to them according to the maximum data absorption capacities and processing them and obtaining their results.

Ultra-fast communication networks capable of continuing the work of artificial intelligence technologies without any interruptions or technical problems.

2. Moving towards accounting intelligence.

One of the things that must be taken into account to work in light of the developments occurring in artificial intelligence technologies and their multiple uses in the field of accounting is that accountants must be familiar with the artificial intelligence technologies that can be used in accounting work, and that this requires the ability of accountants to use artificial intelligence technologies in their work and that this ability depends on their technical knowledge of how to identify these technologies and their areas of use in accounting work, which is what researchers call "Accounting Intelligence", as (1. Eno Gregory Ukpong, 19Vol) indicates that accounting intelligence is a form of business intelligence and focuses on deep learning to uncover useful information that goes beyond financial data. Although artificial intelligence cannot completely replace accounting, accountants must also respond effectively to the impact of artificial intelligence. Therefore, accountants must continue to learn in order to improve their professional skills, and at the same time, engage in management, so that they become management and intelligent accountants, have a positive outlook on artificial intelligence, continuously improve their cognitive and technical capabilities, adapt to modern developments, and constantly innovate, change themselves, and update their knowledge, in order to achieve the continuity of demand for their services in the modern and ever-evolving business environment [5]. Based on all of the above, it is necessary for accountants and academic and professional associations to think in advance about what developments may occur in current uses and what is expected for future uses of artificial intelligence technologies and prepare for them by providing the necessary knowledge to perform accounting work by benefiting from it in that, in order to target the continuity and need for their services through the expected future accounting function.

IV. PRACTICAL IMPLEMENTATION

First: The impact of artificial intelligence on accountants

With the automation of all accounting processes, smart decision-making, and sharing of accounting services, the

basic workflow of accounting will be more professional on the one hand, and on the other hand, a large number of basic work of procedural accounting will be replaced by the accounting information system, which will lead to the transformation of accounting staff, that is, from fertility, procedure and repetition of accounting work, to a more valuable and more professional judgment, based on big data analysis and data extraction such as accounting management. With the rise in information and personnel costs, coupled with the emergence of big data such as the Shared Financial Services Center, it is very likely that the number of accounting staff will decrease.

Most of the basic accounting staff may face a similar fate with dinosaurs.

With the continuous development of science and technology, artificial intelligence is gradually replacing part of the accounting staff. In this case, companies will gradually reduce the demand for accounting staff in the accounting department, making accounting staff face the cancellation crisis. In fact, accounting staff do not have to panic, as long as you no longer use the old working methods, and you want to.

Being the so-called "automated accountants," the shift to automated accounting for most accountants is actually good news. The so-called "automated accountants" refer to professional financial professionals who use automation technology to perform time-consuming, repetitive, and repetitive data entry tasks and interact with these automation technologies. While using these automation technologies, they will also help organizations make business decisions based on their own experiences. Technology alone cannot drive the future. The key is how people can make good use of new technology to make it more valuable in the long run. As automation begins to replace old accounting tools, accountants will no longer be tasked with simply copying data, but with interpreting it and passing it on to clients. In this new era, accountants should not just be people who can use tools, but should be an important part of providing clients with solutions.

Second: In the era of artificial intelligence, traditional accounting staff will leave some of the more complex tasks to the accounting software to complete, which will greatly improve work efficiency, reduce work errors, and improve the competitiveness of enterprises and the accounting industry, and this will also be conducive to promoting the transformation of the accounting industry.

1: Avoid the possibility of financial fraud

In those traditional accounting positions, incompatible positions are not actually separated, especially in small and medium-sized enterprises, financial staff will have access to both cash flow and bookkeeping, so there will be disorder in financial accounts and of course financial fraud, and self-serving criminals are given the opportunity to benefit themselves. The management level has the power over internal control, which will cause harm to relevant stakeholders such as shareholders, and this situation is not conducive to the long-term development of the enterprise.

However, in the artificial intelligence environment, a large amount of accounting and other work will be handed over to the computer to complete, and accounting staff only need to review it. At the end of the period, the system will automatically settle the invoice and conduct a trial balance. In the accounting system, each accounting employee has his own privileges, has different accounts and passwords, and

has a clear separation of responsibilities, which will reduce the possibility of financial fraud to some extent. However, the accounting system still cannot solve the problem of financial fraud occurring at the source, because any system must be controlled by people, and ultimately the permissions are set by people.

2: Improving the quality of accounting information

In the traditional accounting mode, from preparing accounting vouchers, recording accounting books, to creating data, accounting staff will have to check all these procedures. But on the one hand, it requires a lot of manpower, material resources and financial resources, and the efficiency is low, and the tasks will not be completed as scheduled, even though it will be completed on time, it will be the result of overtime. On the other hand, as a result of long working hours, fatigue and errors are difficult to avoid, which will distort accounting information. When an organization uses accounting software to do accounting, on the one hand, all financial procedures can be completed in a timely manner, which improves work efficiency. Financial personnel only need to perform auditing in the accounting system. On the other hand, using accounting software, accounting personnel only need to enter data, and then leave the process to the computer to complete, although there may also be errors when accounting personnel try to enter financial data, but when you have When entering wrong data, the accounting software system will automatically report the error, which greatly reduces the work error, and improves the quality of accounting information

3: Promote the reform of traditional accounting and auditing

In the traditional accounting profession, the job duties of accounting personnel are divided according to the business process, but under the conditions of artificial intelligence, artificial intelligence will replace traditional accounting and auditing

