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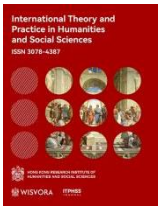

Artificial Intelligence Technological Innovation and the Future of the Accounting Profession: Exploring Career Paths from Replacement to Transformation

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Abstract

In the current context of digital transformation and intelligent upgrading, the accounting industry is facing a change. This change brings both challenges and opportunities. With the wide application of information technology, the combination of the accounting field and artificial intelligence is gradually deepening. It has slowly changed the traditional way of accounting and gradually affected the development of the accounting profession. The purpose of this paper is to explore how AI affects the accounting profession, from career replacement to the evolution of new career forms. In the face of increased competition in the profession and reduced demand for traditional accountants brought about by AI, this paper dissects the current state of AI in accounting through a literature review. The study focuses on the challenges and opportunities of AI for traditional accountants, while also giving rise to new forms of the profession, such as management accounting specialists and risk accounting specialists. The study finds that AI technology can replace accounting professional judgment in some cases. However, there is still no substitute for human intuition and moral responsibility. Therefore, the accounting industry needs to respond positively to this change by training personnel with sophisticated skills and training. Improve the competitiveness and adaptability of the industry as a whole. In summary, this study is important for understanding the impact of AI technology on the accounting industry. It not only reveals the dual impact of career substitution and new career opportunities brought about by AI technology but also reveals the potential of AI technology. It also provides useful insights and suggestions for the future development of the accounting industry. With the continuous development and application of AI technology, the accounting industry will usher in a broader development prospect and more innovative opportunities.

1. Introduction

In today's era of digital surge, the rapid development of artificial intelligence (AI) technology is profoundly reshaping the face of all walks of life, and the accounting industry is no exception. With the accelerated iteration and large-scale application of AI technology, an unprecedented

industrial revolution has begun quietly. It marks that digital capitalism has entered a new era of large-scale model production. This change has not only greatly improved production efficiency but also released unprecedented digital wealth. At the same time, it also has a profound impact on the structure of the labour market, especially for the traditional accounting profession. Its impact is particularly significant. The advent of the era of large model production has made "one-click generation" possible, which has not only changed the mode of production. It also redefines the connotation and extension of labour. In this context, the process, content and mode of digital labour have undergone fundamental changes. Capital accumulation shows a more obvious nature of plunder, which further intensifies the opposition between capital and labour. It makes the production boundary of capital more clearly visible (Han & Liu, 2020). For the accounting industry, this means that the traditional accounting functions and roles are facing unprecedented challenges and reconstruction. On the one hand, the application of AI technology has significantly improved the efficiency and accuracy of data processing. It can automatically complete a large number of repetitive and regular accounting works. Thus, to a certain extent, it replaces part of the responsibilities of traditional accountants. This substitution effect directly leads to the reduction of the demand for traditional accounting skills and intensifies the professional competition in the industry. Practitioners have to seek new skills upgrading paths to adapt to changes (Lai, 2019). On the other hand, the excellent performance of AI in specific scenarios has also led to discussions about the sustainability of professional judgment. Although AI has shown its ability to surpass human beings in some aspects, However, human intuition, moral judgment and decision-making ability in complex situations are still irreplaceable key elements (Huang, 2020). It is worth noting that the integration of AI technology has not completely deprived the accounting industry of employment opportunities. On the contrary, it has given birth to a series of new occupational forms. Data analysis, strategic decision support management accounting experts, risk management experts and other high value-added areas have become the transformation of accounting talents. Important direction, these positions require practitioners to have profound accounting expertise. It also needs to master cutting-edge technologies such as data analysis and machine learning, which form a huge demand for compound talents (Zhang, 2023). In addition, with the increasingly prominent ethical issues of artificial intelligence, new professions such as artificial intelligence ethics consultants emerge as the times require. They are responsible for ensuring the fairness, transparency and compliance of the AI system. It provides a new dimension for the sustainable development of the accounting industry (Gao & Bai, 2022). To sum up, the impact of AI technology on the accounting market is multi-dimensional and complex, which not only brings about worries about occupational substitution but also brings about the impact of AI on the accounting market. It also breeds opportunities for new career forms. Faced with this wave of change, accounting professionals need to actively embrace technology and upgrade their skills through continuous learning. Explore how to play the unique value of human beings in the new ecology of human-computer symbiosis, to stand out in the fierce market competition. Realise the magnificent turn of personal career.

