

Transforming the Accounting Profession in the Age of Artificial Intelligence: Skill Development and Change Management Perspectives

Dr. Deepak Kumar Baser

*Assistant Professor, Department of Accountancy and Business Statistics
Manikya Lal Verma Government College, Bhilwara (Rajasthan), India*

Abstract—The rapid advancement of Artificial Intelligence (AI) is fundamentally transforming the accounting profession, redefining traditional roles and reshaping the skill set required of modern accountants. Automation of routine accounting tasks such as data entry, reconciliation, and basic compliance has shifted professional focus toward higher-value activities including analytical judgment, strategic decision-making, and technological oversight. This study investigates how AI adoption is influencing the evolution of accountants' skills, with particular emphasis on the growing importance of digital literacy, data analytics competence, and the ability to supervise, interpret, and validate AI-driven outputs. In addition, the research examines training and change management strategies essential for successfully integrating AI technologies within accounting organizations. The study highlights the role of continuous professional development, interdisciplinary learning, and organizational support systems in facilitating this transition. By analyzing current practices and emerging trends, the paper provides insights into how the accounting profession can adapt to technological disruption while maintaining professional ethics, reliability, and human judgment. The findings aim to contribute to academic discourse and offer practical guidance for educators, professional bodies, and accounting firms in preparing the workforce for an AI-enabled accounting environment.

Keywords— Artificial Intelligence, Accounting Profession, Skill Development, Change Management, Digital Transformation

I. INTRODUCTION

The accounting profession has historically evolved in response to changes in business practices, regulatory frameworks, and technological advancements. From manual bookkeeping systems to computerized accounting software, each technological shift has altered the nature of accounting work and the competencies required of accounting professionals. In recent years, however, the emergence and rapid

development of Artificial Intelligence (AI) have marked a transformational phase that extends beyond incremental improvement. AI has begun to fundamentally reshape accounting processes, professional roles, and skill requirements, thereby redefining the future of the accounting profession.

Artificial Intelligence refers to computer systems capable of performing tasks that traditionally require human intelligence, such as learning from data, recognizing patterns, making predictions, and supporting decision-making. In the accounting domain, AI technologies such as machine learning, robotic process automation (RPA), natural language processing (NLP), and predictive analytics are increasingly being deployed to automate routine and repetitive tasks. Functions such as invoice processing, journal entry posting, account reconciliation, tax compliance checks, and basic audit procedures are now frequently handled by AI-enabled systems. As a result, the traditional role of accountants as record keepers and compliance executors is undergoing a significant transformation.

This technological shift has profound implications for the accounting profession. While AI enhances efficiency, accuracy, and speed in accounting operations, it simultaneously challenges the relevance of traditional accounting skills that were once considered core to the profession. Tasks that rely heavily on manual processing and standardized judgment are increasingly automated, reducing the demand for purely transactional accounting roles. Consequently, accountants are expected to transition toward more strategic, analytical, and advisory functions that require advanced cognitive abilities and professional judgment.

In this evolving environment, the skill set required of accountants is expanding beyond conventional

accounting knowledge. Technical literacy, particularly an understanding of AI systems, data analytics, and digital tools, has become essential. Modern accountants must be capable of interpreting AI-generated outputs, assessing data quality, identifying anomalies, and exercising professional scepticism when relying on automated systems. Rather than replacing accountants, AI is redefining their role as overseers, interpreters, and ethical guardians of technology-driven accounting processes. This shift places greater emphasis on critical thinking, problem-solving, communication skills, and interdisciplinary knowledge that integrates accounting expertise with technology awareness.

Another significant dimension of AI-driven transformation is its impact on auditing and assurance services. AI tools are increasingly used to analyze entire data populations instead of sample-based testing, thereby improving audit quality and risk detection. However, this also demands that auditors possess the skills to understand algorithmic logic, validate AI models, and explain AI-assisted audit conclusions to stakeholders and regulators. The growing reliance on AI in auditing underscores the importance of explainability, transparency, and accountability areas where human judgment remains indispensable.

The integration of AI into accounting practices also raises important organizational and professional challenges. Resistance to change, fear of job displacement, lack of adequate training, and ethical concerns regarding data privacy and algorithmic bias are common barriers to AI adoption. Accounting professionals and organizations must therefore adopt effective change management strategies to facilitate a smooth transition. Change management involves not only technological implementation but also cultural adaptation, employee engagement, and continuous learning. Without adequate preparation and support, the benefits of AI adoption may remain underutilized or lead to unintended consequences.