Work, greatly improve work efficiency, and change the way of separating traditional accounting and auditing work, which will help accounting personnel improve their work quality and ability. This will also improve the preparation of accounting posts, improve the structure layout, and change the traditional financial and operational working modes. At the same time, artificial intelligence may bring new problems to the accounting industry, so that targeted solutions can be put forward. As the application of artificial intelligence in the accounting industry becomes more extensive, traditional accounting functions do not need so many personnel, which is an obvious change. The history of computerized accounting in our country begins as early as the 1980s, and up to now, it has been marketed and used by all kinds of accounting entities, forcing those originally simple accounting records and accounting work to be replaced by artificial intelligence, accordingly, most of the situations no longer need accounting personnel. [6]

Third: The most important areas expected for accounting work that will be focused on in the foreseeable future when using artificial intelligence techniques in accounting by accountants are as follows:

1. Enhancing the performance of accounting functions.

The contribution of artificial intelligence techniques in reducing routine and repetitive accounting work will lead to providing sufficient time for them to devote themselves to monitoring the performance of accounting work in its various

stages and then continuously working to limit the work that can add greater value to the work results and exclude those works that do not add value and in a way that can lead to obtaining greater benefit in light of reducing the costs of producing accounting information, as it indicates that the use of artificial intelligence techniques in accounting will help improve the performance of accountants in various accounting functions and focus on creating value in accounting performance, as the Chukwudi study revealed) that the use of artificial intelligence techniques will enhance the performance of accounting functions and that its application in accounting work has a positive impact on the performance of accounting functions. The researchers also recommended that accountants and accounting firms should continuously improve their knowledge regarding artificial intelligence techniques because this will enhance the performance of accounting functions, and thus eliminate some accounting costs.

Accordingly, the use of artificial intelligence technologies will contribute to relieving accountants of all the repetitive routine tasks that artificial intelligence technologies can contribute to performing instead of them and will provide them with the opportunity to enhance the performance of accounting functions with the greatest amount of thinking and judgment based on the integration of all academic knowledge and technical knowledge required by the modern business environment and the ongoing developments in most information technologies in general and artificial intelligence technologies in particular. [8]

2. Accountants are consultants.

According to a study conducted by the Association of Chartered Certified Accountants, there is a possibility that automation will alleviate many of the tiring tasks that. Enable accountants to focus on consulting services and other higher-value work. [6] In the very near future, the job description of an accountant today will look very different from the accountant 20 years ago. In another 20 years, accountants will play a different role again. Their roles will change dramatically over the next decade, with greater emphasis on consulting, business development, advisory services, and risk management. Accountants will need to embrace specialization, in addition to how to leverage information technology in general. Thus, the accountant can occupy a key position within the board of directors in relation to all accounting and financial consulting that can be used to make many decisions. With the adoption of smart accounting, accountants will focus on more strategic initiatives, such as: improving operations, monitoring costs, and improving capital, because artificial intelligence will automate arduous tasks such as data entry. Accountants' roles will be more proactive and will be closer in nature to the nature of company management functions, as they can increase their participation in the decision-making process, strategic management, and problem solving. Their contribution will be as internal consultants who provide value-added advice to company management, in addition to their increasing social role in building and strengthening relationships in the company. [3]

Artificial intelligence technologies will also lead management accountants to analyze and study the causes of new costs in products, as the main direct costs will be replaced by costs resulting from advanced technologies, in addition to the need for companies to have more qualified accountants to manage more complex activities. Accountants can also be financial consultants specializing in financial analysis and can provide the necessary consultations regarding all financial data, their comparisons, and strategic financial analysis of them and predict some decisions that concern the parties they deal with regarding their expected decisions regarding the economic unit in question.

3. Increased need for management accountants.

Since most of the routine and recurring accounting work falls within the branch of accounting: financial, it can be said that most of this work will be done using artificial intelligence techniques, which gives accountants the opportunity to think about how to provide the necessary information for management accounting purposes, in that most of the work required by management accounting is characterized by repetition and routine, and thus financial accountants can develop their work towards management accounting, which can provide information characterized by personal judgment and how to influence decision-makers to make multiple decisions, especially those decisions related to the future and the strategic vision of the economic unit. During it in [7]

V. RESULTS AND CONCLUSIONS

Based on what has been explained above, it can be said that accountants must prepare and take the matter seriously scientifically and professionally so that their role remains in demand and the need for the results of their work that they do has added value that contributes to achieving the goals of all parties that can benefit from them in making various decisions.

Accordingly, if accountants want their jobs to remain in demand among the jobs expected to remain and continue in light of working using various artificial intelligence technologies, there is a set of requirements that must be taken into account by all those interested in accounting, whether practitioners (accountants) or academic and professional bodies that require them to work on thinking about how to continue the demand for the accounting profession and its distinction in light of the successive developments in information technologies in general and artificial intelligence technologies in particular, which may include the following requirements:

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2. Moving towards accounting intelligence

One of the things that must be taken into account to work in light of the developments occurring in artificial intelligence technologies and their multiple uses in the field of accounting is that accountants must be familiar with the

artificial intelligence technologies that can be used in accounting work.

3. Transforming accounting work from financial accounting to management accounting.

With the development of information technologies, the scope of application of artificial intelligence in accounting work will expand. Chen Hong (2018) believes that artificial intelligence will be widely used in predicting economic prospects and the participation of management accounting in strategic decisions for the purposes of forecasting, planning and asset valuation, and that artificial intelligence has encouraged further advancement of the financial participation center of companies, so that the financial participation center has shifted from traditional transaction operations to higher-value operations.

4. Integration of accounting and technical specializations.

Most accountants and some IT professionals consider it important to start now incorporating data science, intelligent systems and IT knowledge as new essential skills for the profession. By updating their current skills, these professionals will be able to adapt and become more valuable to the company because they will have all the skills needed to work with these emerging technologies that represent the future.

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