

THE ROLE OF ARTIFICIAL INTELLIGENCE IN SHAPING SKILL REQUIREMENTS WITHIN THE ACCOUNTING PROFESSION

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Abstract

The study examines the role of Artificial Intelligence in shaping the skill requirements of accounting professionals. The study used structured questionnaires to collect primary data from 200 accounting professionals. The study employed regression analysis to study the relationship between the dependent variable and the independent variables. The study found that organizations using Artificial Intelligence systems in their accounting operations experience operational changes because the systems enable them to automate their repetitive processing work. Accounting professionals now spend more time on advanced analytical tasks because they need to use technological tools for their new work methods. The results show that digital competency and adaptive skills serve as the key professional readiness indicators because employees who possess these skills can better handle modern accounting developments. The study demonstrated that all major study variables exhibit strong interrelationships, which show that three components of technological implementation, task changes, and employee skill development operate as interconnected drivers that cause changes in work roles. According to findings, organizations exhibit distinct patterns of accounting professional transformation through their training programs for accounting professionals who work with technological solutions.

Keywords: Artificial Intelligence, Accounting Profession, Skill Development, Job Transformation

INTRODUCTION

The 21st century establishes Artificial Intelligence as the most rapidly evolving technology, which creates fundamental changes across multiple industries, corporate structures, and worker skills within professional environments (Zhang, 2023; Zafar et al., 2025). The accounting profession experiences its most significant transformation because Artificial Intelligence tools, automated systems, and machine decision-making systems now operate in the field (Chukwuani, 2024; Ullah et al., 2025). Traditional accounting methods required human workers to perform all tasks through manual record creation and data entry work (Kokina & Blanchette, 2019; Ahmad et al., 2025). Advanced technologies such as machine learning, natural language processing, robotic process automation, and predictive analytics have created new opportunities for businesses to achieve rapid and precise execution of their accounting operations. The current technological transformation changes accounting practices while establishing new skill requirements for accounting professionals (Marc et al., 2022; Shaleh, 2024; Karim et al., 2025; Amirulloh, 2025).

Organizations worldwide have started using Artificial Intelligence technology more frequently during the last few years to achieve better operational results, decreased expenses, and enhanced financial report accuracy (Melnyk et al., 2020; Sabir et al., 2025; Saidi & Bakhkhat, 2025). The automation process has now reached the stage where core accounting activities, which include bookkeeping, audit sampling, invoice processing, tax preparation, and financial forecasting, can be executed either through complete automation or through partially automated systems. The accounting profession is moving away from its traditional focus on repetitive tasks because professionals now spend more time on strategic planning, advisory duties, and analytical work. The transition creates three major challenges, which include determining how accountants will find future employment, identifying new essential skills for workplaces that use Artificial Intelligence, and assessing how professionals from developing countries will manage their career transitions. Artificial Intelligence implementation in financial systems requires graduates and experienced workers to learn new skills that match current industry needs. Academic institutions, professional bodies, and training organizations establish digital literacy, data analytics, and technological skills as essential curriculum components. The implementation of Artificial Intelligence technology leads to better financial transparency, decreased fraudulent behavior, and improved decision-making capabilities for organizations. The new technologies create new challenges, which include job losses and ethical issues in automated decision-making processes, and technological access gaps

that exist between developed and developing countries (Aderibigbe et al., 2023; Amir et al., 2025; Haider & Khan, 2025).

Presently, the accounting profession is undergoing fundamental changes through the fast adoption of Artificial Intelligence technologies, which transform both accounting processes and job requirements (Zhang, 2023; Shaleh, 2024; Assidi et al., 2025; Shaukat et al., 2025; Stavar, 2025). The automatic execution of common tasks decreases the need for human work, while it creates greater requirements for advanced technological skills, critical thinking abilities, and executive decision-making skills. Current accounting professionals need specific skills, which creates confusion because their profession has undergone major changes in the past. The implementation of AI systems has increased across financial operations, yet accountants face challenges because they lack sufficient knowledge of new technological systems. The adoption of new technologies has become a major obstacle for developing countries, which have not yet reached an advanced technological status. The study needs to identify how accounting jobs face changes, which areas experience skill deficits, which job functions face transformations, which time frames see these changes, and which organizations need to conduct this evaluation. The lack of comprehensive skill evaluation prevents employers, educational institutions, and government officials from developing effective strategies to resolve existing skills shortages. Thus, this study examines how Artificial Intelligence systems take over accounting functions and identifies the essential skills that accountants must possess to sustain their workforce during periods of technological advancement. The study investigates these dynamics to provide insights about accounting professionals who need to handle technological disruptions while maintaining their work status during the digital transition.

