The Artificial Intelligence (AI) Era's Evident Effect on Accounting Careers and Skills

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Abstract

Background: The professional world undergoes transformation because of artificial intelligence and accounting stands as one of the most affected fields by this change. The combination of automation with machine learning and advanced data analytics creates a new accounting work environment which demands different abilities from professionals while requiring them to execute fresh operational tasks. Methods: The research study collected data through a survey which evaluated 207 accounting professionals who worked throughout different regions of the United States. The study gathered information from participants who worked in business and academic institutions as well as public organizations. The questionnaire consisted which examined how people viewed AI adoption and the required skills and career prospects and obstacles. Results: The study showed that most respondents 72% recognized AI as a major force which disrupts standard accounting methods. The majority of respondents 68% agreed that AI technology eliminates repetitive work yet 61% stated that people need to learn new analytical and technological abilities. The survey results showed that 74% of respondents chose data analytics as a core competency for the future and 59% chose cybersecurity awareness and 55% chose ethical decision-making. The survey results showed that 64% of people viewed AI as a source of new business prospects yet 29% feared their employment would vanish because of AI. Conclusion: The study shows that artificial intelligence produces a clear influence on accounting employment throughout the United States. The new technology requires users to develop advanced technical skills but simultaneously creates career advancement prospects.

Keywords: Artificial Intelligence, Accounting Careers, Skills Transformation, Workforce Adaptation

Significance | Artificial intelligence is reshaping U.S. accounting careers, demanding new skills, reducing routine tasks, and reshaping opportunities for sustainable professional growth.

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1. Introduction

Artificial intelligence (AI) stands as a primary revolutionary power of the 21st century because it transforms businesses through automated processes and smart systems and data analysis (Mathew et al., 2023). The accounting profession views AI as a dual force which disrupts and enables operations while reshaping how professionals perform tasks and develop their skills and advance their careers (Holmes & Douglass, 2021). The accounting industry underwent a complete transformation because AI tools which include robotic process automation and natural language processing and predictive analytics changed the focus of work from basic bookkeeping to advanced strategic and advisory responsibilities (Leitner Hanetseder et al., 2021). The adoption of artificial intelligence technology continues to grow across various industries including accounting. The United States sees more companies adopting automated auditing systems and AI

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compliance tools and data platforms to enhance their operational speed and precision (Ezeife et al., 2021). Professionals who recently graduated need to show expertise in accounting fundamentals and data analytics and business intelligence software and digital platform operation. The profession demonstrates ongoing development because traditional work functions transform into technology-based advisory positions. AI technology brings various advantages and obstacles to the table when it gets deployed in the same time frame. Automation systems help businesses minimize their time investment in repetitive work activities which include invoice processing and payroll management and reconciliation (Blahušiaková, 2023). The automation of routine jobs enables accountants to dedicate their attention toward sophisticated work that needs both creative thinking and ethical judgment (Sutton et al., 2018). Professionals experience anxiety about their employment because automated systems now take over standard work procedures. The position elimination problem exists because many people who have yet to learn new skills face difficulties when their traditional roles become obsolete. Professionals face multiple obstacles yet many of them view artificial intelligence as a tool for advancement instead of a risk to their employment (Moore, 2019). AI tools help businesses detect fraud and assess risks and predict financial outcomes and make strategic decisions (Vudugula et al., 2023b). The systems enable accountants who possess suitable expertise to produce better results for their clients and business organizations. AI analytics enable professionals to analyze massive financial data sets instantly which produces valuable information that would remain hidden without this technology (Zaripova et al., 2023).

The impact of AI on skills holds a special place among all the various effects. Modern accountants must acquire blended competencies which exceed their basic technical accounting skills (Pan & Seow, 2016). Data analytics and cybersecurity awareness and ethical decision-making have become vital skills but communication and advisory abilities continue to be essential (Abisoye & Akerele, 2021b). Professionals need to acquire skills which will help them read AI-generated data and determine its accuracy and explain results to all interested parties (Cardon et al., 2023). The solution demands a total educational and mental transformation which should focus on developing flexible thinking and analytical abilities and ongoing learning. The dual nature of AI adoption opportunity alongside disruption underscores its significance for the future of accounting (Sheela et al., 2023). AI technology serves to transform accounting work activities instead of removing human accountants from their positions during this digital transition (Gonçalves et al., 2022). Professionals need to reduce their physical bookkeeping work so they can focus on strategic duties which involve financial guidance and investment counseling and AI oversight for organizations (Roszkowska, 2020). The research study investigates how artificial intelligence reshapes career development and skill requirements through an analysis of 207 accounting professionals who work in various sectors across the United States. The study shows that the profession faces an essential moment because professionals must learn continuously to manage technological changes effectively. The accounting industry faces a shift instead of death and professionals who accept these changes will succeed in the upcoming business environment (Carnegie & Napier, 2009).

