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بەشی ژمێریاری

The Effect of Artificial Intelligence (AI) on the Future of the Accounting and Auditing Professions

A Graduation Project submitted to Department of Accounting/College of Administrative and Financial Sciences in Partial Fulfillment of the Requirements For the degree of Bachelor of Science

Accounting

Presented By:

Yasir Hayder Fadhil
Ahmed Ali Mohammed
Aram Ayad Jabbar
Abdullah Saadoun Mohsen

Supervised by

A.L Hevi Mohammed Qader

March 6, 2025

Certification

I certify that this project was prepared under my supervision at the Department of **Accounting**, College of Administrative and Financial Science, and University of Cihan as a partial requirement for the degree of:

Bachelor of Science

In

Accounting

Supervisor

A.l Hevi Mohammed Qader

Date: / / 2025

In view of the available recommendation, I forward this project for debate by the examining committee.

L. Dashty Ismail Jamel

Head of Department of Accounting

College of Administrative and Financial Science

Cihan University

Date: / / 2025

We, the examining committee, certify that we have read this project and have examined the students in its contents and that in our opinion it is adequate as a partial requirement for the degree of:

Examining committee:

Bachelor of Science In **Accounting**

Approved for the department committee of undergraduate studies.

L. Dashty Ismail Jamel

Head of Department of Accounting

College of Administrative and Financial Science

Cihan University

Date: / / 2025

DEDICATION

This research is respectfully dedicated to our esteemed families and valued friends, whose constant support, encouragement, and belief in our potential have been instrumental in the successful completion of this work. We also extend our sincere gratitude to the scientific staff, whose guidance, knowledge, and dedication have significantly enriched our academic journey. Their unwavering presence and motivation have served as a foundation throughout this endeavor.

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Abstract

The study aimed to find out the effect of artificial intelligence (AI) on the future of the accounting and auditing professions. It refers to the impact of AI technologies in transforming the way accounting and auditing tasks are performed. AI can automate routine processes, improve accuracy, enhance data analysis, and optimize decision-making, potentially reshaping job roles, increasing efficiency, and introducing new challenges and opportunities within these professions.

The study adopted a descriptive and analytical approach to achieve its objectives. The study sample consisted of employees of the company and lecturers at a university in the city of Erbil. A total of 80 questionnaire forms were distributed, and 72 forms were collected. The data were then analyzed using the statistical program SPSS (Version 25). The study reaches several conclusions and the most important: there has a positive significant relation between our study variables which they are AI and (Accounting – Auditing). And the study suggested a set of suggestions, most important: Regulatory bodies and industry associations should develop specialized training courses to enhance auditors' and accountants' proficiency in working with AI-powered systems.

Keywords: AI, Accounting, Auditing, Accounting Profession.

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Chapter One

Literature review and the general framework of the study and its methodology

Chapter One
Literature review

1.1 Introduction

The routines used by accountants in their work are evolving as the technology growth (Moll & Yigitbasioglu, 2019). This growth will have a big impact globally, especially on human beings in their personal and working life. It is more apparent as the amount of new technological innovations are rising (Sherif & Mohsin, 2021). Among the growth of technology is artificial intelligence (AI) which is notably significant (Battina, 2018). AI is capable of imitating human thinking such as decision-making and communication, in which it is prepared to play a crucial role in the future (Zhang et al., 2023; Grosu et al.,2023; 2019). In the accounting profession, AI is competent in replacing employees repetitive daily work (Moll & Yigitbasioglu, 2019; Pauceanu et al., 2020).With the advancement of the digital landscape, there is a wide concern concept that AI could leave traditional jobs outdated (Rawashdeh, 2023; Sherif & Mohsin, 2021).This concern is predominantly rampant among those ambitious to become accountants, as they believe their profession will be overshadowed by rapid technological and software developments (Boritz & Stathopoulos, 2023). However, this belief is misguided as the reality is quite the opposite, in which the demand for skilled and knowledgeable accountants is at an all-time high, despite the revolutionary changes brought about by advanced technology (Zhang et al., 2023; Handoko et al., 2019). There are still a lot of professional accountants who works for overseas firms, especially those trained by the big companies. The job of accountants is still significant because they will be asked to look at the "bigger picture" by giving financial advice, figuring out their clients' financial situations, and putting more emphasis on things like analytics. However, as organizations increasingly adopt AI tools for data analysis, risk assessment, and decision-making, the role of accountants and auditors is evolving from routine tasks to strategic advisory functions. Despite these advancements, the rapid pace of AI development raises pertinent questions about the future competencies required for professionals in these fields. Specifically, how will AI influence the skill sets necessary for accountants and auditors, and what implications does it hold for the integrity and reliability of financial reporting? Moreover, this research aims to explore the multifaceted effects of AI on the accounting and auditing professions, examining both the potential benefits and the challenges that arise from this technological evolution. By analyzing current trends and forecasts, this study seeks to contribute valuable insights into how AI is poised to redefine the future of these professions, highlighting the importance of adaptive strategies for professionals navigating this new landscape.

