

Artificial Intelligence: The Role of Certified Accountants in Supporting SMEs with the Implementation of the EU Artificial Intelligence Act

This dissertation examines how Certified Accountants working with Small and Medium-Sized Enterprises (SMEs) in Portugal interpret and operationalise the new European Union Artificial Intelligence (AI) Act, and how they support their clients in adapting to its requirements. The study addresses two main research questions: (i) how Certified Accountants understand the EU AI Act and assist SMEs in its implementation, and (ii) what challenges do SMEs face when complying with this regulatory framework. By focusing on the intersection between technology, regulation and professional practice, the research aims to clarify the strategic and advisory role of Certified Accountants in the context of the digital transformation of accounting.

Methodologically, the dissertation adopts an interpretive qualitative perspective, grounded in the view of accounting as a socially constructed practice embedded in institutional, political and cultural contexts. The research will collect data through semi-structured interviews conducted with approximately twenty Certified Accountants working with SMEs in mainland Portugal, complemented by a documentary analysis of European and national regulatory and professional materials. The interviews will be audio-recorded, transcribed, and inductively analysed to identify emerging patterns, themes, and meanings regarding the use of AI and the implementation of the EU AI Act in the SME environment.

The expected contributions are threefold. First, the study seeks to enrich the literature on accounting and emerging technologies by providing empirical evidence on how AI reshapes professional roles, ethical responsibilities and accountability practices in SMEs. Second, it aims to identify critical competencies and training needs for Certified Accountants, offering practical recommendations for professional bodies and training providers on how to better prepare accountants to act as strategic consultants in a rapidly evolving legal and technological landscape. Third, the findings are expected to inform public policy by highlighting regulatory, financial, and organisational barriers that SMEs face in implementing the EU AI Act, and by suggesting measures to make

regulatory compliance more effective and better aligned with the realities of smaller firms.

Keywords: Accounting; Artificial Intelligence; Certified Accountants; Small and Medium-Sized Enterprises; EU AI Act; Qualitative Research.

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