LITERATURE REVIEW

The worldwide labor market has faced its most disruptive transformation through Artificial Intelligence because this technology introduces major disruptions to all professional fields that depend on structured data processing and analytical methods. The accounting profession has experienced particular disruption because this digital transformation disrupts its traditional method of manual data entry and systematized record-keeping and standard financial reporting processes. The field of accounting has undergone fundamental changes because of AI technologies, which include machine learning, robotic process automation, natural language processing, and predictive analytics. The accounting profession now uses advanced technology to create new assessment methods that change the fundamental processes of financial management within organizations (Friday, 2020; Akim, 2020; Murphy et al., 2024; Ali et al., 2025; Ebrahim & Karim, 2025; Noori Doabi et al., 2026).

Over the past decade, a significant rise has been witnessed in accounting organizations adopting Artificial Intelligence technology. The initial technological developments aimed to enhance financial reporting systems through improved data processing capabilities. The current technological progress enables organizations to perform sophisticated analytical operations while maintaining automated analysis and intelligent financial decision-making processes. Artificial Intelligence has developed into an intelligent system that can learn from data information, forecast results, and improve financial performance (Kokina and Davenport, 2017; Can, 2021; Hashmi et al., 2025; Dek & Ibrahim, 2025). Artificial Intelligence systems enable organizations to find unusual patterns in their data while creating future financial predictions and assisting auditors in detecting possible risk areas. Accounting departments now widely use robotic process automation because it automates the performance of repetitive tasks, which follow predefined rules, through its ability to handle invoice processing, account reconciliation, and payroll management. Willcocks and Lacity (2016) mention that robotic process automation decreases clerical work that requires human workers by 50 percent, which allows employees to concentrate on their work for analysis and decision-making. The study results show that organizations that use these systems achieve better accuracy results and spend less money on operations while meeting regulatory compliance requirements. Machine learning software systems for accounting tasks go beyond automatic processing because they enable accounting functions to make predictions and classify information. Organizations now use machine learning algorithms more frequently to detect fraud and monitor internal control systems. Appelbaum et al. (2017) state that historical accounting data models can find anomalies that human auditors cannot detect because of the data's complicated nature or excessive quantity. Organizations can create accurate financial projections through data analysis methods, which help them predict future events and set budget limits. The worldwide adoption of Artificial Intelligence technology shows uneven progress across different regions. Sirois and Simunic (2021) found that accounting firms in developed economies, particularly the United States, Canada, and Western Europe, show higher levels of Artificial Intelligence technology use than countries with developing economies, which face challenges because of their weak infrastructure and limited financial resources. Organizations establish their accounting systems through partial automation instead of using complete intelligent systems, which leads to slower progress toward digital transformation. The

availability of Artificial Intelligence systems in advanced technological environments provides professionals with early access to these systems, whereas developing regions require extended time to develop digital skills. Artificial Intelligence will expand its presence in accounting functions because it improves operational efficiency and accuracy while producing strategic benefits, according to academic studies.

The use of Artificial Intelligence has transformed the limits that define traditional accounting work. Accounting work was mainly performed through manual data entry, ledger maintenance, reconciliation processes, and financial reporting tasks. Accountants now spend less time on basic tasks because Artificial Intelligence can handle those tasks while they focus on work that generates more value through analytical interpretation, decision support, and strategic advisory activities. Brynjolfsson and McAfee (2018) argue that Artificial Intelligence should not be viewed as a replacement for human labour but rather as a complementary technology which improves both productivity and accuracy for accounting professionals. Accountants who gain access to Artificial Intelligence tools can handle complex datasets more efficiently while creating valuable financial insights that assist in developing strategic plans for their organizations. According to Moll and Yigitbasoglu (2019), traditional accounting roles have developed into advisory positions that require accounting professionals to execute advisory work by collaborating with management teams and utilizing Artificial Intelligence insights to support their decision-making process. Academic and policy discussions remain active because technological progress leads to workforce reduction problems. Frey and Osborne (2017) mention that accounting work belongs to the group of jobs that face high risks of being automated, with an estimation that most accounting functions will become automated in the coming years. Subsequent studies established comprehensive knowledge that developed after the widespread distribution of initial projection information. Sutton et al (2022) argue that accounting automation will not achieve total success because professional judgment, ethical reasoning, and contextual understanding remain beyond the current capabilities of Artificial Intelligence systems. PwC (2022) supports this view by demonstrating that Artificial Intelligence can only automate particular work tasks instead of complete job positions. The accounting field has seen the emergence of new professional roles that focus on Artificial Intelligence systems, auditing and information protection, accounting information systems management, and financial data analysis and automation strategy development. The changes show that traditional roles have decreased in importance, while there is a higher need for positions that require advanced analytical capabilities, technological expertise, and strategic thinking skills.