2. Materials and Methods

2.1 Research Design

This investigation employed a quantitative survey approach which included restricted qualitative data collection to understand accounting professionals' views about artificial intelligence (AI) (Banța et al., 2022). The researchers selected a structured questionnaire as their primary research tool because it produces standardized data which enables statistical analysis and result comparison (Aithal & Aithal, 2020). The survey included 25 Likert scale questions which asked respondents to choose between five options from strongly disagree to strongly agree and five open-ended questions that allowed for more detailed explanations beyond the numerical answers (Baburajan et al., 2020). The questionnaire consisted of four main sections. The first section examined how much AI technology has entered accounting and finance operations through robotic process automation and predictive analytics and machine learning systems. The second section studied how artificial intelligence affects career opportunities by examining its effects on job displacement and role expansion and advisory functions. The third section studied how skill requirements evolved by examining data analytics and cybersecurity awareness and ethical reasoning and digital fluency. The fourth section studied the obstacles which AI systems encounter and their potential dangers including ethical problems and data protection issues and automated system dependence risks. The survey used both closed and open-ended questions which allowed it to collect various types of information. The survey included closed-ended questions which showed statistical results from participants and open-ended questions which allowed respondents to describe their complete experiences and share their expectations and worries (Martino et al., 2017). The research used two different methods to study AI effects on accounting work which produced valid results that showed the complete impact of AI on accounting work.

2.2 Sample and Respondents

The research study focused on accounting professionals who work in the United States while including various job positions and career stages and different workplace environments. A total of 207 respondents successfully completed the survey. The researchers

Table 1. Opportunities and Concerns About AI (n = 207)

Response	Respondents	CPA (n=72)	Corporate (n=83)	Academic/Other (n=52)
AI creates new career opportunities	64%	61%	68%	63%
AI may displace accounting jobs	29%	31%	27%	30%
Neutral/uncertain	7%	8%	5%	7%

selected participants through purposive sampling which involved professional network contacts and accounting association memberships and alumni group connections (English et al., 2021). The researchers planned their sample selection through purposeful methods which combined academic and practical fieldwork elements to obtain knowledge about professional work ("Organisations and Work," 2007). The respondents belonged to three main categories which included Certified Public Accountants (CPAs) at 35% and corporate finance professionals who made up 40% and academic/other professionals who comprised 25%. The sample included professionals at various career stages because 22% worked under five years and 46% had between six and fifteen years of experience and 32% worked in their field for more than fifteen years. The study used different age groups to determine how new workforce entrants perceive AI in comparison to middle-aged employees who have worked in the field for many years (Alcover et al., 2021). The study included demographic diversity as a factor in its analysis. The study gathered feedback from professionals who represent small businesses and medium enterprises and multinational corporations and government agencies and universities to get varied perspectives. The survey achieved gender equilibrium because 54% of participants were men and 46% were women which provided equal representation of all genders. The study achieved better results because it examined multiple organizational settings and professional areas to see how people understand AI effects (Olan et al., 2022).

2.3 Data Collection

Data collection took place between February and April 2025 through an online survey platform which created maximum accessibility for respondents. The survey link reached participants through email invitations and LinkedIn professional groups and accounting association mailing lists. The research team sent reminder messages at 14-day intervals to increase participant involvement. The research team gave each participant a separate statement which explained the study goals and their freedom to participate and protected their identity (Giordano et al., 2007). The survey process included no identifying data collection so participants could answer honestly without fear of exposure. The research team tested the questionnaire with 15 professionals who belonged to the three target respondent groups before starting the full data collection process. The pilot study revealed unclear points which enabled the team to improve question clarity and verify the suitability of Likert-scale response options (Kilpatrick et al., 2019). The pilot test results showed professionals needed scenario-based questions to evaluate their responses to AI workplace changes so the researchers added these questions to the final assessment. The survey needed between 12 and 18 minutes to finish which allowed participants to avoid exhaustion while gathering complete data (Nicolò et al., 2019). The research team told participants that their open-ended responses would help researchers understand how the profession develops during the upcoming years.

