

The Contribution of Artificial Intelligence to Management Accounting

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ABSTRACT

The evolution of Artificial Intelligence has been transforming a wide range of areas. As organizations face increasing complexity and growing volumes of data, the integration of AI is becoming a crucial topic of discussion, particularly in management accounting. In this context, AI is often considered in terms of its potential to influence accounting processes and reshape the way information is generated and utilized within organizations.

Therefore, this study aims to analyze how AI contributes to management accounting by characterizing the interaction between these two fields and assessing its impact. Additionally, it is a primary objective to ensure full compliance with the requirements stipulated in Article 10 of the RIEEP throughout the internship period.

To achieve this, the research follows a positivist philosophy and a deductive approach, supported by a descriptive-explanatory design. The methodology is quantitative, employing a survey strategy through questionnaires distributed to professionals, such as accountants and controllers.

Given the limited availability of relevant literature in this specific context, this study seeks to expand academic understanding of AI's contribution to management accounting. It also aims to serve as guidance for managers and controllers who seek to better understand how AI can be effectively integrated into their organizations.

Keywords: Accounting, artificial intelligence, management accounting.