

# Artificial Intelligence Is Facing The Advancement Of The Accounting Profession

Al rifai<sup>1\*</sup>, Halim Usman<sup>2</sup>, Nispa Sari<sup>3</sup>

<sup>1</sup>Faculty of economics and business, University Muhammadiyah palopo, 91922, Indonesia

<sup>2</sup>Faculty of economics and business, University Muhammadiyah palopo, 91922, Indonesia

<sup>3</sup>Faculty of economics and business, University Muhammadiyah palopo, 91922, Indonesia

Corresponding Author Email: [alrifai@student.umpalopo.ac.id](mailto:alrifai@student.umpalopo.ac.id)

## Abstract

In the era of digital transformation, artificial intelligence has become a technological innovation that has a significant impact on various aspects of life, including the professional world. The aim of this research is to determine the extent to which Artificial Intelligence has an impact on the Accounting Profession. Which has the following criteria, namely students registered at Palopo Muhammadiyah University and students in the accounting study program. The sample used in this research was accounting students at Muhammadiyah University of Palopo in using artificial intelligence in the accounting profession. The data collection used in this research is primary data, which was obtained through filling out a questionnaire prepared using a Liketr. The data analysis method in this research uses the verification method, which is an analysis to prove and find the truth of the proposed hypothesis. By using the SPSS 25 program, the results of this research show that the hypothesis test results of the Artificial Intelligence disruption variable have a positive effect on the development of the accounting profession. Based on the results in this research, it provides implications for scientific development as reference material for further reseaa.

Keywords: *AI Disruption, Accounting Profession.*

## 1. Introduction

The evolution of Artificial Intelligence technology has not only changed the way we work, but it has also changed the profession that is one of the occupations that is experiencing the impact that defines is the accounting profession. While it can provide many benefits in the field of accounting, it also raises some questions and challenges, one of which is the concern about the loss of employment for accountants who work traditionally in this context is important for us to understand how Artificial Intelligence will transform the accounting profession and how we can optimally use this technology in the workplace. So the problem that will arise is not ruled out that the development of Artificial Intelligence has had a huge impact on various fields, especially for the accountant profession that could have completely replaced its role but this issue is still a debate. With increasingly modern technology demanding that accounting can make more use of technology. It's proved to be the Artificial Intelligence (AI) that's been widely discussed in accounting. [1]

Artificial Intelligence (AI) is one of the areas of study of intelligent thoughts that can be used as a form to perform a calculation [1]. In the ever-expanding digital age, artificial intelligence technology (AI) has become one of the significant innovations. Ai covers a number of technologies designed to perform tasks that normally require human intelligence, pattern identification, decision-making, and even complex problem-solving. In the context of the business world, Ai has changed the work landscape in a variety of sectors, including accounting. [2] explains that with the idea of a new society, artificial intelligence can be a

powerful tool in transforming the big data obtained through various Internet sources in all aspects of life. (The Internet of Things).

According to a study conducted by the University of Oxford in 2015, accountants have a 95% job loss change because machines take over the role of data analysis and numbers. However, this same report found that as technology advanced, some jobs were eliminated while others were created. (Griffin, 2016). The latest developments in automation of telegraph intelligence introduce dramatic changes to the practice of many traditional professions, including accounting. [3]

Although Ai can help in some accounting tasks, Ai cannot completely replace the accounting profession. Accountants are still required to interpret data, give advice and recommendations, and ensure compliance with applicable accounting rules and standards. In 2019. CAP casnet sirumapea has been proven to cooperate with a BUMN company in the aviation sector namely PT Garuda Indonesia (persero) Tbk. Auditors of KAP casnet Sirumapee did not report any misconduct in the financial report of PT Garud Indonesia where the management at the time recorded compensation income for the right to install connectivity equipment and entertainment in the aircraft amounting to US\$ 239.9 million unless the party that was supposed to pay such compensation acknowledged that the company had not made any payment.

In this investigation there are some previous studies which investigated the [2] role of various technology fields that were pillars in the era of the revolution of industry 4.0 and society 5.0 against the current accountant profession and also discussed the development of the profession of accountant in the digital age and the benefits of information technology in general in the field of accountancy, [1] which investigates the extent to which Artificial Intelligence has an impact on the accountant's profession, [4] This research is a systematic literature review, which provides a comprehensive search and analysis of AI-based systems in organizations, overcomes gaps in existing literature, and develops a systemic understanding of AI based systems within organizations.

