

Accounting in the age of artificial intelligence

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ABSTRACT

Technological development is driving changes in accounting practice and shaping the future of the profession. Accounting today is strongly data-driven and automated, which has required professionals to adapt their tasks. With new intelligent technologies and big data, accounting is undergoing significant changes and developments, which will require adaptation to new tasks and the development of new skills among professionals. This reality will also require new forms of collaboration between humans and machines. Thus, as technological tools continue to penetrate the market, it is necessary for accountants to acquire the skills required to collaborate with existing technology.

The present study aims to analyze the impact of new technologies on the role of accountants, their skills, and accounting practice. It also aims to describe the activities conducted during the curricular internship, to comply with article 10 of the Regulation for Registration, Internship, and Professional Examination (RIEEP) of the Order of Certified Accountants (OCC).

This study follows a positivist research philosophy and quantitative research. A questionnaire survey is used as the data collection method.

It is expected to contribute to accounting professionals and their employers, as success in the profession will depend on their ability to develop, in advance, the appropriate skills required for new functions that emerge as technological tools continue to penetrate the market. This study may provide the necessary knowledge to improve alignment at the training level. This research will also be relevant for training institutions (OCC; universities; professional schools, and other training entities) to adapt their educational offerings.

Keywords: Accountant; Artificial Intelligence; Technological development