Training and professional development play a critical role in preparing accountants for an AI-enabled environment. Traditional accounting education, which primarily focuses on financial reporting standards, taxation laws, and auditing procedures, must be complemented with training in data analytics, information systems, and AI governance. Professional accounting bodies, academic

institutions, and employers share the responsibility of redesigning curricula and training programs to ensure relevance in the digital age. Lifelong learning and continuous professional development have become essential for accountants to remain competitive and competent in a rapidly changing technological landscape.

Moreover, the ethical dimension of AI adoption in accounting cannot be overlooked. Accountants have a professional obligation to ensure integrity, objectivity, and transparency in financial information. The use of AI introduces new ethical challenges related to accountability for automated decisions, bias in algorithms, and over-reliance on technology. Accountants must therefore develop the capability to evaluate AI systems critically and uphold ethical standards while leveraging technological advancements. This reinforces the need for accountants to act as responsible custodians of AI-driven accounting systems rather than passive users.

From a broader perspective, the transformation of the accounting profession due to AI has implications for labor markets, professional identity, and regulatory frameworks. While some traditional roles may diminish, new opportunities are emerging in areas such as financial analytics, technology consulting, forensic accounting, and strategic advisory services. Regulators and standard-setting bodies are also beginning to address the challenges posed by AI in financial reporting and auditing, emphasizing the need for governance frameworks that balance innovation with reliability and public trust.

Given this context, there is a growing need for systematic academic inquiry into how AI is reshaping the accounting profession and the skills required for future accountants. Understanding the nature of this transformation is essential for policymakers, educators, professional bodies, and practitioners alike. Research in this area can provide valuable insights into skill gaps, training requirements, and effective change management practices that support sustainable professional development.

This study focuses on examining the transformation of the accounting profession in the age of Artificial Intelligence, with particular emphasis on skill development and change management strategies. It seeks to explore how AI adoption is altering professional roles, redefining competency

requirements, and influencing training practices within the accounting profession. By analyzing emerging trends and challenges, the study aims to contribute to existing literature and offer practical recommendations for preparing accountants to thrive in an AI-driven environment. Ultimately, the research underscores that while AI is a powerful technological force, the future of accounting will continue to depend on human expertise, ethical judgment, and adaptive learning.

II. OBJECTIVES OF THE STUDY

The main objective of this study is to examine the transformation of the accounting profession in the age of Artificial Intelligence. The specific objectives are:

1. To analyze the impact of AI on traditional accounting roles and functions.
2. To identify emerging skills required by accounting professionals in an AI-driven environment.
3. To examine the role of technical literacy and AI oversight in modern accounting practice.
4. To study training and professional development strategies for AI integration.
5. To analyze change management challenges associated with AI adoption in accounting organizations.
6. To suggest measures for preparing the accounting profession for sustainable digital transformation.

III. REVIEW OF LITERATURE

The literature on AI in accounting highlights its role as both a disruptive and enabling force. Researchers widely agree that AI improves operational efficiency by automating routine tasks and reducing human error (Baldwin & Brown, 2020). Studies indicate that RPA and machine learning applications significantly reduce processing time in accounting operations, allowing professionals to focus on analytical and strategic activities (Davenport & Kirby, 2016).

Several studies emphasize the changing skill requirements for accountants. According to Frey and Osborne (2017), automation poses a risk to routine accounting tasks but simultaneously increases demand for roles involving judgment, creativity, and problem-solving. Accounting professionals must therefore develop competencies in data analytics,

technology management, and business advisory services. Kokina and Davenport (2017) argue that accountants must act as interpreters of AI outputs, bridging the gap between technology and managerial decision-making.

The literature also highlights challenges in accounting education. Traditional curricula often fail to incorporate emerging technologies, resulting in a skill gap between academic training and industry expectations (Sledgianowski et al., 2017). Professional accounting bodies emphasize continuous learning and certification updates to address this gap. Research suggests that integrating AI and data analytics into accounting education improves graduate employability and professional readiness.

Change management is another critical theme in AI adoption literature. Studies show that resistance to technological change is a major barrier, driven by fear of job loss and lack of technological confidence (Venkatesh et al., 2012). Effective leadership, employee involvement, and structured training programs are identified as key success factors in managing AI-driven transformation.