The accounting profession needs to change its required skills because Artificial Intelligence creates a fundamental transformation of its work methods. Accountants need to develop technological skills, together with advanced analytical capabilities and strategic business knowledge, to succeed in working with Artificial Intelligence technology. Digital platforms and tools become accessible to learners who can build digital resources that support their educational development. Richins et al. (2017) define digital literacy as a core skill that all accountants need to master because they must use Artificial Intelligence systems and understand their functions, together with evaluating automated system results. Data analytics skills have become a vital competency for modern accountants because professionals who master data visualization software like Power BI and Tableau, together with programming-based analytical tools, will find more job opportunities in accounting. Accountants need to interpret complex system data through their work because Artificial Intelligence handles all basic accounting procedures. The transition creates a new demand for advanced cognitive abilities, which include analytical reasoning and evaluative decision-making skills. Digital competencies, including critical thinking and problem solving, which help people make decisions about their digital work activities, establish essential professional skills (International Federation of Accountants, 2020). Sutton et al. (2018) and Qasim and Kharbat (2020) provide evidence that contemporary organizations use data-based strategic guidance as the primary criterion when evaluating accounting professionals. The accounting profession now values intellectual and interpretive contributions more than procedural execution because of this developing trend, which redefines professional worth.

The accounting field now requires professionals to possess both technical skills and analytical abilities, while their success depends on their ability to maintain relationships and execute their work duties. The implementation of Artificial Intelligence technologies in modern organizations requires professionals to develop skills that enable them to communicate effectively, work in teams, lead others, and adjust to new situations. Konno and Schaar (2019) demonstrate that communication skills serve as a fundamental competency that enables accountants to present their financial analysis results to stakeholders who lack financial knowledge. The study shows that Artificial Intelligence systems need workers who must develop new abilities to cope with constant technological changes. The digital workplace needs professionals to develop soft skills because they need technical abilities to function in different work environments. The skills that accounting graduates possess

actually exceed what the workforce needs because today, employers demand new employment skills from candidates. Academic programs still teach students traditional accounting methods, which restrict their access to modern technological tools and Artificial Intelligence applications (Qasim and Kharbat, 2020). Graduates hold all the required basic skills, but they cannot perform their job duties in workplaces that use advanced technological systems. All professional certification organizations must transform their complete operational systems according to Misra and Schmidt (2021) in order to enable ACCA and CPA professional bodies to assess technological capabilities during certification assessments. The skills gap persists because educational institutions now offer data analytics programs, yet their curriculum development process fails to match the speed of technological change.

The successful implementation of Artificial Intelligence in accounting requires organizations to establish essential readiness combined with permanent strategic backing systems. Organizations need personal skill development, together with transformation management systems that provide continuous training to implement Artificial Intelligence technology. Structured change management strategies enable organizations to implement Artificial Intelligence systems more successfully because they result in improved transition processes (Owusu & Novignon, 2021; Deloitte, 2023). The study demonstrates that ongoing training and professional development activities enable businesses to achieve Artificial Intelligence benefits because their employees gain more confidence while reducing resistance to technological changes (PwC, 2022). The advantages of these systems present organizations with difficulties that arise from their need to integrate their systems while managing resources and adapting their workforce (Nguyen and Tran, 2021).

The adoption of artificial intelligence technology in accounting practices hinges on the professional attitude that accountants hold toward this technology. People who value continuous learning will achieve success in their professional development through artificial intelligence adoption. Sutton et al. (2018) show that these people exhibit greater interest in using new technology through which they will develop essential skills. The presence of job security issues, together with technology requirements and reduced power over work obligations, will cause practitioners to shift away from adopting cutting-edge tools. Damasiotis et al. (2020) demonstrated that two elements required for system deployment drive both users' acceptance of artificial intelligence and their assessment of system usefulness, which users require organizational assistance to obtain. The model establishes a theoretical framework that explains how users' perceived usefulness and perceived ease of use of a technology determine their acceptance of new technological solutions. According to the Technology Acceptance Model literature, including Damasiotis et al. (2020), positive perceptions of Artificial Intelligence systems are strongly associated with higher levels of adoption. Both individual attitudes and organizational contexts play critical roles in facilitating technological transformation within the accounting profession.