2. Current Status of the Application of Artificial Intelligence in the Accounting Industry

With the rapid development of artificial intelligence, accounting work is experiencing the washing of the digital wave. Artificial intelligence has become the core driving force to promote

the reform of the entire accounting industry. Artificial intelligence (Yan, 2022) is a technology developed by integrating multi-disciplinary theories such as mathematics, computer science and psychology. It is a theory, method and technology used to simulate, extend and expand human intelligence. It simulates human thinking, learning and action like robots through algorithms and technologies to perform complex and repetitive activities. Dong (2024) emphasized that the research and development of artificial intelligence is mainly to help human beings achieve better and faster development goals. Artificial intelligence has a wide range of applications, which have the characteristics of permeability, substitution and innovation. With the advent of the whole era of financial intelligence, financial intelligence develops automatically. It can deal with tedious work such as data collation and reconciliation through the uninterrupted work of financial robots or financial artificial intelligence systems throughout the day. Work. Under the background of artificial intelligence, it has gradually transformed from work led by financial personnel to intelligent finance (Yang & Liu, 2023). Deloitte and KIRA SYSTEMS also cooperated to launch AI Financial Robot which is called “Xiaoqin”. The robot is mainly used in basic and repetitive financial work to improve work efficiency and reduce errors. And "Xiaoqin people" can work 24 hours without interruption. Further improves the efficiency in financial processing (Yang et al., 2019). Specifically, it replaces the manual operations in traditional accounting, such as manual invoicing, manual entry of information, consolidation and statistical data. PricewaterhouseCoopers, Ernst & Young and KPMG began to use similar artificial intelligence robots in 2016. It mainly helps accountants to complete a large number of repetitive and regular transactions and issue financial risk warnings. Although artificial intelligence is not very extensive in accounting work, however, automation technology can still replace the original repetitive and logical basic work. Financial work is undergoing profound changes. The change is mainly reflected in the automation of workflow, the efficiency of data processing, and the transformation of roles and responsibilities.

Automated work is one of the most important features of AI in accounting applications. Huang (2023) pointed out that most of the traditional accounting work relies on manual operation, which is time-consuming and highly repetitive. Such as basic data entry, bank account checking, report making and so on. Now the application of artificial intelligence and the emergence of robots have greatly improved the efficiency of financial work and ensured accuracy. Artificial intelligence also liberates financial personnel from repetitive and complicated work. Accountants spend a lot of time shifting from basic data processing and entry to more valuable tasks. Such as data analysis, consulting and forecasting.

Data processing and analysis is one of the prominent features of the wide application of artificial intelligence. Traditional accounting work needs to read a large number of paper vouchers or manual input and calculations to obtain data, which leads to a decline in accuracy. With the wide application of artificial intelligence, accounting work is no longer limited to dealing with historical data. It can also collate and classify a huge amount of data and conduct an in-depth analysis of the data to support decision-makers in forecasting and decision-making. Zhang Ruixuan, 2020. In financial data accounting, artificial intelligence is faster than human accounting. The computing budget speed is more than 3 billion times per second, and the error rate is zero. For example, SMACC technology, which is commonly used in finance, can automatically complete financial accounting tasks. It can also complete financial analysis and generate financial reports in a short time (Liu, 2022).

The roles and responsibilities of accountants have also changed. Zhang (2020) emphasized the penetration and wide application of artificial intelligence in the accounting industry. Accounting practitioners have gradually transformed from digital guardians to data analysts, business

consultants and other professions. With the continuous progress of technology, the profession of accountants has gradually transformed and produced more new professional forms. All these require accounting practitioners to transform into professional compound accounting talents, who should not only be proficient in accounting knowledge, It also require the ability of data analysis and technology application.

Artificial intelligence promotes the transformation of the accounting industry and is gradually changing to a more efficient and intelligent direction. The change of technology is changing the working practice and thinking mode of traditional accounting. It also provides new career development opportunities and challenges for accountants.

3. The Challenge and Substitution of Artificial Intelligence to Traditional Accounting Functions

Artificial intelligence technology has been combined and applied in the field of accounting. With the development of artificial intelligence, it has brought new industry reform to the accounting industry, and at the same time, it has redefined the accounting industry at an unprecedented speed. Artificial intelligence makes accounting work automated and debits tedious work and hands. n the near future, artificial intelligence can further consolidate and broaden the channels of the accounting industry. Thus, it will have a huge impact on the development of the entire accounting profession, and the accounting industry will also face a huge opportunity for development. This reflects a new requirement for the skills and roles of accounting practitioners (Yu & Zhang, 2024) .

