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Escola de Economia e Gestão

ABSTRACT

The impact of Artificial Intelligence on Accounting.

Made by

José Carlos Borges Cruz Oliveira, pg56757

pg57657@uminho.pt

Master's Student in Accounting

Supervisor:

Maria Alexandra Soares Fontes

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This study investigates the impact of Artificial Intelligence (AI) on Accounting, examining how intelligent systems are reshaping professional practices, transforming the role of accountants, influencing the reliability of financial information and redefining sustainability reporting. The primary objective is to assess the extent to which AI technologies are integrated into accounting processes, as well as their implications for efficiency, accuracy and decision-making quality. Furthermore, the research seeks to explore the ethical and regulatory challenges arising from algorithmic systems, particularly in contexts where transparency, accountability and compliance are fundamental.

Methodologically, the research adopts a qualitative approach grounded in semi-structured with experienced accounting professionals operating across diverse organizational settings, including large corporations, small and medium-sized enterprises and public sector entities. This methodological design enables a comprehensive exploration of practitioners' experiences, perceptions and critical reflections regarding AI adoption. The interviews will be transcribed and examined through thematic analysis, thereby allowing the identification of recurring patterns, emerging concerns and structural transformations associated with technological integration in accounting practice.

The study further examines the asymmetric impact of AI across organizations with different levels of technological maturity, considering whether digital disparities may intensify competitive imbalances within the profession. Particular emphasis is placed on the evolving competency profile required of accountants, highlighting the growing relevance of data analytics capabilities, technological literacy, ethical discernment and strategic reasoning. Through this lens, the research aims to understand not merely procedural adjustments, but a broader professional reconfiguration driven by intelligent automation.

The expected contributions include a structured synthesis of current AI applications in accounting, a critical assessment of associated technical and ethical risks and a conceptual reflection on the future trajectory of the profession in an increasingly digital environment. In addition, the study intends to advance the discussion on AI-supported sustainability reporting, especially in relation to ESG disclosure requirements, by clarifying its potential to enhance transparency, consistency and information credibility. Ultimately, the research aspires to provide relevant insights for practitioners, regulators, academic institutions and organizations navigating the ongoing digital transformation of accounting.



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Keywords: Accounting; Artificial Intelligence; Sustainability Reporting; ESG; Digital Transformation; Professional Ethics.