The aim of this research is to find out to what extent Artificial Intelligence (AI) has an impact on the accounting profession, whether the accountant profession will be replaced by Artificial intelligence.

## **2. Methodology**

The type of research used in this research is quantitative research. The population in this study is a student of Muhammadiyah University Palopo. Sampling techniques using purposive sampling. The sample used in this study was an accounting student at Muhammadiyah Palopo University in using artificial intelligence in the accounting profession. This investigation uses the TAM theory where to find out the disruptive influence of artificial intelligence on the accounting profession it is necessary to identify useful perceptions, easy-to-use perceptions and positive perceptions of the artificial intelligences that affect the accountant profession. Then you can see from the sample above that has the following criteria:

1. Students enrolled in Muhammadiyah Palopo University
2. Students of the accounting study program

based on these criteria who meet the criteria can obtain 90 respondents. The data used in this study is primary data, obtained by filling in a questionnaire that is structured using a liketer scale of 1-5 (sangat tidak setuju-sangat setuju). So the data analysis in this study using verification methods is an analysis to prove and find the truth of the hypothesis put forward, using the SPSS Program 25.

### 3. Result and Discussion

#### 3.1. Result

##### 1.) Simple Linear Regression Test

Coefficients					
Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig
	B	Std error	Beta		
(Constant)	16.425	2.565		6.402	.000
Disrupsi Ai	.249	.115	.226	2.164	.033

Source: Data processing results using SPSS 25

Based on the results of the table above, the regression equation is obtained:

$$Y = a + bX$$

$$Y = 16.425 + 0.249X$$

From the simple linear regression above can be understood the regression coefficient Constant of 16.425 indicates that if the variable Disruption Ai is zero or fixed then will accountant profession of 16,425 units of the value of the coefficient Disruptions Ai of 0.249 indicate that if disruption variable Ai increases then will increase the development of the profession of accountant of 24.9% stated significantly positive. The calculations shown here show that the t count value of 2.164 is greater than the t value of table 1.662 then for the Ai Disruption Variable with a significant value of  $0.033 < 0.05$ . It can be observed by reference to the previous sentence. This suggests that the Ai Disruption variable has a significant influence on the accountant's professional development variable.

##### 2.) Determination coefficient test results (R2)

Model	R	R Square	Adjusted R Square	Std. Error the estimate
1	.226 <sup>a</sup>	.051	.040	2.64768

Source: Data processing results using SPSS 25

Based on the above table shows that the size of the adjusted R Square is 0.040 so it can be explained that the DisruptionAi variable has no major influence of 0.4% on the evolution variable of the accountant profession while the remaining 99.6% is influenced outside the research variable.

### 3.2. Discussion

#### **Impact of Artificial Intelligence Disruption on the Development of the Accounting Profession**

The results of the test of the variable hypothesis of disruption of Artificial Intelligence against the development of the accounting profession, showed that the disruptions of artificial intelligence had a positive influence on the evolution of accounting professions. This is in line with research [2] The rapid development of technology provides many benefits to a wide range of occupational professions, including the accountant profession. Accountants benefit, by saving both time and cost and being given ease as all financial and non-financial data on the company has been integrated. While this study is not in line with [5] which shows that the disruption of the accountant profession has no influence on the interest of accounting students working as public accountants.

The conclusion section summarizes research findings, aligned with the research objectives outlined in the introduction. Then, key points derived from the discussion are explained. In general, a conclusion ends with a statement on how the research contributes to the overall field of study, indicating progress from the latest knowledge. A common mistake in this section is repeating experimental results or presenting them in a highly detailed list. The conclusion should convey scientific truths clearly. Additionally, the conclusion can also provide suggestions for future research.

The results of this investigation are also in line with the theory used, the Technology Acceptance Model (TAM) where TAM assures that with the presence of disruption Ai will give its influence on the development of the accountant profession besides that the user of AI technology is easy and does not require hard effort to use it and shows that with a certain factor can influence a person's way to make decisions about how and why they want to use the new technology.