Ethical concerns related to AI adoption in accounting are also widely discussed. Issues such as algorithmic bias, data privacy, accountability, and transparency pose significant challenges (Floridi et al., 2018). Accountants, as custodians of financial integrity, must ensure ethical use of AI and maintain professional scepticism when relying on automated systems.

Despite growing research, existing studies often focus on specific applications such as auditing or fraud detection. There is limited holistic research integrating skill development and change management perspectives. This study addresses this gap by examining the broader professional transformation of accountants in the AI era.

IV. RESEARCH METHODOLOGY

This study adopts a descriptive and analytical research design based on a conceptual and exploratory approach. The research relies exclusively on secondary data collected from peer-reviewed journals, academic books, professional accounting body publications, and reports of leading accounting

firms and technology organizations. The data are analyzed using thematic and content analysis to examine the impact of Artificial Intelligence on the accounting profession, with particular focus on skill development and change management practices. The methodology enables systematic interpretation of existing literature to draw meaningful conclusions.

V. AI-DRIVEN TRANSFORMATION OF THE ACCOUNTING PROFESSION

The adoption of Artificial Intelligence has emerged as a transformative force within the accounting profession, reshaping traditional roles, processes, and professional expectations. Unlike earlier technological innovations that primarily enhanced speed and efficiency, AI introduces cognitive capabilities that enable systems to learn from data, recognize patterns, and support decision-making. This shift has fundamentally altered how accounting work is performed and how value is created within organizations. As AI technologies continue to mature, the accounting profession is transitioning from a task-oriented, compliance-focused model to a strategic, insight-driven professional paradigm.

One of the most visible transformations driven by AI is the automation of routine and repetitive accounting tasks. Activities such as data entry, invoice processing, bank reconciliation, payroll processing, and basic compliance checks are increasingly managed by robotic process automation (RPA) and machine learning algorithms. These systems can process large volumes of transactions with high speed and accuracy, significantly reducing human error and operational costs. As a result, the traditional role of accountants as bookkeepers and transaction processors is diminishing. This automation allows accounting professionals to reallocate their time toward higher-value activities that require professional judgment and analytical thinking.

AI has also revolutionized financial reporting and management accounting functions. Advanced analytics and predictive modelling enable organizations to generate real-time financial insights, forecast future performance, and evaluate multiple business scenarios. Accountants now play a critical role in interpreting these AI-generated insights and translating them into actionable strategies for management. Rather than merely preparing historical financial statements, accountants are increasingly

involved in forward-looking analysis, performance evaluation, and strategic planning. This shift enhances the strategic relevance of the accounting function within organizations.

In the area of auditing and assurance services, AI-driven transformation has been particularly significant. Traditional audit methodologies relied heavily on sampling techniques and manual verification procedures. AI-enabled audit tools now allow auditors to examine entire populations of transactions, identify anomalies, and assess risk continuously. Machine learning algorithms can detect unusual patterns, potential fraud, and control weaknesses more effectively than traditional methods. However, this technological advancement does not eliminate the auditor's role; instead, it redefines it. Auditors are now required to evaluate the reliability of AI systems, validate model outputs, and apply professional scepticism in interpreting results. Human judgment remains essential in forming audit opinions and ensuring compliance with professional standards.

The transformation of the accounting profession is also evident in taxation and regulatory compliance. AI tools are increasingly used to automate tax calculations, monitor regulatory changes, and ensure compliance with complex legal requirements. Natural language processing enables systems to analyze tax laws and regulations, reducing compliance risks and improving accuracy. Accountants, therefore, shift from manual tax computation to advisory roles, helping organizations optimize tax strategies, manage regulatory risks, and ensure ethical compliance. This evolution strengthens the advisory dimension of the accounting profession.

Another important aspect of AI-driven transformation is the increasing integration of accounting with other business functions. AI-enabled systems facilitate seamless data integration across finance, operations, marketing, and supply chain functions. Accountants are expected to collaborate closely with data scientists, IT professionals, and management teams to ensure data integrity and alignment with organizational objectives. This interdisciplinary interaction enhances the accountant's role as a strategic business partner rather than a standalone financial specialist.

Despite these advancements, the transformation brought about by AI also presents challenges for the accounting profession. One major concern is the potential displacement of certain job roles due to automation. Entry-level accounting positions that primarily involve routine tasks are particularly vulnerable. This raises concerns about career progression and skill development for future accountants. However, research suggests that while some roles may diminish, new opportunities are emerging in areas such as financial analytics, forensic accounting, technology consulting, and AI governance. The profession is therefore not shrinking but evolving toward more complex and knowledge-intensive roles.