3.1 Automated Accounting Processes

Artificial intelligence technology is changing the way traditional accounting tasks are performed, making accounting work more efficient, accurate and automated. Qin (2020) pointed out that the first thing to change the basic work of accounting is the entry of data. Through OCR technology, AI automatically recognizes and extracts data from paper documents or electronic documents. Thereby reducing errors in manual input and time consumption and waste. For example, AI combined with OCR technology can automatically collect bill information for automatic scanning and generate initial input data (Jiao & Qi, 2024） . This can simplify the processing of invoices and bills, and further improve the accuracy and efficiency of data entry. Artificial intelligence has also opened the highway "ERP" (Enterprise Resource Planning) of the bank-enterprise interconnection system. The ERP system is accessed by the interface standard provided by the bank, and the enterprise accesses according to the interface standard provided by the bank. Then the core system is connected through the interface platform within the enterprise. The bank system is connected to the outside of the enterprise through a secure channel to realise direct transfer payment, electronic reconciliation and business fund allocation. System (Tian et al., 2019). The use of the ERP system has solved the problems of heavy workload and error-prone in the traditional manual entry of payment information. Moreover, in traditional work, the payment of online banking needs to be examined and approved at all levels. This will greatly reduce the efficiency of the use and payment of funds. Moreover, in the traditional bank-enterprise reconciliation, accountants need to collect data manually. Download the electronic bank statement and analyze the data to determine whether there are outstanding items. In the RPA system, business codes can be compiled in the process design in advance to realise real-time reconciliation between banks and enterprises. Some studies also emphasize that manual

processing and aggregation of data consumes a lot of time for financial personnel, and the accuracy cannot be guaranteed. But after setting up the artificial intelligence RPA robot, it only takes a few minutes to generate the report (Liu & Wang, 2023). The automation of artificial intelligence greatly improves the efficiency and accuracy of financial work and makes financial work more efficient.

3.2 Occupation Substitution and New Skill Demand

The substitution of artificial intelligence has an impact on traditional accounting positions, and much basic and repetitive accounting work may be replaced. For example, simple tasks such as financial accounting, data entry and invoice processing have been completed by financial robots or intelligent software. As a result, these basic jobs will face a greater risk of substitution. Accountants will engage in activities that are more creative, challenging, strategic, etc. Those give you a multi-skill strategy. In the future, the value of accountants will be more and more reflected in creative and constantly changing work, such as communicating with people. Man-machine communication and attention to the changing environment of the market. Artificial intelligence will also optimize the entire accounting industry and upgrade the accounting industry. In the digital age, professionals in the accounting profession face the important challenge of having to update their skills. With the emergence of new technologies such as cloud computing, artificial intelligence, machine learning and blockchain, Traditional accounting knowledge and skills are no longer applicable (Gao, 2023). Accountants now need to master how to effectively use various advanced accounting software and data analysis tools. Understand the basic principles of these emerging technologies and their specific applications in the field of accounting. This doesn't just mean that accountants need to constantly learn new software systems. Also, understand the algorithms and data processing principles behind these systems. At the same time, accountants need to have strong communication skills and collaboration skills. This capability facilitates effective interaction of AI systems and provides effective data support to management and customers. In addition, critical thinking, decision making and leadership are essential skills. In the environment of artificial intelligence, most of the accounting and supervision actions will be replaced by intelligent software embedded in the process of accounting activities. Accounting intelligence has also shifted from ex-post accounting and supervision to ex ante business forecasting and evaluation of business performance. Accountants will play more professional roles in providing strategic consultation and other functions in accounting activities (Sun, 2023).

4. Implications and Challenges of Accounting Career Transition

In the introduction of AI technology into various industries, artificial intelligence is applied in the accounting industry which not only improves the efficiency of accounting work but also improves the quality of management's decision-making through in-depth analysis of data. The application of technology enables enterprises to effectively avoid risks and maintain competitive vigour in the market. However, with the popularity of technology, enterprises have more demand for complex accounting talents. In the career transition will be on accounting practitioners there are many difficulties, such as accounting staff to enhance the awareness and transformation and skills upgrading requirements.