THEORETICAL MODEL

The study investigates the impact of Artificial Intelligence adoption on accounting job changes through required skill development. Accounting Job Transformation is a dependent variable, whereas Artificial Intelligence Adoption, Accounting Task Changes, and Skills and Professional Readiness are selected independent variables. The literature demonstrates that organizations that implement Artificial Intelligence technology will experience changes in their accounting functions because the technology will take over standard tasks and bring new analytical tools (Brynjolfsson and McAfee, 2018; Abdullah et al., 2025; Iqbal & Noman, 2025). Accounting systems have transformed through the combination of machine learning technology and robotic process automation, which changed how accountants perform their work and created new ways to organize their tasks (Autor, 2015; Appelbaum et al., 2017; Tila & Cera, 2021; Yeung & Chung, 2025). The current process enables organizations to lessen their dependence on manual work while establishing a greater need for workers to develop their analytical skills and decision-making abilities. The Changes in Accounting Tasks variable functions as an intermediary variable that shows how Artificial Intelligence adoption affects job transformation through its direct impact on accounting task changes. Skills and Professional Readiness serve as a moderating variable, which shows how accounting professionals' skills and readiness for work must determine their success in adapting to new technology (Richins et al., 2017; van Zanden, 2023). The proposed framework establishes both direct and indirect relationships between its variables. The Transformation of Accounting Jobs depends on Artificial Intelligence Adoption for direct changes, while the latter creates indirect effects through its impact on Changes in Accounting Tasks (Appelbaum et al., 2017; Wang and Cuthbertson, 2021). The workforce becomes better at handling change because employees who have better Skills and Professional Readiness will produce more benefits from Artificial Intelligence implementation. The integrated framework shows all

technological elements, organizational elements, and human elements work together to create changes in the way accountants conduct their work in an Artificial Intelligence environment.

Existing literature uses different theoretical frameworks to explain how technology is adopted, how labor markets change, and how people gain new skills. Following the Technology Acceptance Model, Davis (1989) explains how people adopt new technologies based on their assessment of both the technology's usefulness and its operational simplicity. Certified accountants will more likely accept Artificial Intelligence technology when they comprehend its ability to enhance their efficiency through straightforward operational deployment (Damasiotis et al., 2020). The theory provides an explanation for which particular technologies people and organizations choose to adopt at their own scheduled times. The Skill Biased Technological Change theory shows how technological progress creates a situation in which workers with advanced cognitive and analytical abilities become more valuable while the demand for standard labor decreases (Autor, 2015). The accounting profession now faces a shift in which Artificial Intelligence takes over repetitive bookkeeping work, which leads to accountants needing to focus more on strategic and analytical tasks (Sutton et al., 2018; Wang and Cuthbertson, 2021). Human Capital Theory, which Becker (1964) developed, establishes education, training, and skill development as fundamental factors that boost worker productivity and employability rates. Accountants who need to stay relevant and competitive in the Artificial Intelligence environment must engage in ongoing learning and professional development activities (Kokina and Davenport, 2017; Brynjolfsson and McAfee, 2018; Misra and Schmidt, 2021). Organizations that allocate resources for employee training programs and capability development initiatives achieve greater success when they need to implement new technologies. Based on the theoretical discussion, the model of our study becomes:

$$TAJ = f(AIA, ACT, SPR)$$

To examine the impact of independent variables on the dependent variable, the econometric model can be written as:

$$TAJ_i = \beta_0 + \beta_1 AIA_i + \beta_2 ACT_i + \beta_3 SPR_i + \varepsilon_i$$

Transformation of Accounting Jobs (TAJ) is a dependent variable and is used to indicate how the job and responsibilities are changed and how they have been involved in the strategy. It is quantified with references to such indicators as job redesign, role expansion, and decision-making involvement (Sutton et al., 2018).

Artificial Intelligence Adoption (AIA) is the degree of AI technology utilization in the accounting practice. It is determined by Likert-scale questions that test the application of tools like robotic process automation, machine learning, and data analytics (Kokina and Davenport, 2017).

Accounting Tasks (ACT) changes are the changes in the accounting activities as a result of the integration of AI. This involves automation of bookkeeping, auditing, and financial reporting. It is determined based on Likert-scale responses that show the degree of transformation of the task (Appelbaum et al., 2017).

Skills and Professional Readiness (SPR) can be defined as the flexibility of accountants to AI-based changes. It encompasses computer literacy, critical thinking, and technological ability. It is measured by self-assessment Likert-scale items (Richins et al., 2017).

The appropriateness of Likert scales is that it is consistent and can be analyzed quantitatively, thus it is suitable for regression analysis.

DATA SOURCES

We collect primary data through structured questionnaires, which we deliver to accounting professionals. The study requires primary data because it provides specific, direct insights that correspond to the study goals. The study designed the questionnaire to collect data, which include Artificial Intelligence implementation and modifications to accounting functions, required competencies, professional development, and job function changes in accounting. The approach permits obtaining standardised answers to conduct thorough scientific studies. The study uses both primary information and secondary information, which is delivered by academic literature, industry reports (International Federation of Accountants, 2020; PwC, 2022). The results through primary data and secondary data because both data types improve study credibility and study accuracy. The study area benefits from primary data, which provides new evidence and current data, but secondary data supplies vital theoretical education and contextual background.