2.4 Data Analysis

The researchers employed quantitative and qualitative approaches to examine the gathered information. The analysis of quantitative data involved descriptive statistics which included percentages and means and standard deviations to detect general trends in AI perception and adoption rates (Almaiah et al., 2022). The study used cross-tabulation to investigate how different respondent groups view AI opportunities and risks (Akudjedu et al., 2022). The study used comparative analysis to show that early-career professionals and senior accountants maintain distinct perspectives about AI automation. The researchers used thematic analysis to analyze the qualitative answers which originated from the open-ended questions (Popping, 2015). The researchers organized the responses through a coding process which resulted in three main themes: "AI as a threat to traditional roles" and "AI as a driver of strategic opportunities" and "AI's ethical implications". Two independent coders conducted the analysis to enhance reliability, and discrepancies were resolved through discussion (Burla et al., 2008). The research findings received a clear presentation through the use of tables and figures. The survey results about AI adoption and professional attitudes appeared in bar charts and pie charts but the tables showed how people answered about skills and jobs and obstacles. The research study achieved a thorough understanding of the phenomenon through its combination of quantitative and qualitative data which revealed both statistical patterns and the reasoning behind professional viewpoints (Gelo et al., 2008). The research study maintained a systematic approach which produced dependable results that revealed complete findings about AI effects on accounting practices in the United States (Sutton et al., 2016).

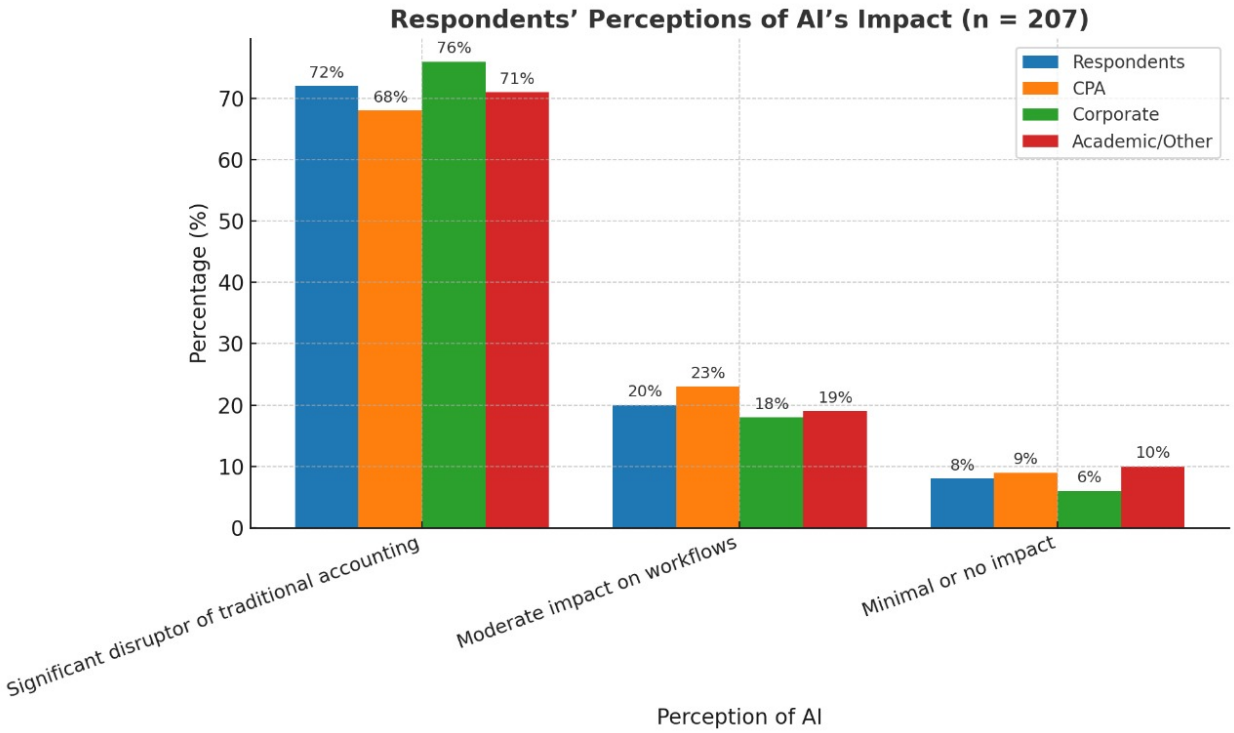

Figure 1. Respondents' Perceptions of AI's Impact (n = 207)