4.1 Implications for Accounting Career Transition

The rapid development of AI technology, automated processes financial robots etc. has

liberated traditional accounting work. This has increased the efficiency of accounting to a greater extent. The repetitive and complicated basic work is completed by the robot, and the financial personnel can devote themselves to financial analysis, financial decision-making risk management, etc. AI can also complete a large amount of data entry, identification, and organization in a short period to make the daily tasks become simpler. And the data analysis and pattern recognition capabilities under AI can also quickly and automatically generate reports. In the whole process of automation, it can significantly improve the efficiency of accounting personnel. Moreover, it allows financial staff to focus more on other tasks and provides accurate financial data for top-level decision-making to improve financial efficiency.

When the market demand for traditional accounting is reduced, enterprises need more and more high-level composite financial talents. Enterprises need managerial accounting talent to apply artificial intelligence tools or highly intelligent technology to analyze data and dynamically provide financial decision-making advice. This drives the gradual transformation of financial accounting to management accounting (Shang Tingting, 2020). The transformation of management accounting can further strengthen market competitiveness and improve the ability of enterprises to adapt to the market.

When AI is matched with various professional fields information technology penetrates various departments of enterprises. In the process of transformation of financial staff, financial data and other departmental data should be organically combined using information technology such as big data and cloud. This is conducive to accelerating the integration of business and finance within the enterprise, further improving the use of data collection. The deep learning mode of artificial intelligence is used to analyze data and more accurately predict market trends and respond to market changes in advance for the enterprise. This enables organizations to better respond to market challenges and make informed strategic decisions.

Throughout the traditional financial process, finance staff simply stay in the accounting data accounting and are not involved in the subsequent process, such as data analysis and risk assessment. But in the transformation process of financial personnel, big data and financial work in the combination of the application of visual data analysis, PYTHON and other technologies for more in-depth analysis of financial data. This can obtain more high-quality and accurate data from it to reduce potential risks for the enterprise. Guarantee the smooth use of the enterprise, to achieve the goal of sustainable development of the enterprise.

4.2 The Challenges of Transforming the Accounting Career Path

Some of them may not have gone through systematic theoretical studies, but have switched to finance from other professional fields. In practice, these parts of the financial people are engaged in a single mechanical work such as collecting bills and bookkeeping and other operations. Therefore, most of the financial people have only mastered the basic accounting knowledge. In the future, the transformation brought about by artificial intelligence requires accountants not only to be familiar with accounting principles, accounting standards, tax law, etc. must also have a comprehensive understanding of financial management knowledge, and management accounting knowledge. A single knowledge structure will affect the quality of the development of financial personnel in the transformation process. At the same time, the lack of comprehensive knowledge structure and mastery of information technology also reduces the effect of financial personnel transformation. The single knowledge structure and low professional competence are all obstacles to the pace of transformation. Moreover, in response to the popularity of artificial intelligence, robotic process automation and the integration of intelligent algorithms in the accounting industry. The innovation of technology has also gradually replaced the standardization

process of traditional accounting, and the accounting profession has shifted from traditional accounting data to management accounting. This also means that accounting professionals also need to gradually change their awareness such as management awareness, data awareness and awareness of interdisciplinary fields with the innovative changes in information technology. The concept of raising awareness requires accountants to constantly learn to keep up with the times.

Changes in the work style and focus of accountants require accountants to have professional skills such as data analysis, management and risk analysis. This can lead to a growing sense of pressure on accountants to step out of their comfort zone as well. Many accountants in the process of transformation and adaptation will then experience certain psychological pressure and problems due to technical skills or knowledge updating (Li, 2019). In the process of transformation, facing the traditional accounting is replaced by automation technology. When the advancement of technology and the demand of the market require more, the uncertainty of the career increases the pressure of transition and unemployment of accounting personnel. All these career uncertainties create psychological barriers for accountants in the process of transition.

5. New Careers Created by Artificial Intelligence

With the widespread application of artificial intelligence, in the future, artificial intelligence will change the work form and content of accounting practitioners. And reposition the work of accountants.