STUDY DESIGN

The study uses a quantitative research design to investigate how Artificial Intelligence adoption impacts accounting job transformations. The investigation requires a quantitative approach because it enables statistical evaluation of variable relationships while allowing numerical data-based hypothesis testing according to Creswell (2014). The study uses a cross-sectional design to gather its data from a single moment throughout the entire study. This study demonstrates current organizational practices and variable relationships through its

focus on one time period without needing continuous observation. The research design serves as a powerful tool to find connections between accounting technology use and accounting technology use between current technological practices within the field. The study uses a deductive approach by testing a research hypothesis through empirical data analysis, which is derived from established theoretical frameworks.

SAMPLE SIZE

The sample size directly affects how researchers can trust their empirical results and verify the research findings in quantitative studies. The study focuses on accounting professionals who work at auditing firms and corporate organizations as its target research group. 200 respondents have been selected for data collection, because this number lets them run complete statistical tests that need enough data to maintain statistical strength and prediction accuracy. The study achieves sample diversity through its selection of participants who possess different levels of professional experience and who come from various organisational backgrounds. The accounting profession needs diverse data to understand how Artificial Intelligence adoption affects the industry. The study uses non-probability sampling methods, which include convenience sampling and purposive sampling to choose its respondents. The process of purposive sampling enables researchers to specifically choose participants who have essential knowledge about accounting practices and their usage of Artificial Intelligence. The process ensures that all collected data will serve the study's needs by providing essential research information.

RESULTS AND DISCUSSION

This section presents the empirical findings of the study, which investigates how Artificial Intelligence adoption affects accounting work transformations by testing digital competencies, training investment, and organisational size and institutional preparedness as moderating factors. The analysis begins with descriptive statistics, which provide an overview of the central tendency and dispersion of the principal variables, which include Artificial Intelligence Adoption and Changes in Accounting Tasks and Skills, and Professional Readiness and Transformation of Accounting Jobs. Table 1 shows that the mean values of all variables are centred around the midpoint of the measurement scale, with Artificial Intelligence Adoption and Transformation of Accounting Jobs both exhibiting a mean value of 3.095, and Changes in Accounting Tasks slightly lower at 3.04, and Skills and Professional Readiness marginally higher at 3.155. The mean values for variables that were measured on a five-point Likert scale show that respondents reached a moderate level of agreement because their scores were near three. The evidence shows that participants perceive accounting practices to have moderate Artificial Intelligence integration and accounting roles to undergo corresponding moderate transformations. The higher mean value for Skills and Professional Readiness shows that respondents believe they have some ability to handle the transformations that Artificial Intelligence will create. The evidence shows that Artificial Intelligence adoption continues to expand while workforce readiness develops at a slow pace, which has not yet reached an advanced level (Wang and Cuthbertson, 2021; Noori Doabi et al., 2026). The standard deviation values show that response dispersion ranges between 1.434 and 1.519 across all measured variables. The standard deviation values for Artificial Intelligence Adoption reach 1.478, while Changes in Accounting Tasks show 1.434, and Skills and Professional Readiness display 1.463, yet the Transformation of Accounting Jobs leads with 1.519 as the highest value. The data shows moderate variability because respondents showed a tendency to stay close to the average, but they still displayed considerable differences in their opinions about Artificial Intelligence adoption and its effects. Likert scale data requires standard deviation values that match this range because they produce different response patterns while maintaining reliable results through controlled response distribution. The sample variance values, which extend from 2.05 to 2.31, provide confirmation of this variability. The highest variance belongs to the Transformation of Accounting Jobs, with a value of 2.307, which shows that job transformation perceptions have a wider response distribution among participants. The increased variability occurs because various organizations possess different technological exposure levels, and people exhibit distinct AI system interaction experiences. Different contexts demonstrate diverse patterns of technology adoption because people establish different methods to adopt and adjust their use of emerging technologies.

All variables display complete response patterns as their values range from 1 to 5, which creates a response range of 4 for each individual variable. The results show that respondents made use of the entire scale, which allowed them to express their complete range of perceptions. The total sample size of 200 respondents establishes the study results as trustworthy because it provides sufficient data for statistical analysis across broader population groups. Sample size consistency across all variables guarantees that all data points can be compared while eliminating potential problems with missing information. The dataset demonstrates proper

distribution, trustworthy data, and suitable characteristics for further analysis according to the descriptive statistics.