1.2 Previous studies

-The role of artificial intelligence in the evolution of the accounting profession This study examines the growing influence of AI in the accounting profession, emphasizing how it automates repetitive tasks like transaction categorization and financial reporting. Smith and Patel (2021) highlight the potential for AI to reduce errors and improve operational efficiency. The study also discusses how accountants must adapt to new technologies by enhancing their skills in areas such as data analysis and AI system management to stay relevant in the evolving profession. (Smith, J., & Patel, R. (2021). *The role of artificial intelligence in the evolution of the accounting profession*. *Journal of Accounting and Technology, 12*(3), 45– 59).

-AI in auditing: Enhancing audit quality and efficiency Williams and Thomas (2022) explore the application of AI in auditing, focusing on its ability to analyze large datasets and detect anomalies more efficiently than traditional methods. The study demonstrates how AI can improve audit quality by providing real-time insights and detecting fraud. The authors also highlight the challenges of integrating AI into auditing practices, such as the need for skilled professionals to operate and manage AI systems while ensuring ethical compliance.(Williams, A., & Thomas, L. (2022). *AI in auditing: Enhancing audit quality and efficiency*. *International Journal of Auditing and Technology, 15*(2), 88–102.)

-Artificial intelligence in accounting: Transforming financial management practices This paper delves into the broader impact of AI on financial management, specifically its role in enhancing decision-making processes and improving accuracy in financial reporting. Kumar and Gupta (2020) discuss the advantages of using AI for predictive analytics, tax optimization, and regulatory compliance. The study suggests that AI will lead to more strategic roles for accountants as routine tasks become automated. (Kumar, R., & Gupta, P. (2020). *Artificial intelligence in accounting: Transforming financial management practices*. *Global Accounting Review, 18*(4), 99–115.)

-The impact of AI on auditing: Challenges and opportunities for the profession Zhang and Lee (2023) investigate the specific challenges and opportunities presented by AI in the auditing field. Their study highlights how AI tools can significantly enhance audit efficiency by automating data analysis and identifying risks in real-time. However, the authors emphasize the need for continuous education and training for auditors to effectively leverage AI technologies while maintaining audit quality and ethical standards. (Zhang, Y., & Lee, H. (2023). *The impact of AI on auditing: Challenges and opportunities for the profession*. *Journal of Auditing and Assurance Services, 29*(1), 72–85.)

1.3 The Problem of the Study

The increasing integration of artificial intelligence (AI) into accounting and auditing raises concerns about its impact on traditional professional roles, decision-making processes, and the skill sets required for practitioners. This study seeks to address the problem of understanding how AI is reshaping these professions, including its effect on the accuracy and efficiency of decision-making, the readiness of professionals to adopt AI-based tools, and the implications for ethical standards, accountability, and regulatory frameworks.

1.4 The Objectives of the Study

1- To analyze the impact of artificial intelligence on traditional accounting and auditing professions.
2- To evaluate how AI influences decision-making processes in accounting and auditing professions.

1.5 Research Model

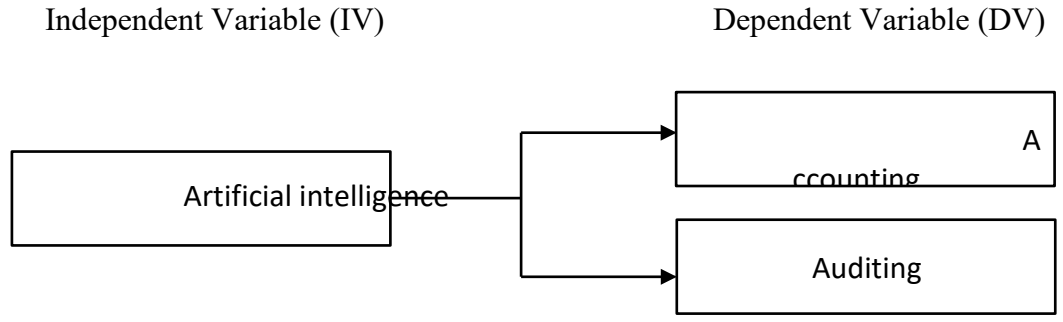


Figure (1.1) of our research model

1.6 The Hypothesis of the Study

H_0: Artificial Intelligences (AI) is positively affected on accounting and auditing.

H_1: Artificial Intelligences (AI) is negatively affected on accounting and auditing.

1.7 The Limits of the Study

1- Spatial limits: the study examined a number of companies and universities in the city of Erbil exclusively, which amounted to (2) companies and (1) universities.
2- Time limits: the period of preparing the applied study in the universities researched, which began to distribute the questionnaire, retrieve it and analyze it spanned (5/1/2025) to (18/1/2025).
3- Human limits: the current study includes the employers and university lectures whose number is (72) lecturers and employers.
4- Significant limits: the study was limited to knowledge of how AI affected on accounting and auditing profession.

