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Research on the Impact and Transformation of Artificial Intelligence Technology on the Development of Traditional Accounting Industry

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Abstract

In the era of digital economy, supported by core technologies such as Robotic Process Automation (RPA), machine learning, and Natural Language Processing (NLP), artificial intelligence has exerted a disruptive impact on the working mode, functional positioning, talent demand and other aspects of the traditional accounting industry. Starting from the application status of artificial intelligence in the accounting field, combined with the core problems existing in the traditional accounting industry, such as low efficiency of manual accounting and delayed information, this paper systematically analyzes the positive impacts and structural changes brought by artificial intelligence through real enterprise cases and other authoritative researches, discusses the challenges in practice, and puts forward targeted coping strategies. It aims to provide a reference for the intelligent transformation of the traditional accounting industry and promote the development of the accounting industry towards a higher-value and more intelligent dimension.

Keywords: Artificial Intelligence; Traditional Accounting; Industry Reform; Talent Transformation; Risk Response

1. Introduction

As an internationally accepted business language, accounting serves as a core component in corporate management, resource allocation, and risk control. However, the traditional accounting industry has long been plagued by numerous fundamental issues, such as low efficiency and high error rates in manual bookkeeping, information lag that hinders decision-making, difficulties in coordinating fragmented data, weak risk management and control, and insufficient professional judgment and analysis. These problems severely constrain the realization of accounting functions. Moreover, the post-event accounting model fails to meet the real-time decision-making needs of enterprises. For instance, at Zhuhai Intelligent Automation Equipment Ltd. CO, severe information silos existed between its multiple subsidiaries across the country and the headquarters. Management's access to operational data relied on time-consuming manual statistics and report

generation, leading to poor data accuracy and significant information delays. The company gathered information manually from various nodes and consolidated it offline to create project dashboards. Relevant personnel had to work overtime each period to conduct extensive data collection and aggregation calculations. This not only entailed a massive workload but also prevented real-time tracking of project progress and business conditions, as well as timely statistical analysis of project output value and costs, thereby hindering the company's decision-making processes (the Zhuhai Municipal Industry and Information Technology Bureau, 2025).

In recent years, with the deep integration of artificial intelligence technology, cloud computing, and big data, intelligent accounting tools have continuously emerged, providing new pathways to solve the pain points of the traditional accounting industry, and promoting the transformation of the accounting industry from "manual operation" to "automated processing", and from " accounting-oriented" to "tool application". This change not only reshapes the core processes of accounting work, but also reconstructs the industry's talent standards and organizational models. Based on the application practices of artificial intelligence in the accounting field, combined with real enterprise cases, this paper deeply analyzes its impact and changes on the traditional accounting industry, providing theoretical and practical support for the industry's transformation and upgrading.

2. Current Application Status and Core Scenarios of Artificial Intelligence Technology in the Accounting Field

The application of artificial intelligence in the accounting field is not merely the implementation of a single technology, but rather an intelligent ecosystem built upon a multi-layered technological system. It encompasses three core dimensions: operational automation, process intelligence, and the integration of business and finance. AI has been widely implemented in scenarios such as invoice processing, tax declaration, financial auditing, and risk control, with numerous successful cases emerging. Research indicates that the in-depth application of AI technology in the accounting field can automate corporate financial processes, significantly improve reimbursement efficiency, and substantially reduce compliance risks, thereby creating greater value for enterprises (Yao, 2026).

2.1. Operational Automation: Efficiency Improvement in Basic Processes

Operational automation is the fundamental application of artificial intelligence in the accounting field. Centered on RPA and OCR (Optical Character Recognition) technologies, it replaces manual labor to complete rule-based and highly repetitive basic tasks, effectively solving the problem of low efficiency in manual accounting under traditional accounting models. In the invoice processing scenario, Kaisheng Haofeng Agricultural Group uses AI tools such as Kimi to uniformly organize electronic invoices submitted by employees and upload them in batches. Through specially designed prompts, AI can extract required information fields. The invoice sorting work that originally required 3 people to complete in 3 days can now be finished by 1 person in half a day, with efficiency increased by 18 times (Toutiao, 2025).