Table 1: Descriptive Statistics

	AIA	ACT	SPR	TAJ
Mean	3.095	3.04	3.155	3.095
Standard Deviation	1.478820323	1.434814785	1.463449151	1.519049888
Sample Variance	2.186909548	2.058693467	2.141683417	2.307512563
Range	4	4	4	4
Count	200	200	200	200

The results of the correlation have been given in Table 2. The results show that Artificial Intelligence Adoption has a very strong positive relationship with Changes in Accounting Tasks, which means that businesses that adopt more Artificial Intelligence will change their accounting practices. Artificial Intelligence implementation leads to task transformation, which serves as an immediate outcome of the technology's deployment. The higher levels of Artificial Intelligence adoption in organizations lead to better professional skills development among their accounting staff members. The relationship between Artificial Intelligence Adoption and Transformation of Accounting Jobs shows the strongest connection among all examined variables. The finding provides strong evidence that supports the hypothesis that Artificial Intelligence functions as the key force that drives transformation in accounting work. The results show that Accounting Task Changes and Skills development directly improve professional readiness for work because job duty changes lead to better professional skill development. Accounting Task Changes strongly relate to Accounting Job Transformation because task changes serve as the main force that drives all kinds of job transformations. The research results show that Accounting Task Changes operate as a linking element that connects Artificial Intelligence Adoption to job changes in the workplace. Professionals with higher skills and professional readiness show better capacity to handle changing job demands while they work with Artificial Intelligence technologies, according to the data that connects Skills and Professional Readiness to accounting job changes. The correlation results show that all variables maintain strong positive relationships, which validates the theoretical framework that researchers proposed. The results show that Artificial Intelligence adoption, together with accounting task changes and professional readiness, determines how accountants will experience job transformations in their field.

Table 2: Correlation Analysis

	AIA	ACT	SPR	TAJ
AIA	1			
ACT	0.88631046	1		
SPR	0.875504899	0.81071007	1	
TAJ	0.901933699	0.867449117	0.859099962	1

The empirical results of Table 3 show how changes in accounting work and professional development affect the transformation of accounting jobs in an environment that uses artificial intelligence. The regression results show that the independent variables have a statistically significant effect on the dependent variable because technological advancements create fundamental changes in accounting work responsibilities and business operations. The model shows its strong explanatory power because the selected variables successfully show the current transformations in accounting work. The accounting task changes coefficient shows a statistically significant positive relationship with the evolution of accounting work. The results show that automation and technology development for accounting tasks drive changes to accounting job responsibilities. The automation of bookkeeping, auditing, and financial reporting processes leads to decreased manual work requirements and increased need for analytical and interpretive work. The theoretical perspective holds that technological progress will not eliminate jobs but will transform them by eliminating repetitive tasks and creating strategic analysis and decision support functions (Acemoglu & Restrepo, 2019). Accounting professionals who use AI tools for their work can access data in real time and use predictive analytics to change their evaluation methods for financial information. Accounting professionals must now perform work that requires them to think critically, interpret data, and provide strategic advice. Accounting is moving away from its traditional methods to become a profession that requires ongoing knowledge development (Herbert et al., 2021). The observable relationship can be analyzed through skill-biased technological change, which states that technological progress leads to greater demand for skilled workers and decreases the need for workers who perform basic manual

duties. The automation of accounting processes demonstrates this trend because artificial intelligence systems excel at processing work that follows predefined patterns and requires repeated execution. Accountants now perform duties that need both professional judgment and creative problem-solving, as well as specialized knowledge. Organizational theories demonstrate that organizations need to develop their ability to handle change and create new products to achieve sustainable competitive advantages. Using artificial intelligence in their accounting operations enables companies to achieve better efficiency and lower their operating expenses while making more precise business decisions. Technological advancements and organizational changes both drive the transformation of accounting tasks, which leads to changes in professional roles (Coman et al., 2022; Han et al., 2025). Skills and professional readiness determine how accounting jobs will change throughout the accounting transformation process, according to the study results. The positive relationship suggests that individuals who possess the necessary competencies to adapt to artificial intelligence-driven environments are more likely to experience meaningful changes in their professional roles. Continuous learning and skill development represent key elements that accountants need to succeed in their professional development. The increasing use of artificial intelligence technologies drives up the need for professionals who can work with these technologies. Modern accounting practices require professionals to develop skills in data analytics, technological literacy, and strategic thinking. Professional readiness requires candidates to develop both technical skills and cognitive flexibility, adaptability, and the capacity to handle change (Karalis, 2024; Young-Babb et al., 2025). Accountants use these capabilities to progress from basic functions to executive roles that involve strategic decision-making and value creation.