1.8 The Methodology of the Study

To access the data and information needed for the completion of the research, the researchers has set several hypotheses and relies on descriptive analysis. The research relied on several sources to cover the theoretical and field framework through the following methods:

1. Theoretical framework: In order to cover the theoretical side of the study, the researcher relied on English sources found in the past researches and papers as well as accessing the global information network (the Internet) that helped the researcher in this field.
2. Field framework: To obtain data on the field side, the study relied on the following methods:
    A. The researcher has visited the universities and companies in the city of Erbil for the purpose of obtaining the primary data and determining the research population and its sample.
    B. The questionnaire is the main tool for obtaining data: the first axis is related to the general personal information about the respondents (gender, age, Participating Categories, and years' experience in accounting and auditing). And the second axis focused on the measures of the variables of the research.

1.9 The Sample of the Study

The research population consists of the employees of the company and lecturers at Cihan University.

Chapter Two
Theoretical Applied

Chapter Two
Theoretical Framework

2.1 Background of Artificial Intelligence in Accounting and Auditing

Artificial Intelligence (AI) has emerged as one of the most influential technologies in modern times, affecting nearly every professional domain, particularly accounting and auditing. The origins of AI research trace back to the 1950s, but significant attention was given in the 1980s and 1990s, when early applications began to be explored in various industries. However, during that period, the technology faced challenges due to limited computing power and lack of sufficientdata, leading to a temporary decline in interest (Nur Syamimi Afiqah Zainain,&Ulaganathans Subramania,2024, p849). In the early 2000s, AI research experienced a strong resurgence, driven by advancements in machine learning, data analytics, and computing infrastructure. Researchers began to focus on how machines could mimic human cognitive processes to perform tasks such as decision-making, learning from data, and adapting over time. These developments opened new doors for practical applications, particularly in the accounting sector, where vast amounts of financial data are processed daily. In the context of accounting and auditing, AI is now seen as a key enabler for the future. Traditional accounting systems relied heavily on manual data entry, reconciliation, and report generation all tasks prone to human error. AI, however, enables the automation of these tasks with high accuracy and efficiency. This transition is essential for maintaining competitiveness in a globalized business environment that demands real-time financial insights and transparent reporting (Nur Syamimi Afiqah Zainain, & Ulaganathan Subramania, 2024, P850). Moreover, AI supports sustainable development within the accounting profession by reducing paper-based processes, lowering operational costs, and enhancing audit quality. As organizations seek to adopt more eco-friendly and efficient practices, the role of AI becomes even more crucial. Therefore, integrating AI in accounting and auditing is not merely a trend but a necessity for future success and sustainability.Artificial Intelligence has various applications in today's society. It is becoming essential for today's time because it can solve complex problems with an efficient way in multiple industries, such as Healthcare, entertainment, finance, education, etc. AI is making our daily life more comfortable and faster.

2.2 Applications of AI in Accounting and Auditing

AI technologies are currently being applied in numerous accounting and auditing functions. These applications not only improve efficiency but also transform the roles of accounting professionals. Among the most impactful uses is Robotic Process Automation (RPA), which automates repetitive tasks such as invoice processing, transaction entry, and payroll calculations. By using RPA, firms can complete these tasks in a fraction of the time and with greater accuracy (Neha Saini, 2023, P357). Another prominent application is the use of Machine Learning (ML) in auditing. ML

algorithms can analyze massive datasets to identify patterns, detect anomalies, and flag transactions that require further investigation. This helps auditors perform more comprehensive and accurate risk assessments. Additionally, AI can assist in continuous auditing an approach where financial transactions are analyzed in real-time rather than through periodic sampling,

significantly improving transparency and fraud detection (Neha Saini, 2023, P357). In financial forecasting and budgeting, AI tools can analyze historical financial data to predict future trends, thus providing better strategic insights for decision-making. Tools like natural language processing (NLP) can even read and interpret financial documents, contracts, and regulatory texts, which traditionally consumed a lot of time and effort. AI is also being used in compliance monitoring, helping organizations adhere to financial regulations by constantly analyzing data for discrepancies. Moreover, in the auditing profession, AI systems are helping auditors manage the increasing complexity of financial systems. These systems can cross-reference thousands of transactions across multiple databases within seconds, a task that would take human auditors days or even weeks to complete. Despite these advances, it's important to acknowledge that AI tools are not meant to replace human professionals but rather to augment their capabilities. Accountants and auditors can now focus more on interpretation, communication of findings, and advisory services — roles that require professional judgment and ethical reasoning that AI cannot replicate (Neha Saini, 2023, P358).