In terms of the reconciliation process, the group previously faced challenges due to complex business transactions between different subsidiaries. The traditional reconciliation method required

two accountants to sit together and check each transaction line by line, with a single round of reconciliation often taking three to five days, and sometimes even dragging on for half a month. However, by engaging in dialogue with DeepSeek to write a Python script and create an automated reconciliation program, the AI was able to automatically compare over 3,000 monthly transactions across all subsidiaries, consolidate unmatched accounts into a new spreadsheet, and flag the responsible personnel. Financial staff now only need to spend half a day investigating the reasons for discrepancies. The reconciliation cycle has been shortened from five days to half a day, resulting in a significant efficiency improvement (Toutiao, 2025).

In addition, CHINALCO Finance Company Limited independently developed the "Caiyin Lingmou · AI Intelligent Transaction Matching System", which uses AI to address the pain point of manual matching between bank receipts and settlement documents. This has improved business processing efficiency by 93%, with a data matching accuracy rate exceeding 99%. It has reduced the consumption of approximately 2 million paper vouchers annually, alleviating the pressure on both employees and tax declaration work (China Banking and Insurance News, 2025).

2.2. Intelligent Process: Risk Control and Decision Empowerment

On the basis of automation, machine learning and big data analysis technologies drive the intelligent upgrading of accounting processes, realizing risk early warning and intelligent decision support through “algorithms replacing manual judgment”, thus effectively improving the compliance and risk control capabilities of traditional accounting.

After deploying Yonyou BIP Financial Cloud, Jiujiang Fuhe Construction Investment Group (Fuhe Group for short) has achieved remarkable results in automated reconciliation between asset modules and general ledger systems, intelligent write-off of current accounts and other aspects. Asset reconciliation efficiency has increased by 30%, and the accuracy of current account write-off has reached 99%. The fully automatic consolidated reporting system realizes real-time data collection and shortens the report preparation cycle. It solves the problems of cumbersome asset reconciliation, error-prone current account write-off and long report preparation cycle in traditional accounting, optimizes financial management processes, and provides strong data support and management guarantee for strategic decision-making (Yonyou, 2025).

China Southern Power Grid Yunnan Power Grid Co., Ltd., on the other hand, has constructed an AI-powered intelligent reimbursement system utilizing a multimodal knowledge base and AI agents to achieve intelligent form filling, auditing, and risk identification. Its system can proactively issue warnings and identify duplicate or fraudulent reimbursements, increasing audit efficiency to 95% and significantly enhancing the company's risk control capabilities (CINIC, 2025).

2.3. In-Depth Integration of Business and Finance: Data-Driven Ecological Reconstruction

The combination of artificial intelligence with cloud computing and Internet of Things technologies breaks the barriers of post-event accounting in traditional accounting, realizes the seamless connection between financial processes, business flows and management flows, and solves the problem of difficult data collaboration in traditional accounting. By synchronizing data to the financial system in real time, the goal of "real-time accounting" is achieved.

Taking Fuhe Group as an example, as a comprehensive enterprise group, it covers diversified business fields and owns many subsidiaries. With the help of Yonyou BIP financial system, it can effectively integrate scattered financial data, realize financial digital and intelligent coverage of all business segments, provide real-time and transparent financial decision support for the group's large-scale operation, and further promote the optimal allocation of resources and the upgrading of management efficiency (Yonyou, 2025).