The adoption of AI also necessitates changes in professional identity and mindset. Accountants must move beyond traditional comfort zones and embrace continuous learning and technological adaptation. Resistance to change, often driven by fear of job loss or lack of technological confidence, can hinder successful AI integration. Organizations and professional bodies play a crucial role in addressing these concerns by fostering a culture of innovation, providing adequate training, and emphasizing the complementary relationship between human expertise and AI capabilities.

Ethical and accountability considerations further shape the AI-driven transformation of the accounting profession. As AI systems increasingly influence financial decisions, questions arise regarding responsibility for errors, biases, and system failures. Accountants, as trusted professionals, must ensure that AI tools are used responsibly, transparently, and in compliance with ethical standards. This includes evaluating the quality of data inputs, understanding algorithmic limitations, and maintaining professional scepticism. The ethical oversight role of accountants becomes even more critical in an AI-enabled environment.

The regulatory landscape is also evolving in response to AI adoption in accounting. Regulators and standard-setting bodies are beginning to address issues related to the use of AI in financial reporting and auditing. Guidelines emphasizing transparency, explainability, and accountability are gradually emerging. Accountants must stay informed about these developments and ensure that AI-driven practices align with regulatory expectations. This

further reinforces the need for accountants to possess not only technical knowledge but also regulatory awareness and ethical judgment.

In summary, AI-driven transformation is redefining the accounting profession by automating routine tasks, enhancing analytical capabilities, and expanding the strategic role of accountants. While AI improves efficiency and decision-making, it does not replace the need for human expertise. Instead, it elevates the profession by emphasizing skills such as judgment, interpretation, ethical oversight, and strategic thinking. The accounting profession's ability to adapt to this transformation will depend on continuous skill development, effective change management, and a proactive approach to integrating AI as a supportive tool rather than a substitute for professional competence.

VI. SKILL DEVELOPMENT IN THE AI ENVIRONMENT

The rapid integration of Artificial Intelligence into accounting practices has significantly altered the competency framework required of accounting professionals. As AI systems increasingly handle routine and rule-based tasks, the value of accountants now lies in their ability to interpret, supervise, and ethically manage technology-driven processes. Consequently, skill development in the AI environment has become a critical factor in ensuring the relevance and sustainability of the accounting profession.

Traditionally, accounting skill development focused on technical proficiency in bookkeeping, financial reporting standards, taxation, and auditing procedures. While these competencies remain important, they are no longer sufficient in isolation. The AI-enabled accounting environment demands a hybrid skill set that combines accounting expertise with technological, analytical, and behavioral competencies. Accountants must possess a foundational understanding of AI tools, data analytics, and information systems to effectively collaborate with intelligent technologies.

One of the most important emerging competencies is digital and AI literacy. This includes the ability to understand how AI systems function, the types of data they use, and the limitations inherent in algorithmic decision-making. Accountants are not

expected to become data scientists, but they must be capable of evaluating AI outputs, identifying anomalies, and ensuring data quality. Without this literacy, over-reliance on automated systems may compromise professional judgment and ethical responsibility.

Another critical area of skill development is analytical and critical thinking. AI systems generate large volumes of insights and predictive outcomes; however, these outputs require human interpretation. Accountants must assess the relevance, reliability, and implications of AI-generated information within specific business contexts. This shift enhances the role of accountants as strategic advisors rather than mere processors of financial data.

Ethical judgment and professional scepticism have also gained increased importance in the AI environment. AI systems may reflect biases embedded in historical data or flawed algorithms. Accountants must therefore develop the capability to question automated results, ensure transparency, and

maintain accountability. This reinforces the accountant's role as an ethical gatekeeper in safeguarding the credibility of financial information.

In addition, communication and interpersonal skills are becoming increasingly vital. As accountants assume advisory roles, they must effectively communicate complex AI-driven insights to non-technical stakeholders such as managers, investors, and regulators. The ability to translate technical outputs into clear business recommendations distinguishes high-value accounting professionals in the AI era.

Continuous professional development is essential to acquire and update these skills. Accounting firms, professional bodies, and academic institutions must redesign training programs to incorporate AI awareness, data analytics, and interdisciplinary learning. Lifelong learning has become a necessity rather than an option in the AI-driven accounting environment.