2.3 The Future Impact of AI on the Accounting and Auditing Professions

The future of accounting and auditing will be significantly shaped by the evolution of AI technologies. With the increasing adoption of digital platforms and big data analytics, professionals in these fields must prepare for a paradigm shift in how their roles are defined and executed. AI will not eliminate these professions but will change the required skill sets, emphasizing digital literacy, critical thinking, and ethical decision-making. One of the major future impacts is the elevation of professional roles. As AI takes over routine tasks, accountants and auditors will shift toward more strategic roles such as financial analysts, risk managers, and compliance advisors. These roles demand not only financial knowledge but also strong analytical and technological skills. Professionals who fail to adapt may find themselves outdated in a fast-changing landscape (Nur Syamimi Afiqah Zainain, & Ulaganathan Subramania, 2024, P853). Another impact is the growing need for interdisciplinary knowledge. Future accountants will be expected to understand data science principles, AI tools, and cybersecurity. They will need to collaborate with IT professionals and data scientists to ensure that AI systems are functioning correctly and ethically. This means that accounting education programs must evolve to include AI-related subjects such as data analytics, programming basics, and ethical issues in technology. Furthermore, the use of AI raises ethical and regulatory challenges. For instance, if an AI system fails to detect fraud due to poor training data or biased algorithms, who is responsible the auditor, the software developer, or the organization? As AI continues to play a bigger role in auditing decisions, regulatory bodies will need to update standards and frameworks to address these issues (Neha Saini, 2023, P359). AI is set to enhance, not replace, the accounting and auditing professions. It will lead to more accurate, timely, and data-driven decision-making, while also requiring professionals to upgrade their skills and adapt to new roles. Those who embrace this technological evolution will find themselves at the forefront of a smarter, more efficient financial world.

2.4 Benefits of Using Artificial Intelligence

Artificial Intelligence (AI) has become a transformative force in the accounting and auditing professions, offering significant benefits that enhance accuracy, efficiency, and decision-making. One of the primary advantages of using AI is its ability to automate repetitive and rule-based tasks such as data entry, invoice processing, and account reconciliation. This automation significantly reduces the workload on accounting personnel and minimizes human error, which in turn improves the overall reliability of financial reporting (Deloitte, 2023, p.212). Another major benefit is the increased detection and prevention of fraud. AI systems, especially those integrated with machine learning algorithms, are capable of analyzing vast amounts of financial data in real time to identify irregularities and suspicious activities that would be difficult for human auditors to detect manually. This improves internal control and strengthens the integrity of financial systems (PwC, 2024, p.180). AI also enhances workflow efficiency by providing instant insights and predictive analytics. For instance, forecasting future financial trends based on historical data enables accountants to make better strategic decisions. AI tools can generate real-time financial reports that assist management in understanding the financial health of the organization without delay (Kokina & Davenport, 2017, p.117). Additionally, AI improves transparency and accountability in accounting practices. Every action taken by the system is logged with a timestamp, ensuring traceability of changes and enhancing audit trails. This level of accountability is essential for compliance with international financial reporting standards and regulatory requirements (Ernst & Young, 2023, p.97). Another important benefit is the ability of AI to support strategic decision-making. With AI analyzing large datasets, it can identify patterns and correlations that may not be visible to human analysts. This supports accountants in offering advisory services to management, guiding investment and budget decisions with greater confidence and data-backed evidence (Schroeder & Gibson, 2022, p.204).

Furthermore, AI reduces operational costs over time. Although the initial implementation of AI tools may require investment, the long-term savings from reduced labor hours, error correction, and audit preparation make it a cost-effective solution for many organizations (Neha Saini, 2023, p.357). The integration of AI into accounting practices is not merely a technological upgrade but a strategic advantage. It strengthens fraud detection, improves efficiency, enhances transparency, and enables smarter financial decisions. These benefits position AI as a vital tool in shaping the future of accounting and auditing.

2.5 Conceptual Review on Artificial Intelligence on Accounting Profession

In the field of accounting, artificial intelligence (AI) refers to the implementation of machine learning, natural language processing, and robotic process automation to simplify accounting processes. The concept of AI involves machines carrying out tasks that typically require human intelligence in an AI strategy. Al can be utilized for various accounting tasks, including data entry, financial analysis, and fraud detection. Automating these tasks with Al can save time, reduce errors, and provide valuable insights for accountants to make informed decisions. AI technology allows accountants to allot their attention towards more complex activities that need human cognitive abilities, while it can rationalize decision-making processes, save costs, and improve overall efficiency. (Thakker & Japee, 2023).

2.6 Impact of AI Applications on Accounting and Auditing

Integration of AI in the accounting and auditing profession has resulted in great advancements for the profession, such as making decision-making capabilities as perfect as can be, streamlining processes, and eliminating monotonous and repetitive tasks. Contemporary operations of AI technology in accounting and financial reporting span over a large range of processes and tasks to be performed, which offers substantial benefits in effectiveness and strategic perceptiveness. shed light on some of these operations which include: (Hasan El-Mousawi, etl, 2023, P6)

- Automated Data entry and Reconciliation: AI applications can value fiscal information extracted from various resources.
- Financial Data Analysis: AI applications can detect and analyze patterns and allow analysis of data.
- Preparation and Analysis of Financial Statements: AI restructures the process of financial statements preparation by automating and categorizing data collection, and generating reports.
- Reduced Accounting Costs: By using AI systems, routine tasks in accounting and auditing become more accurate.
- Cash Flow Management: AI technology can help manage and monitor cash flows.
- Tax Compliance: AI applications can assist in ensuring compliance with tax regulations.