3. Positive Impacts of Artificial Intelligence on the Traditional Accounting Industry

The positive impact of artificial intelligence on the traditional accounting industry is essentially the reconstruction of production factors by technology, which not only optimizes financial operation efficiency but also enhances the strategic value of accounting functions. By taking over repetitive low-value-added accounting work, AI technology drives the transformation of the accounting industry from "accounting and recording" to "value creation", prompting accountants to transform from recorders of corporate activities into creators of value (Wu, 2025). This transformation trend can be reflected in the cases of Kaisheng Haofeng Agricultural Group Co., Ltd. (Toutiao, 2025) and Fuhe Group (Yonyou, 2025).

3.1. Improving Work Efficiency and Data Accuracy

Artificial intelligence technology replaces manual work to complete repetitive tasks, greatly improves the processing efficiency of accounting processes, and reduces the error rate caused by manual operations, effectively solving the problems of low efficiency and high error rate in traditional manual accounting.

As mentioned earlier, in the labor cost recording scenario, Kaisheng Haofeng Agricultural Group Co., Ltd. formulated a unified data source table through negotiation with the human resources department. With the help of Excel formulas to automatically capture data, DeepSeek to write codes to automatically fill in information, and process automation robots to import data with one click, the recording work that originally required 7 accountants to work for 6-7 days is now basically fully automated. Accountants only need to confirm the balances of key accounts at the end of the month (Toutiao, 2025).

3.2. Reshaping Accounting Work Content

After artificial intelligence takes over basic accounting work, the focus of traditional accounting shifts from "recording the past" to "planning for the future", and its functional positioning transforms from "accounting-oriented" to "value-creating". This changes the situation in traditional accounting where financial staff spend most of their time on data transfer and integration but only a small part on analysis.

Taking Fuhe Group as an example, after applying Yonyou BIP Financial Cloud, with the improvement of report automation, financial personnel can devote more energy to business analysis and management decision-making, promoting their transformation from accounting-oriented talents to management and strategic talents. Meanwhile, the multi-dimensional data analysis function provided by the system also helps the finance team develop data insight capabilities, better

support decision-making in business departments, and achieve in-depth integration of business and finance (Yonyou, 2025).

3.3. Optimizing Industry Organizational Models

Artificial intelligence promotes the transformation of corporate finance departments toward centralization and sharing, with financial shared service centers becoming a standard configuration in the industry, while also reshaping the service forms of accounting service institutions. Through intelligent systems, cross-regional and cross-departmental centralized processing of financial data is achieved, reducing enterprise operating costs and improving management efficiency. Fuhe Group has constructed an efficient and collaborative financial ecosystem by unifying accounting standards, automating process reengineering, and integrating business and financial data. It has established the standardization of the accounting system as the core foundation of its business-finance integration platform, achieving the "three unifications" of accounting policies, subject systems, and auxiliary accounting dimensions. This has strengthened the group's financial control capabilities over its subsidiaries and addressed the problems of inconsistent accounting standards and difficult management under the traditional decentralized financial management model (Yonyou, 2025).

In terms of accounting service institutions, taking PricewaterhouseCoopers as an example, with the help of the GL.ai audit tool, it can quickly analyze massive financial data of enterprises, identify audit risk points, improve audit efficiency and coverage, and transform audit services from "sampling audit" to "full-volume audit". This has changed the situation of traditional auditing that relies on manual sampling, with low efficiency and incomplete risk coverage (PricewaterhouseCoopers, 2021).

4. Structural Changes in the Traditional Accounting Industry Caused by Artificial Intelligence

4.1. Reform of Talent Structure: Compound Talents Become the Core Demand

Traditional accounting talents regard mastering accounting standards and skilled accounting skills as core competitiveness, while in the artificial intelligence era, the industry's demand for talents has shifted to the compound ability of "accounting + digital". This change stems from the replacement of basic accounting positions by AI and the increasing demand for high-end financial analysis and risk control positions.

The future era will be an era where information and technology supremacy based on the comprehensive reshaping of AI. As enterprise financial leaders, we need to focus on cultivating a new financial organizational culture of data-driven, innovation spirit and human-machine collaboration, and cultivating talents for the new era (Yang, 2025).