3. Results

3.1 Perceptions of AI's Impact on Accounting

The research study shows that 72% of participants view artificial intelligence as a major force which will change traditional accounting methods. Professionals emphasized that AI technologies are redefining tasks such as auditing, bookkeeping, payroll management, and regulatory compliance Figure 1. The survey results showed that 20% of participants believed AI brought average benefits to work operations through faster processes and reduced manual work but without changing their job functions. The survey showed only 8% of accountants believed technology brought no change because they keep using traditional accounting methods. The professional category analysis demonstrated that corporate professionals held the highest AI awareness because 76% of them observed major changes which stem from the sophisticated AI tools used in corporate finance and predictive analytics and automated auditing systems. CPAs reported 68% perceiving significant disruption, often due to regulatory and compliance-related technology changes, while academic and other professionals noted 71%, likely influenced by exposure to AI in teaching, research, and advisory contexts. The study demonstrates that various industries acknowledge artificial intelligence reshapes accounting work but the degree of change depends on how deeply professionals engage with AI and how much their organizations use it.

3.2 Skills Demanded in the AI Era

Respondents emphasized that success in AI-driven accounting requires a combination of technical, analytical, and ethical skills. Data analytics received top priority from 74% of participants who showed the shift from traditional accounting methods to predictive analysis and data-driven decision-making Figure 2. The survey results showed that 59% of respondents placed cybersecurity awareness as their top priority because digital system usage has become more widespread which has increased data breach threats. The survey indicates that AI output accountability needs an ethical decision-making process because 55% of respondents support this approach. The survey shows that 47% of respondents believe AI systems operation skills help people work with advanced automation tools but 42% think communication and advisory skills remain essential for client-facing work. The survey showed that corporate respondents valued data analytics at 78% and cybersecurity at 63% but CPAs placed their highest value on communication at 46% and ethics at 53%. The distribution shows how technical abilities and interpersonal skills maintain equal importance for success in AI-based accounting work. Education and professional development programs should teach AI technical skills along with ethical reasoning and advisory capabilities according to the study results.

Table 2. Organizational Investment in AI Tools (n = 207)

Investment Area	Respondents	Large Firms (n=85)	SMEs (n=68)	Academic/Govt. (n=54)
Automated Auditing Software	63%	72%	58%	51%
Predictive Analytics Platforms	57%	69%	48%	43%
Robotic Process Automation	49%	61%	45%	28%
AI-based Tax Solutions	38%	44%	36%	31%
Minimal or No Investment	12%	4%	13%	22%

Table 3. Training Needs Identified by Respondents (n = 207)

Training Area	Respondents	CPA (n=72)	Corporate (n=83)	Academic/Other (n=52)
Data Analytics Training	66%	63%	71%	62%
AI Software Skills	58%	55%	61%	57%
Cybersecurity Programs	52%	48%	56%	51%
Ethical AI Practices	45%	49%	41%	46%
Communication & Advisory Skills	40%	44%	38%	39%

3.3 Opportunities and Concerns of AI Adoption

The survey results showed that people have two different views about adopting AI technology. Most people (64%) believe AI will generate new work positions which include roles for advisory services and risk evaluation and strategic planning Table 1. The survey showed that 29% of participants worried about AI systems taking over conventional accounting work because they feared automation would affect reconciliation processes and compliance monitoring and standard audit procedures. The survey showed that 7% of participants took a neutral position because they work in entry-level positions or have no experience with AI systems. The survey showed that corporate respondents showed the highest level of optimism because 68% of them believed AI would bring new business opportunities yet CPAs showed the greatest level of concern because 31% of them feared job displacement. The analysis shows that academics and professionals shared similar responses to the general population because they recognized new possibilities yet understood the potential negative consequences. The findings indicate that AI implementation leads to job expansion yet professionals need to maintain ongoing learning to address the threat of job displacement.