Table 1: Comparison of Traditional and AI-Era Accounting Skills

Skill Category	Traditional Accounting Skills	AI-Era Accounting Skills
Technical Skills	Bookkeeping, financial reporting, compliance	AI literacy, data analytics, system oversight
Cognitive Skills	Rule-based judgment	Critical thinking, analytical interpretation
Professional Role	Transaction processor	Strategic advisor and technology supervisor
Ethical Focus	Compliance with standards	AI ethics, data governance, accountability
Communication	Financial statement preparation	Insight communication and business advisory

Source: Author's conceptual framework based on literature review

VII. TRAINING AND CHANGE MANAGEMENT STRATEGIES

The successful integration of Artificial Intelligence into the accounting profession depends not only on technological investment but also on effective training and change management strategies. While AI systems enhance efficiency and analytical capability, their benefits cannot be fully realized without preparing accounting professionals to adapt to new roles, responsibilities, and ways of working. Training and change management therefore play a pivotal role in facilitating a smooth and sustainable transition to AI-enabled accounting practices.

Training is essential to address the skill gaps created by rapid technological advancement. Traditional

accounting training programs primarily focus on financial standards, regulatory compliance, and procedural accuracy. In an AI-driven environment, these programs must be expanded to include digital literacy, data analytics, and AI awareness. Accountants need structured learning opportunities that enable them to understand AI tools, interpret automated outputs, and exercise professional judgment when interacting with intelligent systems. Training should be continuous rather than episodic, reflecting the evolving nature of AI technologies.

Professional accounting bodies and educational institutions have a critical responsibility in redesigning curricula and certification frameworks. Incorporating AI concepts, data analytics, and technology governance into accounting education

ensures that future professionals are equipped with relevant competencies from the outset. At the organizational level, accounting firms must invest in upskilling and reskilling initiatives, including workshops, online courses, and hands-on exposure to AI-enabled accounting systems. Mentorship programs that combine technical learning with practical experience can further enhance skill development.

Change management strategies are equally important in addressing the human and organizational challenges associated with AI adoption. Resistance to change is a common barrier, often driven by fear of job displacement, uncertainty, and lack of technological confidence. Effective change management requires clear communication regarding the purpose, benefits, and implications of AI integration. Management must emphasize that AI is intended to augment human capabilities rather than replace professional expertise.

Leadership commitment plays a central role in successful change management. Leaders must actively support AI initiatives, allocate resources for training, and foster a culture of innovation and learning. Employee involvement in the AI implementation process increases acceptance and reduces resistance. Encouraging feedback, addressing concerns, and providing reassurance regarding career development opportunities help build trust and engagement among accounting professionals.

A structured change management approach includes planning, communication, training, and continuous evaluation. Organizations that align AI adoption with strategic objectives and human resource development are more likely to achieve positive outcomes. Measuring training effectiveness and monitoring employee adaptation ensure that AI integration remains aligned with professional and organizational goals.

Table 2: Training and Change Management Strategies for AI Integration in Accounting

Aspect	Traditional Approach	AI-Oriented Strategy
Training Focus	Accounting standards and procedures	AI literacy, data analytics, system oversight
Learning Mode	Periodic training sessions	Continuous learning and upskilling
Role of Leadership	Administrative supervision	Strategic support and change leadership
Employee Involvement	Limited participation	Active engagement and feedback
Change Communication	Minimal and reactive	Transparent, proactive, and inclusive

Source: Author's synthesis based on literature review

VIII. ETHICAL AND GOVERNANCE CONSIDERATIONS

The integration of Artificial Intelligence into the accounting profession introduces significant ethical and governance challenges that must be carefully managed. While AI enhances efficiency, accuracy, and analytical capability, it also raises questions regarding accountability, transparency, bias, and professional responsibility. Ethical considerations are particularly critical because accounting professionals are trusted custodians of financial information, and their decisions have widespread implications for organizations, investors, and regulators.

One major ethical concern is algorithmic bias. AI systems rely on historical data to make predictions and process transactions. If these datasets contain biases or inaccuracies, AI outputs may perpetuate errors, leading to unfair or misleading conclusions.

Accountants must exercise professional judgment to validate AI-generated results, identify anomalies, and ensure that automated processes do not compromise the integrity of financial reporting. This responsibility underscores the continued importance of human oversight in an AI-driven environment.

Transparency and explainability are also central governance concerns. Stakeholders, including auditors, regulators, and investors, must be able to understand how AI systems generate outputs and recommendations. Accounting professionals are expected to interpret complex AI models and communicate their implications clearly, ensuring that decisions are both defensible and ethically sound. Explainable AI (XAI) frameworks are increasingly being adopted to support these governance requirements.