In my opinion, future accountants need to have three major capabilities at the same time: first, solid professional foundation, adhering to accounting standards and compliance requirements, which is the core of accounting work. Second, data literacy, understanding data sources and structures, being able to use tools such as SQL, Python to process data, and conduct visual analysis with BI tools such as Power BI. For example, the financial team of Kaisheng Haofeng Agricultural

Group Co., Ltd. uses Python scripts to realize automated reconciliation, which requires financial personnel to have certain data processing and programming capabilities. Third, strategic thinking, being able to interpret the business logic behind the data and provide support for enterprise decision-making.

Such changes in demand have led to a sharp decrease in the demand for traditional accounting positions, while emerging positions such as RPA implementation consultants, financial data analysts, and algorithmic auditors have emerged as the times require.

Taking China Communications Construction Group as an example, the promotion of its business-finance-capital-tax integration project requires compound talents who understand both financial operations and AI technologies, namely a "know-how" talent team, responsible for system implementation, optimization and maintenance (NetEase, 2024). Such talents are in short supply in the market, and their salary levels are also significantly higher than those of traditional accounting talents.

4.2. Transformation of the Education System: Deep Integration of Teaching and Practice

The new demands that artificial intelligence places on accounting talents are forcing a revolution in university accounting education systems. The traditional teaching model, which primarily focuses on theoretical indoctrination, can no longer adapt to the development of the industry. Shi and Huang (2026) found through research that the existing curriculum at a certain university is insufficient to meet the personalized needs of the "post-00s" job seekers, exacerbating employment contradictions and increasing employment pressure. It is necessary to adjust the curriculum system by adding courses such as Intelligent Accounting, Financial Data Analysis, and the Application of Python in Finance, integrating information technology and data science content to cultivate compound talents that meet industry demands and enhance students' comprehensive capabilities.

In terms of teaching methods, I believe there should be a shift toward project-based learning (PBL), allowing students to gain practical experience by operating real financial software, analyzing corporate datasets, and building automated robots. At the same time, universities should also work to reshape students' mindsets, preventing them from either over-relying on AI—which would hinder their personal development—or viewing AI with hostility, fearing that it will affect their future job prospects.

5. Challenges Faced by AI in the Intelligent Era

5.1. Prominent Risks in Technology Application

The application of artificial intelligence in the accounting field faces multiple technical risks, which have been reflected in practical cases. First, data security risks. Accounting data involves the core business secrets and customer information of enterprises. Vulnerabilities in AI systems or cyberattacks may lead to data leakage, causing serious economic losses and reputational crises. With the popularization of AI applications, such risks cannot be ignored.

Second, technology dependence risk and error risk. Enterprises' excessive reliance on AI systems may ignore the importance of manual review. Once the system breaks down or AI generates wrong results, the normal operation of financial work will be affected.

Deloitte Australia, in a report, due to excessive reliance on AI, was found to contain citations of fictitious papers and wrong legal quotations, and finally refunded 440,000 Australian dollars to the Australian government (Ifeng, 2025). This reflects that when decision-makers blindly trust AI and lack manual review, AI errors will bring serious reputation crisis and economic losses.

In addition, Bench Accounting, due to blindly promoting AI automation and canceling the manual review link, resulted in chaotic customer accounts and failure to close accounts normally at the end of the year, and finally filed for bankruptcy in January 2025 (Sina Finance, 2025).

Wu (2025) pointed out in the research that the core risk of AI accounting application is not the technology itself, but "imbalance of human-computer collaboration". The lack of manual verification and risk control mechanisms is the common cause of most failure cases. To use AI, it is more necessary to improve the talent training mechanism and adapt to the digital pace by improving the speed of talent training.