2.7 Disadvantages and Challenges of Using AI Applications in Auditing and Accounting

A great many people have already tried or heard how using AI technology has revolutionized modern, every-day life. However, AI has its disadvantages and challenges as well. As for the disadvantages of implementing AI in the auditing and accounting profession. These include: (Hasan El-Mousawi, etl, 2023, P7)

- The huge cost of building, updating and maintaining systems.
- Prolonged decision processes as a result of exploring more alternatives.
- Lacking the abilities of human beings to practice reasoning, exercise professional skepticism and exert professional judgment.
- Increasing technological unemployment.
- Frequent changes in law and regulations also require updating the AI system, and creating possible income inequality and reduction in the need of labor.

2.8 Applications of Artificial Intelligence and the Future of the Accounting and Auditing Profession

Artificial intelligence has entered all areas of life, including the business world, as the smart systems used within economic units have demonstrated their crucial role in efficiently and effectively performing complex and precise tasks. This is especially evident in their ability to solve problems, evaluate alternatives, and determine the best possible solutions. The rapid and qualitative advancements brought about by the information and technological revolution have led to the emergence of new applications and programs characterized by diversity and continuous innovation. As a result, competition at the global market level has intensified. Modern applications of information technology have increasingly integrated artificial intelligence and smart systems into accounting and auditing. Consequently, AI systems have become capable of handling many accounting and auditing functions, such as tax transactions, bank reconciliations, and risk assessment. (امیر هم عادل جیهانٔ,2022, P259)

Based on the above and according to the study, the following points are evident:

A- Artificial intelligence is one of the most important technologies of the present era and the language of the near future. It can analyze and understand commands through speech and interact intelligently with humans.

B- Rapid technological advancements require countries to adopt modern technologies to access artificial intelligence and leverage its applications in various fields, especially in accounting and auditing.

C- Artificial intelligence systems are evolving rapidly through multiple technologies and programs characterized by diversity and continuous innovation. These include expert systems, neural networks, genetic algorithm systems, intelligent agent systems, and fuzzy logic systems.

Chapter Three
Applied Part

Chapter Three Applied Part

3.1 Introduction:

This chapter contains the practical part, which we have prepared a questionnaire and distribute it on the Accountant, Auditor, and Lecturer at university, after we collected the data from the different types of company and universities, we distributed 80 questionnaire form after that we got 72 correct forms. and then we analyzed the data with a statistical program Statistical package for social science (SPSS V.20). we used the (classification table, t-test and correlation). moreover, we have used the Cronbach's Alpha test to determining the reliability of our study data. Here the p-values that greater significant level (0.05) is not significant but when the p-values that less than (0.05) shows that there is a significant relation between them.

3.2 Personal information

Table (3.1) below shows the frequency and percentage of the personal information's

Personal Information	Classification	Frequency	Percent
Gender	Male	51	70.8%
	Feale	21	29.2%
Age	18 - 30	30	41.7%
	31 - 42	27	37.5%

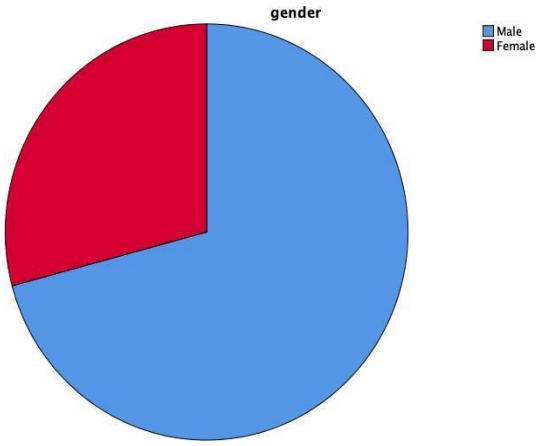
	42 and above	15	20.8%
Participating Categories	Accountant	49	68.1%
	Auditor	13	18.1%
	Lecturer at a University	10	13.9%
Experience in Accounting and Auditing	Less than 5 years	19	26.4%
	5 – 10	18	25%
	10 - 15	16	22.2%
	15 -20	14	19.4%
	20 and above	5	6.9%

The gender distribution includes males and females, with percentages of 70.8% and 29.2%, respectively. Furthermore, most of the respondents are aged between 18 - 30 years with percentages 41.7%. In addition, the majority of our respondents work as accountants for 68.1% of the total. Moreover, most respondents have less than five years of work experience in accounting and auditing.

