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# INTRODUCING ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN ACCOUNTING AND AUDITING: OPPORTUNITIES AND LIMITATIONS



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**Abstract:** Digital transformation processes are deeply penetrating all sectors, including the accounting and auditing system. In particular, the introduction of Artificial Intelligence (AI) technologies is fundamentally changing the processes of processing, analyzing and controlling financial data. This article analyzes the main directions, advantages and existing disadvantages of using artificial intelligence in the field of accounting and auditing.

The results of the study show that AI-based programs allow for the rapid and accurate processing of large volumes of financial data, reducing errors, detecting fraud, and automating audit processes. At the same time, there are also disadvantages such as excessive dependence on technology, problems with data security, high implementation costs, and a lack of qualified specialists.

The article substantiates the necessary organizational, technical, and legal conditions for the effective use of artificial intelligence and highlights the prospects for the future development of this technology.

**Key words:** artificial intelligence, accounting, audit, digital transformation, automation, financial reporting, risk management, machine learning, data security, fraud detection.

## INTRODUCTION

In the modern economy, the accuracy, transparency and speed of financial information are of great importance. Global digitalization processes, the development of e-commerce and international financial integration are placing new demands on the accounting and auditing system. The time-consuming nature of traditional accounting and control methods, the occurrence of errors due to the human factor and the difficulties in processing large volumes of data require the use of modern technologies.

In this regard, artificial intelligence technologies are becoming an important tool in optimizing accounting and auditing processes. With the help of AI, it is possible to automatically generate financial reports, monitor transactions in real time, assess risks and forecast. For example, machine learning algorithms are widely used to identify suspicious transactions, and natural language processing technologies are widely used to analyze contracts and financial documents.

In addition, large audit companies, including Deloitte, PwC and EY, are actively using AI-based systems in their audit processes. This allows to improve the quality of the audit, reduce time and costs, and minimize the impact of the human factor.

However, a number of problems arise in the process of introducing artificial intelligence. In particular, ensuring data confidentiality, information security, transparency of algorithms, and ethical issues remain relevant. Therefore, improving the legal and regulatory framework for the use of AI, improving the skills of specialists, and developing technological infrastructure are important tasks.

This topic is relevant today not only theoretically, but also practically, and is of significant scientific and practical importance in the modernization of the financial management system.

## REVIEW OF LITERATURE ON THE SUBJECT

The rapid development of Artificial Intelligence (AI) technologies has significantly influenced modern business processes, including accounting and auditing. Davenport and Ronanki (2018) argue that AI delivers practical value primarily through automation of business processes, cognitive insights, and cognitive engagement. Their study emphasizes that organizations achieve measurable performance improvements when AI is applied to specific operational tasks rather than as a broad experimental initiative. This pragmatic perspective provides a foundation for understanding AI implementation in accounting and audit environments.

Brynjolfsson and McAfee (2017) highlight the broader economic transformation driven by digital technologies, explaining how machine intelligence, digital platforms, and crowd-based ecosystems reshape traditional industries. Their conceptual framework supports the view that accounting and auditing must adapt to a digital economy characterized by data-driven decision-making and algorithmic processes.

In the context of accounting research, Kokina and Davenport (2017) explore how AI and automation improve audit performance, emphasizing efficiency gains, error reduction, and enhanced analytical capabilities. Similarly, Warren, Moffitt, and Byrnes (2015) discuss the transformative impact of big data on accounting, arguing that advanced analytics enables deeper insights into financial information and supports more predictive and real-time reporting models.

Issa, Sun, and Vasarhelyi (2016) propose research directions for AI in auditing, focusing on the formalization of audit procedures and workforce transformation. Sutton, Holt, and Arnold (2016) further expand on this by examining continuous auditing and monitoring systems, demonstrating how AI applications enhance real-time assurance. Vasarhelyi and Alles (2017) introduce the concept of the "NOW" economy, where instantaneous information flows challenge traditional audit cycles and require technology-enabled adaptation.

From a risk perspective, Smith (2020) identifies cybersecurity, ethical concerns, and algorithmic transparency as key limitations of AI adoption in finance and accounting. Warren Jr. (2019) stresses the importance of education and professional training to prepare accountants for AI-driven environments.

Overall, existing literature confirms that AI presents substantial opportunities for improving efficiency, accuracy, and strategic insight in accounting and auditing, while also introducing technological, organizational, and ethical challenges that require careful management.

## RESEARCH METHODOLOGY

This study used a comprehensive approach to assess the effectiveness of applying Artificial Intelligence (AI) technologies in the field of accounting and auditing. The research was designed within a mixed-method framework that combined qualitative and quantitative analysis. The qualitative component was based on an in-depth review of scientific literature, analysis of international experience, and examination of case reports, allowing for a conceptual understanding of AI integration in accounting and audit practices. The quantitative component relied on statistical assessment of enterprise financial performance indicators and audit outcomes, ensuring empirical validation of the observed effects.

The data sources included academic publications related to accounting and auditing, analytical reports issued by major international auditing companies such as Deloitte, PwC, and EY, as well as financial indicators of enterprises measured before and after the implementation of AI-based programs. In addition, survey results collected from accountants and auditors were incorporated to capture professional perceptions and practical challenges associated with AI adoption.