5.2. Intensified Industry Transformation and Divergence

The application threshold of artificial intelligence technology has led to obvious transformation and differentiation in the traditional accounting industry. Large enterprises and top accounting service institutions can quickly layout intelligent accounting systems and seize the first-mover advantage of transformation by virtue of their capital and technological advantages. Taking Lenovo Group as an example, relying on the full-stack layout advantage of "end-edge-cloud-network-intelligence" and taking the hybrid AI strategy as the core, it has formed a complete closed loop of "technology-product-scenarios". It not only performs prominently in computing infrastructure and AI terminal fields, but also accumulates rich experience in the implementation of cross-industry scenarios. The revenue proportion of its AI-related businesses continues to increase, and innovative businesses achieve triple-digit growth (Jiemian News, 2026). Large enterprises build competitive barriers through large-scale application of AI technology and further expand their industrial advantages.

However, small, medium and micro enterprises and small and medium-sized accounting firms are limited by insufficient funds, weak technical reserves, lack of professional talents and other problems, so it is difficult to bear the procurement, implementation and maintenance costs of AI systems, and the transformation process is slow. This differentiation may lead to further concentration of industrial resources to the top, and small and medium-sized institutions face the risk of being eliminated or marginalized, intensifying the imbalance of industrial competition. At the same time, some small and medium-sized enterprises cannot realize intelligent transformation in a timely manner, their financial efficiency and risk control capabilities lag behind their peers, and they are in a disadvantageous position in market competition.

5.3. Dilemma in Ethics and Responsibility Definition

Ethical and responsibility definition issues arising from the application of AI in accounting have become new challenges for the industry.

On the one hand, the algorithm "black box" leads to the opacity of the AI accounting decision-making process. If financial errors occur due to algorithm bias, it is difficult to clearly divide responsibilities among enterprises, technology providers, and financial personnel.

On the other hand, the high dependence of AI systems on data may trigger data ethics issues. For example, enterprises excessively collect and use financial information of customers and employees to optimize AI models, which risks infringing on privacy.

In addition, some financial personnel overly rely on AI-generated financial results in pursuit of efficiency, abandon independent professional judgment, and violate accounting professional ethics, further creating new ethical risks. That is, when tort liability occurs, should AI be responsible for its own mistakes?

Taking the case of Deloitte Australia issuing a refund due to errors in an AI-generated report as an example (Ifeng, 2025), the refund was not essentially the responsibility borne by AI itself, but fault liability assumed by the professional institution as the user for over-reliance on AI and failure to fulfill the manual review obligation.

This reveals the core of current AI ethics: the foothold of legal responsibility is still human beings. That is, relevant practitioners must take their work seriously, improve personal quality and cognition of AI, which is the premise of making good use of AI tools.

6. Countermeasures for the Traditional Accounting Industry in the AI Era

6.1. Establish a Human-Machine Collaboration Mechanism to Prevent and Control Technology Application Risks

In response to the technical risks of AI application in accounting, the core is to establish a collaborative mechanism of "AI automation + manual review" to solve the problem of "imbalance in human-machine collaboration".

Enterprises should clarify the responsibility boundary between AI and humans, assign repetitive and rule-based work to AI, and retain the right of manual review for key links and abnormal data. As warned by the bankruptcy case of Bench Accounting (Sina Finance, 2025), even with full-process automation, multi-level manual verification nodes must be set up, especially for core work such as financial statements and tax declaration.

At the technical level, it is necessary to strengthen the security protection of AI systems, conduct regular vulnerability detection and cybersecurity drills, encrypt core financial data to prevent data leakage and cyberattacks. At the same time, optimize AI models by expanding diversified training data and iterating algorithms regularly, so as to reduce algorithm bias and error rate, and improve the stability and reliability of models.

6.2. Promote Transformation in a Tiered Manner, Narrow the Industry Divergence Gap

To alleviate the differentiation in industry transformation, it is necessary to build a hierarchical and classified transformation system. Large enterprises can rely on their own resources to build customized intelligent accounting platforms, realize in-depth integration of business, finance, capital and tax, and At the same time, leverage the leading enterprise effect to drive the transformation of small, medium, and micro enterprises upstream and downstream in the industrial chain.

