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Accountants' Perception of Artificial Intelligence: Impacts and Perspectives

The rapid advancement of Artificial Intelligence (AI) has significantly influenced various industries, including accounting. AI technologies are increasingly being integrated into accounting practices, automating repetitive tasks, improving data analysis, and enhancing financial reporting accuracy. However, despite these advancements, the adoption of AI in accounting raises critical questions regarding its impact on accountants' role, their job security, and necessary skills for future professionals. This study aims to explore accountants' perceptions of AI, examining the opportunities and challenges associated with its implementation.

To achieve this, a qualitative and interpretive research approach will be employed. Semi-structured interviews will be conducted with certified accountants. The methodology will allow an in-depth understanding of how professionals perceive AI, providing insights into their experiences, expectations, and concerns.

The expected findings will offer a comprehensive view of accountants' attitudes toward AI, highlighting its advantages and potential drawbacks. On the positive side, AI is anticipated to improve efficiency by automating routine tasks, reducing errors, and allowing accountants to focus on strategic decision-making. Additionally, AI-driven tools can enhance fraud detection and streamline compliance processes. However, challenges remain, particularly regarding data security, ethical considerations, and the impact on employment. Many professionals express concerns about the possible reduction in job opportunities and the need for continuous upskilling to stay relevant in the evolving field.

By investigating these aspects, this study aims to contribute valuable insights into integrating AI in accounting, offering practical recommendations for businesses. Understanding accountants perceptions will be crucial in developing strategies to facilitate a smooth transition to AI-enhanced accounting practices while addressing professionals' concerns in the field. The research findings could also inform future training programs, ensuring that accountants are well-equipped to work alongside AI-driven technologies. Ultimately, this study seeks to reduce the gap between technological advancements and professional adaptation, fostering a balanced approach to AI adoption in accounting.

Keywords:

Accounting, Professional Perception, Artificial Intelligence.