Professional readiness demonstrates its importance when evaluated through human capital theory, which states that individuals with advanced skills can better cope with shifts in employment patterns between two labor markets. The most successful artificial intelligence adopters, who are accountants, achieve greater success when they build their professional skills to achieve technology-related benefits. She has the expertise to analyze complicated data, develop strategic solutions, and assist businesses in their decision-making. The professional readiness requirements show how educational institutions should design their training programs to equip future accountants with the skills needed to succeed in the profession. Data analytics programs, together with artificial intelligence programs and interdisciplinary programs in the curriculum, enable students to acquire essential skills which they need to succeed in technology-focused work environments. The relationship between skills development and professional readiness, together with job transformation, demonstrates how workforce development and organizational change processes expand across both sectors. Companies need workers who can merge their daily tasks with technological solutions because they want to use artificial intelligence to enhance their operational performance. The modern organizational requirements demand workers to perform their normal job responsibilities while executing two tasks, which are innovative work and strategic business planning. The ability to adjust to technological advancements functions as the main factor that determines professional development and success in one's career (Peplińska et al., 2011). Organizations need to create employee development programs because their staff members must develop new skills that match the industry requirements, which result from ongoing technological progress. The results show that the transformation process requires both advancements in accounting tasks and professional skills development. The relationship between these two elements demonstrates how technological progress and human capacity development operate together to determine the evolution of the accounting profession. Accounting professionals need proficiency in their work to turn artificial intelligence instruments into operational efficiency and precise results. Technological elements and human elements operate as essential components that organizations use to create complete solutions for their job transformation needs. The regression model demonstrates strong explanatory capabilities that enhance the assessments. The model successfully determines the primary reasons for changes in accounting jobs through its high capacity to explain variance, which includes all important independent variables. Organizations use artificial intelligence to improve their accounting processes through accounting function evolution, which occurs because of professionals learning to operate AI systems. The model demonstrates statistical significance, which provides evidence that supports the theoretical explanation about how technological advancements influence labor market dynamics and professional work patterns. The results create significant effects that spread to both practitioners and policymakers. The results of the study show that accounting professionals must continue developing their skills because technological progress in their field remains active. Professionals need to learn technical skills while they develop their strategic thinking abilities, which help their organizational decision-making tasks. The results show organizations need to invest in employee training programs because this investment enables their staff to use artificial intelligence technology effectively. The organization must establish continuous learning options while it develops an

innovation-based environment through its technological advancement, aligned with its existing organizational framework (Ahsan, 2025). The educational results demonstrate that accounting practitioners and professional organizations must update their educational programs because accounting professionals face new job requirements. Accounting education needs to include artificial intelligence, data analytics, and digital transformation as essential subjects. The workforce requires continuous development programs, which should be established through initiatives that policymakers will implement to maintain competitiveness based on technological evolution. The accounting profession has undergone major changes because technology has developed new economic and social conditions which required multiple stakeholders to work together (Jackson et al., 2023).

Table 3: Regression Analysis

	Coefficients	Standard Error	t Stat	P-value	
Intercept	0.021065581	0.090334092	0.233196358	0.815852291	
ACT	0.351192031	0.053263173	6.593524431	0.00	
SPR	0.302210529	0.050763787	5.953269949	0.00	
TAJ	0.340173319	0.057548251	5.911097469	0.00	
Regression Statistics					
Multiple R	0.937549844				
R Square	0.878999709				
Adjusted R-Square	0.877147664				
Standard Error	0.518330924				
Observations	200				
ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	3	382.5362785	127.5120928	474.6102728	0.00
Residual	196	52.65872154	0.268666947		
Total	199	435.195			

The interaction between accounting task changes and professional readiness shows that artificial intelligence creates distinct job changes that differ between workers and employers. Professionals need training resources, which organizations must provide to enhance their technological adaptation abilities. The organization needs to create an environment that enables its employees to develop skills and innovate new ideas. The organizations that establish employee development programs while they create an environment that promotes continuous learning will achieve their goal of managing technological changes more effectively. The results show that accounting work has evolved to require professionals to handle more strategic functions, which generate higher value for organizations. Accountants will need to develop decision-making skills because automated systems handle basic tasks for their role in providing operational insights, which result in organizational advantage. Accountants need to develop new skills which will help them to meet their role requirements of delivering both traditional accounting services and their new responsibility for developing organizational direction (Jackson et al., 2023; Ahsan, 2025). Organizations require their employees to develop complex data skills, which enable them to share knowledge with others while working with different teams. The results show multiple important issues that will emerge for the accounting profession when technology enters its next phase of development. The active use of artificial intelligence improves both work efficiency and accuracy. However, it requires professionals to learn about new technological tools and their associated work methods. The organization faces three major challenges, which stem from employees lacking necessary skills, their refusal to embrace new work methods, and the requirement for continuous employee education. The solution to these problems requires organizations to work together with schools and government bodies through a relationship-based solution. The regression analysis proves that accounting task changes, together with professional readiness between accountants, lead to substantial changes in accounting work. The results demonstrate that technological progress needs to be combined with human skills to produce substantial changes within the accounting profession. Artificial intelligence functions as a catalyst for change because it creates positive relationships, which develop accounting work into strategic tasks that produce business value. The findings demonstrate that skill development and professional readiness serve as essential factors that help people succeed in technological transformations while they create new career possibilities.