3.4 Organizational Investment in AI Tools

Organizations demonstrate the spread of automation through their AI technology purchases which affect all accounting operations. 63% of organizations reported using automated auditing software, 57% adopted predictive analytics platforms, and 49% implemented robotic process automation (RPA). The organizations of 38% of respondents made use of AI-based tax solutions yet 12% of organizations did not invest in AI at all Table 2. Large organizations led the way in software adoption by 72% while SMEs and academic/government institutions followed with 58% and 51% respectively. Organizations select tools which improve accuracy and efficiency and forecasting capabilities based on the same pattern that predictive analytics adoption follows. Academic and government organizations show reduced adoption rates because they lack resources and their digital transformation process takes longer to complete.

3.5 Professional Development and Training Needs

Respondents emphasized that professional development functions as an essential resource which enables organizations to handle AI implementation.66% of respondents selected data analytics training as their top priority while 58% chose AI software skills and 52% selected cybersecurity programs and 45% focused on ethical AI practices Table 3. The respondents identified communication and advisory skills as their main focus area according to the survey results. CPAs gave the highest importance to ethical AI practices (49%), reflecting regulatory and compliance responsibilities. Corporate professionals showed their commitment to organizational adoption through their focus on data analytics (71%) and AI software (61%). Academic and other professionals highlighted a more balanced need across all skill areas, reflecting teaching, research, and applied practice demands. The research shows that professionals need to participate in ongoing training which combines technical skills with ethical knowledge development.

4. Discussion

The analysis shows artificial intelligence functions as a fundamental change agent which professionals in accounting recognize (Spring et al., 2022). The majority of respondents at 72% viewed AI as a major disruptor to conventional accounting methods because it affects auditing and bookkeeping and payroll management and