Artificial intelligence (AI) is a form of madness and a machine that aims to improve or decrease cognition, despite the fact that it also nurtures positive behavior in many sectors and a greater sense of morality, it can present data faster and, more importantly, save more time. Upgrading oneself, by improving soft skills, is the only way to stop machines and robots taking over the accounting profession. So, we who want to be accountants in the future don't have to worry about technological advances. [6]

Artificial intelligence disruption has a significant impact on the development of the accounting profession, AI can automate routine tasks such as data entry, transaction analysis, and financial reporting. However, AI disruptions also require accountants to develop new skills, such as understanding of AI technology, and deeper data analysis and ability to adapt to rapid technological change, so that accountants who can combine human expertise with AI technology advantages will be better able to compete and thrive in a rapidly changing environment. Therefore, accountants must continue to learn and improve their professional skills in order to adapt with changing environments and make optimal use of artificial intelligence technology. So there's no shift in the accountant's role.

#### 4. Conclusion

Artificial Intelligence (AI) has a positive impact on the development of the accounting profession, offering many benefits to a wide range of professions, including accountants. AI can simplify processes such as data collection, transaction analysis, and financial reporting. However, AI also encourages organizations to develop new tools, such as understanding AI, data analytics, and adapting to rapid technological change, enabling them to use human resources better and adapt to changing environments.

#### 5. Acknowledgement

*Thank You. The Author Praises The Presence Of Allah Swt For His Grace And Guidance, Until The Author Can Complete This Research With The Title “Artificial Intelligence Is Facing The Advancement Of The Accounting Profession.”*

The purpose of writing this research is to qualify in achieving a Bachelor's degree in the Accounting Studies Program of the Faculty of Economics and Business of Muhammadiyah University Palopo

Thank you to my family my two parents, Mr. Marlin and Mother Marlina along with my brothers who have given moral support and prayer in the course of this study, extend my greatest thanks to my mentor lecturers, Mr. Halim Usman and Mother Nispa Sari, for the valuable guidance, direction, and input given during the writing of this research, Thank you to the lecturers at the Muhammadiyah University of Palopo.

#### 6. Reference

- [1] M. F. Triatmaja, P. S. Akuntansi, F. Ekonomika, D. Bisnis, and U. Muhammadiyah, “Dampak Triatmaja, M. F., Akuntansi, P. S., Ekonomika, F., Bisnis, D., & Muhammadiyah, U. (n.d.). Dampak Artificial Intelligence ( AI ) Pada Profesi. 1007–1019. Artificial Intelligence ( AI ) Pada Profesi,” pp. 1007–1019, 2019.
- [2] M. I. T. B. N. Sumadi, R. Putra, and A. Firmansyah, “Peran Perkembangan Teknologi Pada Profesi Akuntan Dalam Menghadapi Industri 4.0 Dan Society 5.0,” *J. Law, Adm. Soc. Sci.*, vol. 2, no. 1, pp. 56–68, 2022, doi: 10.54957/jolas.v2i1.162.
- [3] Putri Dwima Ernis and Padli Pirdaus, “Dampak Teknologi Artificial Intelligence Pada Profesi Akuntansi,” *Koema J. Ekon. Manajemen, Akunt.*, vol. 2, no. 1, pp. 131–137, 2022, doi: 10.56799/ekoma.v2i1.1154.
- [4] H. A. Manel, W. Sania, N. Fadhillah, and A. Mahmud, “Implementasi Artificial Intelligence dalam Sistem Informasi Akuntansi dan Manajemen,” *J. Akunt. Bisnis dan Ekon.*, vol. 9, no. 2, pp. 3460–3467, 2023, doi: 10.33197/jabe.vol9.iss2.2023.1181.
- [5] E. D. Nur, “Pengaruh Pasar Tenaga Kerja, Kompensasi Finansial, Disrupsi Akuntan Dan Lingkungan Kerja Dalam Karir Akuntan,” *Curr. J. Kaji. Akunt. dan Bisnis Terkini*, vol. 4, no. 1, pp. 87–102, 2023.
- [6] E. Martaseli, “the Impact of Artificial Intelligence on the Accounting Profession in the Era of Industry 4.0 and Society 5.0,” *J. Account. Sustain. Soc. (JASS)*, vol. 05, pp. 1–9, 2023.