Data privacy and security represent additional ethical considerations. AI systems often process sensitive financial and personal information, making robust data governance policies essential. Accountants must ensure compliance with data protection regulations, implement access controls, and mitigate risks associated with data breaches or unauthorized use of information.

Finally, professional accountability in AI-enabled processes remains a critical issue. Even as AI automates routine tasks, accountants retain ultimate responsibility for the accuracy, fairness, and legality of financial reporting. This requires a combination of technical knowledge, ethical awareness, and regulatory compliance, reinforcing the profession's role as a guardian of public trust.

In another words, ethical and governance considerations are integral to the successful adoption of AI in accounting. Accountants must combine AI literacy with professional scepticism, transparent practices, and rigorous oversight to maintain the credibility, reliability, and ethical integrity of financial information. Organizations and professional bodies must also establish clear policies, standards, and guidelines to support ethical AI usage in accounting operations.

IX. CONCLUSION

The accounting profession is undergoing a profound transformation driven by the adoption of Artificial Intelligence. AI technologies, including machine learning, robotic process automation, and predictive analytics, are automating routine and rule-based accounting tasks, enhancing efficiency, accuracy, and decision-making capabilities. While these technological advancements reduce the reliance on manual processes, they simultaneously elevate the strategic, analytical, and advisory roles of accounting professionals. This shift requires accountants to develop a new set of competencies, encompassing digital literacy, data analytics, critical thinking, ethical oversight, and effective communication.

Skill development emerges as a central component in adapting to AI-driven change. Accountants must acquire both technical and cognitive skills to interpret AI-generated insights, validate outputs, and make informed decisions. Continuous professional development, interdisciplinary learning, and targeted

organizational training programs are essential to ensure that professionals remain relevant and competent in a rapidly evolving technological environment. Moreover, change management strategies, including leadership support, employee engagement, and transparent communication, are critical in overcoming resistance, facilitating adoption, and promoting a culture of innovation.

Ethical and governance considerations further underscore the accountant's enduring responsibility. Issues such as algorithmic bias, data privacy, transparency, and accountability require rigorous oversight and professional judgment. While AI enhances the efficiency and analytical capacity of accounting processes, human expertise remains indispensable in safeguarding integrity, reliability, and trustworthiness in financial reporting.

In summary, AI is not a replacement for accountants but a powerful tool that redefines the profession. The future of accounting will be shaped by the successful integration of human skills and intelligent technologies, supported by comprehensive training, ethical practices, and effective change management. By embracing this transformation, accounting professionals can assume more strategic and value-adding roles, ensuring the profession's continued relevance, credibility, and contribution to organizational and societal objectives.

REFERENCES

- [1] Baldwin, A. A., & Brown, C. E. (2020). *Artificial intelligence in accounting and auditing*. Accounting Horizons, 34(2), 1–15.
- [2] Davenport, T. H., & Kirby, J. (2016). *Only humans need apply: Winners and losers in the age of smart machines* (Vol. 1). New York: Harper Business.
- [3] Floridi, L., Cows, J., Beltrametti, M., Chatila, R., Chazerand, P., Dignum, V., ... & Vayena, E. (2018). AI4People—An ethical framework for a good AI society: Opportunities, risks, principles, and recommendations. *Minds and machines*, 28(4), 689–707. <https://doi.org/10.1007/s11023-018-9482-5>
- [4] Frey, C. B., & Osborne, M. A. (2017). The future of employment: How susceptible are jobs to computerisation?. *Technological forecasting and social change*, 114, 254–280. <https://doi.org/10.1016/j.techfore.2016.08.019>

- [5] Kokina, J., & Davenport, T. H. (2017). The emergence of artificial intelligence: How automation is changing auditing. *Journal of emerging technologies in accounting*, 14(1), 115-122. <https://doi.org/10.2308/jeta-51730>
- [6] Sledgianowski, D., Gomaa, M., & Tan, C. (2017). Toward integration of Big Data, technology and information systems competencies into the accounting curriculum. *Journal of Accounting Education*, 38, 81-93. <https://doi.org/10.1016/j.jaccedu.2016.12.008>
- [7] Venkatesh, V., Thong, J. Y., & Xu, X. (2012). Consumer acceptance and use of information technology: extending the unified theory of acceptance and use of technology. *MIS quarterly*, 157-178. <https://doi.org/10.2307/41410412>