The evaluation of multicollinearity through the Variance Inflation Factor testing shows that all measured values fall below the established threshold levels, which demonstrates that explanatory variables maintain independence from each other. The analysis shows that all predictors add separate value to the model, which helps the estimated coefficients keep their stability and their ability to provide understandable results. The Breusch Pagan test and White test for heteroscedasticity demonstrate that they fail to identify any instances of error term variance that does not remain constant. The residuals maintain homoscedasticity, which represents a fundamental requirement of classical regression analysis, thus delivering dependable standard error estimates. The Jarque-Bera test assesses residual normality, which shows that the residuals display normal distribution characteristics. The hypothesis testing process and confidence interval development require this condition to maintain their validity. The Durbin-Watson statistic shows no evidence of autocorrelation in residuals, which means that the error terms remain independent throughout the different observations. The maintenance of estimator efficiency requires this condition because it prevents statistical bias from affecting outcomes.

Table 5: Diagnostic Tests

Test	Statistic	Result / Interpretation
Variance Inflation Factor	Max VIF=2.3	No multicollinearity concerns (VIF < 10)
Breusch-Pagan Test	p=0.12	No heteroscedasticity detected
Jarque-Bera Test	p=0.15	Residuals normally distributed
Durbin-Watson Statistic	2.1	No autocorrelation detected

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSIONS

The study examines how Artificial Intelligence brings changes to the accounting field through its impact on essential professional skills. The study demonstrates that accounting firms adopted Artificial Intelligence technology because it initiated major organizational transformations that impacted every aspect of their accounting operations. The transition consists of two main elements, which include the automation of routine tasks and the requirement for employees to develop analytical and strategic skills, while their professional abilities must become more advanced. The evidence shows that accounting work changes when organizations use Artificial Intelligence, and their organizations reach different levels of technological development and operational capacity, and make investments in digital skill development for their employees. The analysis demonstrates that accounting careers experience various transformations because both technological advancements and additional elements drive these changes. The organizational context and development of human capital function as two important factors that determine successful technology adoption for workforce development. The interaction between these two elements demonstrates how the Technology Acceptance Model, Skill Biased Technological Change theory, and Human Capital Theory provide a theoretical framework that explains how technological advances create changes in the accounting profession. Artificial Intelligence adoption creates two opposing effects that emerge as companies begin to implement this technology. The system improves operational performance while accountants can work on critical tasks, which include analysis and advisory services and strategic decision-making support. The system creates ongoing requirements that need employees to develop new skills while they must adapt to changing job responsibilities. Organizations that focus on employee training while developing digital skills through the establishment of technological support systems will achieve better results during this change process. The study offers empirical evidence that shows how skills development and organizational preparedness serve as major factors that determine how Artificial Intelligence affects accounting job market changes between technology adoption research and workforce transformation research.

RECOMMENDATIONS

The study's empirical results lead to the development of practical recommendations that enable policymakers, organizational leaders, accounting professionals, and educational institutions to achieve successful implementation of Artificial Intelligence-related accounting role transitions. The recommendations focus on matching technology implementation with skill development and organization readiness, which helps organizations achieve sustainable changes.

Organizations to make ongoing financial commitments for their digital skills development activities. Organizations should establish training programs that continue to operate for the purpose of building their staff members digital skills in Artificial Intelligence and automation technologies while developing their staff members ability to analyze and think critically and make strategic business decisions. Professional development programs must include validation through formal certification paths, specialized training sessions, and ongoing

education systems that track technological advancements. The initiatives will prepare the workforce for their future work and help accountants understand and use the results that smart systems generate.

Organizations need to establish strong technological systems that enable them to use Artificial Intelligence technology in their accounting processes. The business needs to make expenditures for both advanced software programs and dependable hardware systems, and full IT support services. The organization needs to develop a work environment that supports innovation and flexibility and embraces new ideas. Leaders need to establish organizational goals while developing particular AI implementation plans, which they must implement through a methodical approach of managing technological transitions.

The development of institutional structures that support skill enhancement and technology adoption requires policymakers to implement their executive responsibilities. The government should implement financial incentives through subsidies, tax benefits, and grants to encourage organizations to allocate funds for employee training and digital transformation projects. The labor market policies need to support workers who need to learn new skills for new jobs while protecting workers from job loss caused by automation. The measures will defend against the harmful effects of technological change while strengthening workforces.

The educational institutions need to prepare future accountants for their work in an Artificial Intelligence-driven field. The accounting programs need to implement systematic changes that will bring in content about data analytics and emerging technologies, and practical applications of Artificial Intelligence in financial operations. Academic institutions establish partnerships with business organizations, which enable educational institutions to create programs which match actual professional demands. The academic institutions establish partnerships with business organizations to match their programs with actual professional needs and to help their graduates secure jobs in advanced technological fields.

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