Small, medium and micro enterprises can give priority to adopting lightweight and low-cost SaaS model intelligent accounting tools, such as the standardized AI financial services provided by manufacturers like Yonyou and Kingdee, without investing a lot of funds to build their own systems, so as to quickly realize the automation of basic processes.

Governments and industry associations should play a guiding role, introduce transformation subsidy policies for small and medium-sized enterprises, build public welfare technical training platforms, reduce the transformation costs of small and medium-sized enterprises; encourage leading institutions to cooperate with small and medium-sized institutions, share technical resources and service experience, and promote the coordinated development of the industry.

6.3. Improve Talent Training System, Adapt to Industry Demand Changes

Shi and Huang (2026) about compound talent demand research conclusion, need from enterprise, university, individual three aspects construct comprehensive talent training system. Universities should optimize accounting professional curriculum setup, add Python financial application, AI accounting, financial data analysis and other courses, adopt project-based teaching model, combine Kaisheng Haofeng, Fuhe Group and other real cases, enhance student practical ability; Enterprises should establish regular training mechanism, for existing financial personnel carry out digital skills training, focus on improve SQL, BI tool application ability and strategic analysis ability, promote accounting-oriented talent to compound talent transformation; Financial personnel individually need proactively break through ability boundary, establish lifelong learning awareness, both need consolidate accounting standards, compliance management and other professional foundation, also need actively learn digital technology, participate in enterprise strategic decision-making, enhance career competitiveness.

6.4. Improve the Legal System and Clarify the Boundaries of Ethics and Responsibility

Regulators need to accelerate the improvement of the legal and regulatory system adapted to the development of AI accounting, and clarify the legal boundaries and responsibility division standards for the application of AI accounting.

In response to the algorithm "black box" problem, enterprises and technology providers should be required to disclose the core decision-making logic of the AI accounting system to ensure traceable processes and definable responsibilities.

For financial errors caused by AI, the principle of responsibility division should be clarified: enterprises bear the primary responsibility, technology providers bear joint liability, and financial personnel bear review responsibility, so as to provide a legal basis for dispute resolution.

At the same time, data ethics norms for AI accounting should be formulated to clarify the scope and authority of data collection, use and storage, so as to prevent the risk of privacy infringement.

Industry associations should strengthen professional ethics constraints, include the proper use of AI tools in the code of professional ethics for accountants, guide financial personnel to adhere to the bottom line of professional judgment, and put an end to over-reliance on AI.

7. Conclusion

Artificial intelligence technology, supported by core technologies such as RPA and machine learning, is bringing disruptive changes to the traditional accounting industry from the operational level, functional level and system level. It not only improves work efficiency and data accuracy through automated processes, promotes the transformation of accounting functions to value creation, but also triggers systematic adjustments in talent structure, education system and regulatory rules, and is accompanied by multiple challenges such as technical risks, industry differentiation and ethical dilemmas.

This paper combines the academic research of Xu, Wang, Wen et al. (2020) and real cases of enterprises such as Fuhe, confirming that the deep integration of AI and traditional accounting is an inevitable trend of industry development, and "human-machine collaboration, hierarchical transformation, talent adaptation, and institutional guarantee" are the core paths to cope with the changes.

Only by actively embracing technological transformation, breaking the inherent working modes and capability boundaries, improving technical application capabilities while perfecting the talent training and risk control systems, can the traditional accounting industry achieve the transformation and leap from "accounting-oriented" to "value-creating".

In the future, with the continuous iteration of artificial intelligence technology, the accounting industry will form a more intelligent, efficient and collaborative development ecology. The strategic value of accounting personnel who can use AI will be further highlighted. Accounting practitioners need to properly handle the relationship between themselves and AI, so as to achieve mutual benefit, win-win and common development.

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