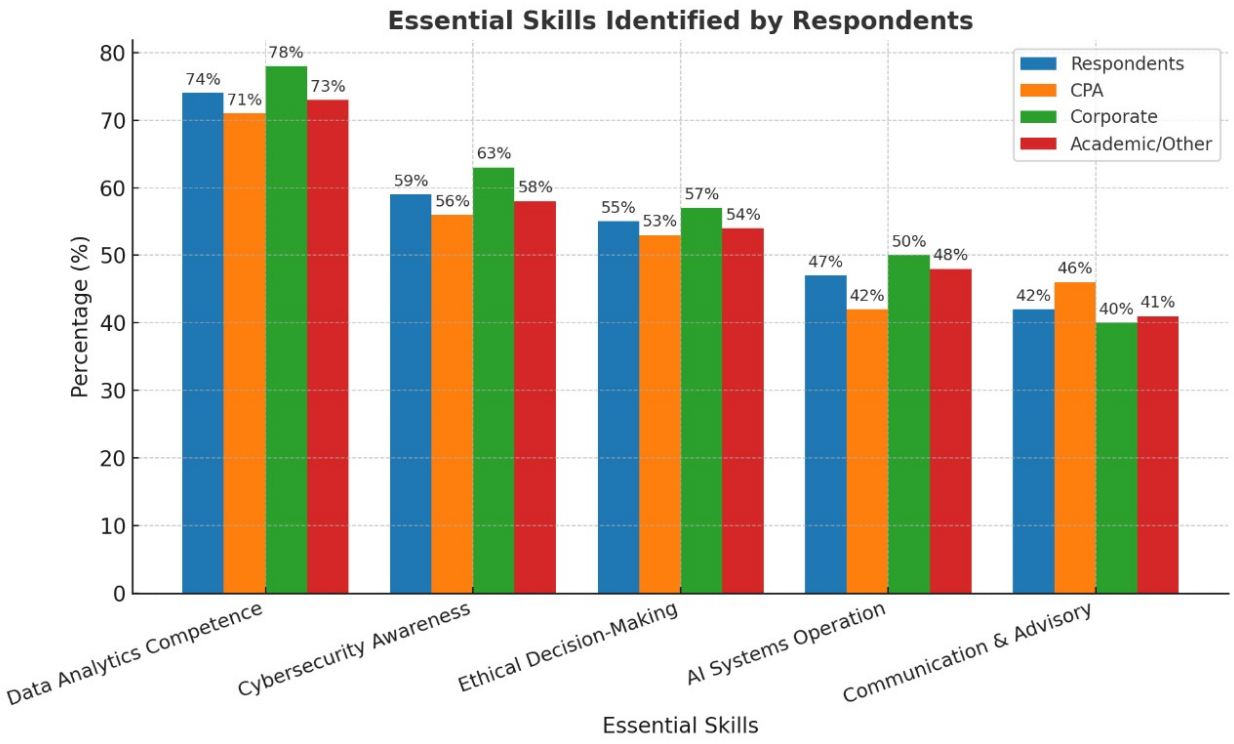

Figure 2. Essential Skills Identified by Respondents

regulatory compliance. The corporate staff members understood disruption at 76% because they work with AI enterprise systems and predictive analytics tools every day (Brocke et al., 2018). Twenty percent of respondents stated they faced moderate disruption because their organizations gained efficiency but their job roles stayed the same which indicates they belong to organizations that started using AI or implemented it for limited operational tasks (Benbya et al., 2020). Eight percent of respondents stated that AI had no effect on their work because traditional accounting practices continue to operate in small businesses and educational institutions. The research proves AI creates broad business transformations but its impact varies based on professional experience and organizational AI adoption levels while most accountants predict their work will shift toward strategic analysis and advisory roles. The research shows accountants require different skills than they did before. The survey results show that 74% of participants chose data analytics as their top skill followed by 59% who chose cybersecurity awareness and 55% who selected ethical decision-making. The findings show that professionals need to develop technical and ethical skills together with their standard accounting knowledge at an increasing rate (Kavanagh & Drennan, 2008). The study shows that corporate professionals placed their highest value on data analytics at 78% and cybersecurity at 63% because organizations need predictive analysis and risk management and digital information protection. CPAs chose to highlight communication and ethical practices at 46% and 53% because they need to follow regulations and uphold their professional duties (Leonard et al., 2016). Academic professionals together with other staff members-maintained equilibrium in their views because their work duties involve teaching and research activities and advisory responsibilities (Musselin, 2013). The public expressed two opposing views about AI technology adoption. A majority of 64% respondents believed AI would generate new job positions in advisory and risk assessment and strategic decision-making but 29% worried about losing their current employment. The survey results showed that corporate professionals held a positive outlook at 68% but CPAs showed more concern at 31%.

The creation of opportunities stems from AI's ability to automate routine tasks such as reconciliation, compliance, and payroll, thereby freeing professionals to engage in higher-order functions (Raso et al., 2018). The ongoing discussion about AI displacement continues because it affects workers who perform repetitive tasks which require them to learn new skills regularly (Morandini et al., 2023). The professional experience of employees depends heavily on how organizations choose to fund AI tool purchases (Strich et al., 2021). The survey revealed that 63% of organizations used automated auditing software and 57% deployed predictive analytics platforms and 49% employed robotic process automation yet 12% of organizations reported no AI investment at all. The adoption rates between different sectors showed a clear pattern because large

businesses reached 72% adoption but academic and government institutions started at 51% because they have less funding and weaker technological infrastructure. The findings show that organizations must invest money to develop professional skills because staff members who work in AI-focused businesses gain technical and ethical and advisory competencies. The implementation of AI technology depends heavily on professional development activities according to research findings (Pedro et al., 2019). The survey results showed that most respondents valued ongoing training because 66% of them chose data analytics as their top priority and 58% selected AI software skills and 52% chose cybersecurity programs and 45% selected ethical AI practices. Communication and advisory skills were noted by 40%, reflecting their supportive role in client-facing functions.

5. Conclusion

The research study delivers unambiguous proof that artificial intelligence transforms accounting work activities and professional competencies across American accounting sectors. The survey responses from 207 participants reveal that people see AI as a revolutionary force which demands new skills in analytics and technology and ethics. People continue to worry about job losses because of AI but most people agree that AI brings new possibilities to improve work activities. Organizations need to adapt because their AI tool investments and employee training requirements show this necessity. The financial world requires accountant's skills will help them make better strategic decisions.

Author contributions

M.J.D. conceptualized the study and prepared the initial manuscript draft. F.Z. contributed to literature review, data interpretation, and manuscript revisions. Both authors reviewed and approved the final version of the manuscript.

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Competing financial interests

The authors have no conflict of interest.

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