5.1 Management Accounting Specialist

Li (2018) emphasized that in the artificial intelligence environment, accounting work such as filling in vouchers, bookkeeping and closing accounts is handled by financial robots. What enterprises need more is to be able to effectively use artificial intelligence processing. Accountants are then able to manage the processed data in conjunction with the strategy and objectives of the business. Managerial accounting experts are accountants with professional accounting knowledge and management ability. They can not only process financial data but also provide effective decision support, planning and performance evaluation for enterprises. In the process of enterprise transformation, the role of management accounting is very important. It can help enterprises achieve lean management reform and improve the quality of economic development (Yu, 2023). Artificial intelligence cannot replace human emotional communication, and the communication of accountants has become particularly important after the transformation of the accounting intelligence centre. Therefore, management accounting experts are a direction of future career orientation and one of the emerging professions in the future.

5.2 Risk Management Specialist

Risk management experts have professional accounting knowledge and practical experience in the field of risk management. Identify, analyze, assess and respond to risks. Penetrate the enterprise's objectives into business activities, and reduce the lack of sex through control means. Under the environment of artificial intelligence, financial management expands and upgrades to management accounting (Gao Peng, 2008). The accounting activities of enterprises move forward and penetrate the various environments of the daily business activities of enterprises. The intelligence of risk management in accounting activities is very important.

5.3 AI Implementation Consultant

When enterprises introduce accounting artificial intelligence, it requires people who understand

both accounting and information technology to set up code programming to be modelled according to the specific situation of business activities of enterprises. In the process of implementation and application, implementation consultants are also needed to guide, maintain and adjust. It also needs professional personnel to upgrade and transform the artificial intelligence to meet the needs of the enterprise according to the actual situation of the enterprise. When AI is widely used, AI implementation consultant is an indispensable profession.

5.4 AI Ethics Advisor

In the wide application of artificial intelligence, daily work will rely heavily on artificial intelligence. The decision-making and behaviour of AI are based on preset algorithms and data processing, lacking the ability to judge morality and ethics independently. In the field of accounting, the algorithm process of artificial intelligence is like a "black box", and we cannot intervene (Guo, 2023). After the generation of automatic decision-making, improper decision-making with artificial intelligence algorithms leads to damage to other people's property and other acts. This issue of responsibility attribution needs to be decided from the source by accountants with professional knowledge and talents with relevant information skills. It is also necessary to formulate a perfect ethical regulation system to promote the development of the whole technology for the good. Promote the healthy development of AI technology in the field of accounting. Ethics consultants are one of the future career orientations in the development of artificial intelligence.

6. How Accounting Professional are Coping with Changes Brought About by Artificial Intelligence

The advent of the era of intelligent accounting is not the end of the accounting profession but also brings great opportunities for the development of the accounting industry. Accountants will usher in a major change and re-examine the professional orientation of accountants. Timely transformation of functions to complete the upgrading of the accounting industry.

6.1 Improve Personal Skills and Knowledge Structure

Accountants should not only learn professional accounting knowledge but also look at problems from the perspective of accounting. As a whole, we should have a sense of the overall situation and learn to analyze financial data from the perspective of managers. Look at the development of enterprises from different levels and angles. This requires accountants not only to master solid accounting knowledge but also to master knowledge in other fields. Complex talents need to have comprehensive knowledge of accounting industry models, laws and regulations, management and information technology. Accountants should take the initiative to integrate into the business, participate in the future planning of enterprises, and ensure the transformation from "accounting" to "management".

6.2 Adapting to New Working Modalities

Accountants should actively adjust their role orientation. Enterprise applications make full use of artificial intelligence technology to collect, integrate, analyze and mine enterprise financial and business data more efficiently. Accounting departments should actively break through the information barriers between departments and break the information barriers of "isolated islands". This can help accountants to grasp the relevant data in real time, to find problems in business

activities. Provide timely and effective data support for management decision-making. The rise of artificial intelligence will inevitably eliminate some basic accounting jobs, but it does not mean that accountants will lose their jobs. Accountants should recognise their current role orientation and think about how to make use of the advantages of artificial intelligence to make them grow. How to integrate artificial intelligence technology. Accountants should have the learning ability to "cope with all changes with no change", and constantly learn the renewal and transformation of artificial intelligence technology.

7. Conclusion and Recommendations

The development of Artificial Intelligence is bound to have an impact on the accounting profession, changing what, how or how the traditional accounting work is done. This has led to a change in the professional competence needs of accountants. In order to adapt to the changes brought about by technological change, accountants need to keep learning, continuously update theories, and learn new ideas and master new technologies. The accountant has to improve his/her self-competence and technical skills in all aspects.

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