3.3 Pie Chart

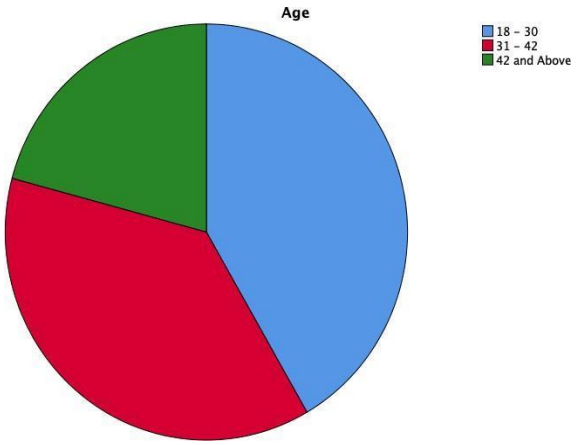
These pie charts show the percentages of our personal information

Gender: As concluded from Chart (3.1), it shows the gender distribution of the sample respondents.



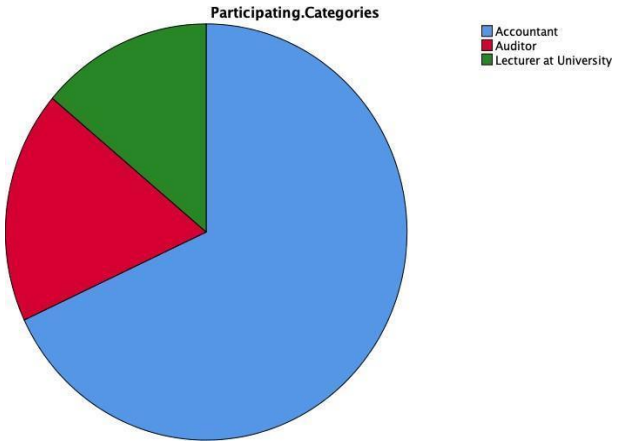
As we can see in Chart (3.1), shows that blue color represents to males, and red color represents to females. This shows that most of the respondents were male.

Age: As concluded from Chart (3.2), it shows the age distribution of the sample respondents.



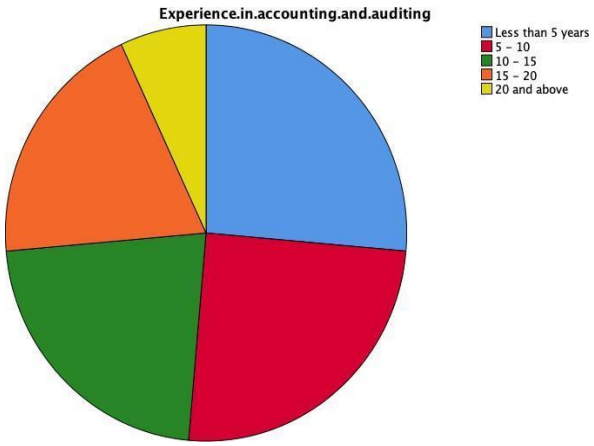
As we can see in Chart (3.2), the blue color represents ages 18 - 30, the red color represents ages 31 - 42, and the green color represents ages 42 and above. This indicates that most of the respondents were aged 18 - 30.

Participating Categories: As concluded from Chart (3.3), it shows the participating categories distribution of the sample respondents.



As we can see in Chart (3.3), the blue color represents to accountant, the red color represents to auditor, and the green color represents to lecturer at university, and above. This indicates that most of the respondents work as accountants.

Experience in accounting and auditing: As concluded from Chart (3.4), it shows the experience in accounting and auditing distribution of the sample respondents.



As we can see in Chart (3.4), the blue color represents less than 5 years of experience, the red color represents 5 - 10 years of experience, the green color represents 10 - 15 years of experience, the orange color represents 15 - 20 years of experience, and the yellow color represents 20 years and above. This indicates that most of the respondents have less than five years of work experience in accounting and auditing.

3.4 Frequency table for the questions

Table (3.2) below shows the frequency and percentage of the questions

Questions	Classification	Frequency	Percent
A2	Neutral	7	9.7%
	Agree	44	61.1%
	Strongly Agree	21	29.2%
A7	Disagree	3	4.2%
	Neutral	17	23.6%
	Agree	31	43.1%
	Strongly Agree	21	29.2%
A8	Strongly Disagree	2	2.8%
	Disagree	3	4.2%
	Neutral	14	19.4%
	Agree	32	44.4%
	Strongly Agree	21	29.2%
B3	Disagree	1	1.4%
	Neutral	7	9.7%
	Agree	32	44.4%
	Strongly Agree	32	44.4%
B4	Disagree	2	2.8%
	Neutral	8	11.1%
	Agree	35	48.6%
	Strongly Agree	27	37.5%
B5	Disagree	1	1.4%
	Neutral	8	11.1%
	Agree	44	61.1%
	Strongly Agree	19	26.4%
C3	Disagree	1	1.4%
	Neutral	17	23.6%
	Agree	29	40.3%
	Strongly Agree	25	34.7%
C5	Disagree	1	1.4%
	Neutral	13	18.1%
	Agree	35	48.6%
	Strongly Agree	23	31.9%
	Disagree	1	1.4%
	Neutral	12	16.7%

