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THE IMPACT OF ARTIFICIAL INTELLIGENCE ON THE ACCOUNTING PROFESSION: WILL ACCOUNTANTS BE REPLACED

The rapid development of digital technologies and the increasing implementation of artificial intelligence in economic processes determine the relevance of studying its impact on the accounting profession. The transformation of traditional accounting functions under the influence of intelligent systems requires a reassessment of the role of accounting specialists in modern business environments [1].

The purpose of the study is to analyze the impact of artificial intelligence on the accounting profession and to determine the prospects for its further development.

To achieve this purpose, the following tasks were set: to identify the main directions of artificial intelligence application in accounting; to assess the impact of automation on professional functions; to determine the risks and advantages of implementing intelligent technologies in accounting practice; to outline the prospects for the development of the accounting profession in the context of digitalization.

The research is based on general scientific methods, including analysis, synthesis, comparison, and generalization of scientific sources [2; 3].

It is inappropriate to consider artificial intelligence as a factor that will lead to the elimination of the accounting profession. Instead, it should be viewed as a catalyst for its transformation towards the concept of intelligent accounting.

Modern digital technologies already facilitate the automation of routine accounting operations that previously required considerable time and effort. As a result, the risk of job displacement arises; however, this primarily affects positions associated with repetitive and mechanical data processing. At the same time, artificial intelligence cannot replace professional judgment, ethical responsibility, and strategic decision-making. Therefore, the complete disappearance of the accounting profession is unlikely, although substantial transformations are expected in transaction recording and analytical activities [4].

Accounting is a field that has a high rate of development, where repetitive and labor-intensive tasks in most cases reduce productivity.

With the help of tools based on artificial intelligence, this problem can be solved quickly and effectively by automating processes such as financial reconciliations, invoice management, and expense tracking.

Artificial intelligence, transforming from a tool that records data into a system of strategic management and detailed forecasting, significantly changes accountants themselves.

In addition to improving efficiency, such innovations provide a new level of security through the implementation of continuous fraud detection and auditing, and in the future, deeper integration with blockchain and various digital assistants will significantly simplify complex financial tools, making them more accessible to enterprises of any scale [7].

Previously, a substantial proportion of accountants' working time (approximately 70-80%) was devoted to technical operations, including calculations, data entry, and

reconciliation. The implementation of artificial intelligence has altered this distribution, allowing professionals to focus on higher-value activities such as forecasting and analytical support for managerial decision-making.

This transformation contributes to the evolution of the accounting profession, shifting its focus toward analytical and advisory functions. Accountants are increasingly required to develop a deeper understanding of business processes and to provide accurate data interpretation for management purposes. Artificial intelligence systems are capable of simultaneously analyzing multiple financial indicators, including liquidity, receivables, supplier dependency, and revenue streams [5].

Overall, artificial intelligence should not be regarded as a competitor to accountants but rather as an effective tool for the modernization of the profession. By automating routine operations and standard calculations, it enables specialists to concentrate on strategic tasks and professional interaction. Consequently, continuous professional development and the acquisition of digital competencies become essential conditions for maintaining competitiveness in the labor market.

In the context of the digital transformation of accounting, the integration of technological capabilities with human competencies – such as critical thinking, ethical judgment, and trust-based communication – remains crucial. This approach allows artificial intelligence to be perceived not as a threat, but as a foundation for enhancing the strategic role of accounting in business processes [6].

The study confirms that artificial intelligence significantly influences the development of the accounting field by transforming traditional approaches to data processing and financial analysis. The automation of routine operations contributes to increased efficiency, accuracy, and transparency of accounting processes.

At the same time, the findings indicate that artificial intelligence does not eliminate the need for accounting professionals. Instead, it changes the structure of their professional activities, increasing the importance of analytical, advisory, and strategic functions.

The key advantage of implementing intelligent technologies lies in their ability to process large volumes of data and support decision-making. However, critical aspects such as professional judgment, ethical responsibility, and communication remain exclusively within the competence of human specialists.

Thus, the accounting profession is undergoing evolutionary transformation rather than decline. Future research should focus on the development of digital competencies of accountants and the integration of artificial intelligence into accounting education and practice.

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