C8	Agree	35	48.6%
	Strongly Agree	24	33.3%

The table above presents the frequency and percentage of responses to each question labeled of A, B, and C. As shown, in questions A2, A7, and A8 most of respondents selected "Agree" with 61.1% for A2, 44.4% for A8, and 43.1% for A7. The least common responses lead to QA8 which have chosen "Strongly Disagree" with the percentage of (2.8%). after it comes the QA2 with percentage of (4.2%) which belongs to "Disagree", moreover, the QA7 comes with the percentage of (9.7%) after them. In question B3, most of respondents selected "Agree and Strongly Agree" with the same percentage of (44.4%), while in questions B4 and B5, the common responders selected "Agree" with (48.6% for B4 and 61.1% for B5). The lowest percentage of responses leads to B3 and B5 with the same percentage of (1.4%). in questions C3, C5, and C8, most respondents selected "Agree," with 48.6% for both C5 and C8, and 40.3% for C3. The least common response for these questions was "Disagree," which occurred at the same low rate of 1.4%.

3.5 Reliability Statistics

Table (3.3) shows the degree of Cronbach's Alpha which equals (0.712) which means that our study data is Reliable because its result is greater than 0.6 so it shows a positive point for our study data.

Reliability Statistics

Cronbach's Alpha	N of Items
.712	9

3.6 t-test

Table (3.4) shows the one sample t-test

One-Sample Test					
Test Value = 3					
	N	**Mean**	**Std. Deviation**	**T-test**	**P-Value**
Q. A2	72	4.19	0.597	16.986	0.000
Q. A7	72	3.97	0.839	9.836	0.000
Q. A8	72	3.93	0.954	8.275	0.000
Q. B3	72	4.32	0.709	15.799	0.000
Q. B4	72	4.21	0.749	13.681	0.000
Q. B5	72	4.13	0.649	14.716	0.000
Q. C3	72	4.08	0.801	11.483	0.000
Q. C5	72	4.11	0.742	12.703	0.000
Q. C8	72	4.14	0.737	13.105	0.000

Here we can see the p-values are less than (0.05), which means that there is a highly significant relation between **QA 2.7.8**, **QB 3.4.5**, and **QC3.5.8**, with the hypothetical Mean.

3.7 Correlations

Table (3.5) determines the correlations between our study questions

Correlations										
		Q. A2	Q. A7	Q. A8	Q. B3	Q. B4	Q. B5	Q.C3	Q.C5	Q.C8
Q. A2	Pearson Correlation	1								
	Sig. (2-tailed)									
Q. A7	Pearson Correlation	0.095	1							
	Sig. (2-tailed)	0.425								
Q. A8	Pearson Correlation	0.148	.402**	1						
	Sig. (2-tailed)	0.216	0							
Q. B3	Pearson Correlation	0.184	.300*	.491**	1					
	Sig. (2-tailed)	0.122	0.011	0						
Q. B4	Pearson Correlation	-0.029	.256*	.257*	.350**	1				
	Sig. (2-tailed)	0.81	0.03	0.029	0.003					
Q. B5	Pearson Correlation	-0.027	0.214	0.196	.433**	.322**	1			
	Sig. (2-tailed)	0.82	0.072	0.098	0	0.006				
Q.C3	Pearson Correlation	0.084	0.192	.358**	.275*	0.182	0.142	1		
	Sig. (2-tailed)	0.485	0.106	0.002	0.019	0.126	0.233			
Q.C5	Pearson Correlation	0.014	0.005	0.091	0.119	0.186	0.029	0.15	1	
	Sig. (2-tailed)	0.906	0.967	0.449	0.319	0.118	0.807	0.208		
Q.C8	Pearson Correlation	0.098	0.211	.434**	.372**	0.202	.287*	.338**	0.152	1
	Sig. (2-tailed)	0.414	0.075	0	0.001	0.089	0.014	0.004	0.204	

The correlation table highlights significant relationships among variables, with (Q.A8, Q.B3) and (Q.C8) showing moderate positive correlations ($r > 0.3$, $p < 0.01$). (Q.B3) is central, correlating significantly with (Q.A8, Q.B5) and (Q.C8), suggesting interconnectedness. (Q.A8) also links notably with (Q.A7) ($r = 0.402$, $p < 0.01$) and (Q.B4), ($r = 0.257$, $p < 0.05$).
Meanwhile, (Q.A2) and (Q.C5) show weak or no significant correlations, indicating independence. Overall, the findings highlight strong interrelations among some variables while others remain isolated. These insights could inform deeper exploration of constructs in the research.

Chapter Four
Conclusions and Suggestion

Chapter Four
Results, Conclusion and Recommendations

Results

The results can be reviewed according to each field as follows:
1-Questions A2, B3, and B4 showed high agreement (61.1%, 44.4%, and 48.6% "Agree" responses, respectively), suggesting broad consensus on topics like AI utility or professional practices.
2-Cronbach's Alpha (0.712) confirmed the study's data reliability (>0.6 threshold), validating the internal consistency of the survey instrument.
3-T-tests revealed all tested questions (e.g., A2, B3, C8) had p-values <0.05, indicating strong statistical significance against the hypothetical mean.
4-Q.A8 and Q.B3 showed moderate positive correlations ($r = 0.491$, $p < 0.01$), while Q.A2 and Q.C5 were weakly correlated, highlighting interconnected themes (e.g., AI adoption) versus isolated factors.

Conclusion

Artificial intelligence is clearly transforming the accounting and auditing professions, with participants largely agreeing that it boosts accuracy, supports better decision-making, and reduces repetitive tasks. While AI offers many advantages, it also presents challenges, particularly the need for updated skills and concerns around data security. Overall, AI is seen as a valuable tool that reshapes professional roles and opens up new opportunities rather than replacing human expertise. The analysis confirms the positive impact of AI, with reliable survey data and statistically significant results supporting these findings. Moreover, the correlations suggest that AI use is closely tied to evolving professional practices, though some areas remain less connected and may require further study.

Discussion and Recommendations

AI will transform accounting and auditing by automating routine tasks and improving accuracy. Professionals will need to adapt by focusing on more complex, judgment-based tasks

- To better integrate AI in accounting and auditing, future work should focus on:

1- Regulatory bodies and industry associations should develop specialized training courses to enhance auditors' and accountants' proficiency in working with AI-powered systems.
2- Future research should focus on designing and implementing tailored AI models for key financial sectors (e.g., banking, insurance, corporate accounting) to improve accuracy, efficiency, and decision-making.
3- Accounting firms and audit agencies should encourage accountants and auditors to use AI tools in their work by providing training, incentives, and practical examples.
4- Universities should incorporate AI-based accounting software and analytical techniques into undergraduate programs to equip future graduates with industry-relevant skills.

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المصدر

1 - جيهان عادل أمير هم،"(٢٠٢٢) أثر إستخدام تطبيقات الذكاء الإصطناعي على مستقبل مهنة المحاسبة والمارجعة)دارسة ميدانية"(مجلة البحوث المالية والتجارية.

Appendix
Questionnaire

Dear Respondent,

We are conducting a brief survey on the effect of artificial intelligence (AI) on the future of the accounting and auditing professions. Your input will help us understand how AI is shaping these fields.

The survey will take about 30 minutes to complete. Please tick one of these options based on your opinions about a particular statement.

Gender	Male	
	Female	
Age	18 – 30	
	31 – 42	
	42 and above	
Participating Categories	Accountants	
	Auditors	
	Lecturer of university	
Year's Experience in Accounting and Auditing	Less than 5 years	
	5 - 10	
	10 – 15	
	15 - 20	
	20 and above	

Thank you for your participation.

Section One: Personal Information

Section Two: Study Variables

Factors and aspects of applying artificial intelligence systems						
N	**Paragraph**	**Strongly disagree**	**Disagree**	**Neutral**	**Agree**	**Strongly agree**
1	Accounting and auditing are changing due to artificial intelligence (AI).					
2	Financial fraud and abnormalities will be easier to identify with the use of AI technologies.					
3	Professionals in accounting and auditing will need to modify their skill sets in order to incorporate AI.					
4	Within the next ten years, AI will supplant conventional auditing techniques.					
5	Applications of AI are less expensive than conventional bookkeeping procedures.					
6	Data security and privacy are major problems when using AI in accounting and auditing.					
7	AI will result in the development of new positions in the auditing and accounting industries.					
8	Artificial intelligence (AI) will improve decision-making process in accounting and auditing					
The impact of artificial intelligence applications in enhancing strategies and methods within the accounting and auditing fields						
1	The nature of accounting job is changing due to artificial intelligence (AI).					
2	In the future, AI will lessen the need for human accountants.					
3	Applications of AI will increase accounting data's speed and accuracy.					
4	AI will help accountants focus on more strategic and analytical tasks rather than repetitive processes.					
5	AI will improve accounting professionals' financial reporting and decision-making.					

6	The likelihood of human inaccuracy in financial data will decrease with the application of AI in accounting.					

7	AI will open up new career opportunities in the accounting field.					
8	The implementation of AI in accounting will necessitate experts upgrading their knowledge and abilities.					
Effects of artificial intelligence applications on accounting and auditing roles						
1	Artificial intelligence (AI) is transforming the auditing profession.					
2	In the future, AI will lessen the necessity for human auditors.					
3	Applications of AI will increase the dependability and accuracy of audit results.					
4	AI will make it easier for auditors to spot financial anomalies and fraud.					
5	AI's ability to automate routine data will improve audit processes' efficiency.					
6	It will be necessary for experts to update their technological abilities in order to adopt AI in auditing.					
7	AI technologies will allow auditors to focus more on complex and analytical aspects of audits.					
8	AI will boost audit professionals' overall productivity.					