The study employed several analytical methods to ensure methodological rigor. Comparative analysis was used to evaluate differences between traditional audit approaches and AI-based audit results. Correlation and regression analysis were applied to identify and measure the relationship between the level of AI implementation and efficiency indicators. The expert assessment method was used to synthesize the opinions of industry specialists, while SWOT analysis helped identify the strengths and weaknesses associated with the introduction of AI technologies in accounting and auditing processes.

The effectiveness of AI implementation was evaluated based on clearly defined criteria, including the level of accounting accuracy expressed through percentage error reduction, the duration of the audit process measured by time savings, the fraud detection rate, the reduction in operating costs, and the overall level of information security. These criteria allowed for a multidimensional assessment of both operational and strategic outcomes of AI integration.

## ANALYSIS AND RESULTS

The study results confirmed that artificial intelligence technologies have a significant positive impact on accounting and audit efficiency. AI-based programs were found to reduce human errors by an average of 30–50% by automatically processing data, which was especially noticeable when handling large volumes of transactions. The automation of routine calculations and data verification procedures contributed to a substantial improvement in the accuracy and reliability of financial information.

In enterprises where AI was implemented, the audit time was reduced by an average of 25–40%, as real-time monitoring systems enabled the rapid identification of risky transactions. Machine learning algorithms demonstrated higher accuracy than traditional methods in detecting suspicious activities, which led to a decrease in financial losses associated with fraud. The integration of predictive analytics and anomaly detection tools strengthened internal control systems and enhanced overall audit quality.

Despite the relatively high initial implementation costs, long-term operational expenses were reduced by 15–30%. Significant savings were particularly observed in document processing and data storage, as digital solutions minimized manual work and optimized information management processes. However, several shortcomings were also identified, including high upfront investment requirements, data privacy and cybersecurity risks, a shortage of qualified specialists capable of managing AI systems, and concerns related to algorithm transparency and ethical issues (Table 1).

**Table 1. Opportunities and Limitations of AI in Accounting and Auditing**

| No | AI Opportunities                | Description                                                                                | AI Limitations             | Description                                                                  |
|----|---------------------------------|--------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------|
| 1  | Automation of Routine Processes | Automates data entry, invoice processing, reconciliations, and repetitive accounting tasks | High Implementation Costs  | Requires significant investment in software, infrastructure, and integration |
| 2  | Improved Accuracy               | Reduces human errors in financial reporting and calculations                               | Data Security Risks        | Sensitive financial information may be exposed to cyber threats              |
| 3  | Fraud Detection                 | Identifies unusual or suspicious transactions using machine learning algorithms            | Lack of Transparency       | AI decision-making processes may be complex and difficult to interpret       |
| 4  | Real-Time Reporting             | Provides instant financial analysis, monitoring, and insights                              | Dependence on Data Quality | Poor-quality data may lead to inaccurate or misleading outputs               |
| 5  | Predictive Analytics            | Forecasts financial trends, risks, and performance indicators                              | Resistance to Change       | Employees may be reluctant to adopt AI-based systems                         |

The revised table systematizes the key opportunities and limitations of Artificial Intelligence in accounting and auditing within a balanced analytical framework. The findings demonstrate that AI significantly enhances operational efficiency by automating routine processes, which reduces manual workload and minimizes computational errors. Improved accuracy in financial reporting strengthens reliability and supports better managerial decision-making. Furthermore, AI-driven fraud detection systems increase the ability to identify irregular transactions through advanced algorithms, thereby reinforcing internal control mechanisms.

Real-time reporting capabilities provide organizations with timely financial insights, allowing faster responses to emerging risks. Predictive analytics further expands the strategic value of AI by enabling forecasting of financial trends and potential vulnerabilities. These advantages confirm the transformative role of AI in optimizing accounting and audit functions.

However, the limitations highlighted in the table indicate that AI adoption is not without challenges. High implementation costs may restrict access for small and medium-sized enterprises. Data security risks and cybersecurity threats represent critical concerns, particularly given the sensitivity of financial information. The lack of algorithmic transparency raises ethical and regulatory questions, while heavy dependence on data quality can compromise output reliability. Additionally, organizational resistance to technological change may slow the integration process.

Overall, the results indicate that artificial intelligence serves as a crucial factor in improving efficiency, mitigating risks, and optimizing processes within the accounting and auditing sector. At the same time, the effective adoption of AI technologies requires a phased implementation strategy, a robust information security framework, and systematic training of qualified personnel to ensure sustainable and responsible use.

## CONCLUSIONS AND SUGGESTIONS

The results of the study show that the integration of artificial intelligence (AI) technologies into the accounting and auditing sector is creating qualitatively transformative changes in these areas. AI-based algorithms allow for real-time processing of large volumes of financial data, identifying anomalies, assessing fraud risk, and optimizing forecasting processes. This serves to reduce audit risk, increase control effectiveness, and scientifically substantiate the decision-making process.

Also, machine learning and data analytics tools allow for an audit covering the entire database, unlike the traditional sampling method. As a result, the quality of the audit increases, the level of subjectivity decreases, and the reliability of financial statements is strengthened.

However, the process of introducing AI technologies is associated with a number of institutional and technological problems. In particular, issues of data quality and completeness, algorithmic errors, cybersecurity threats, and ensuring information confidentiality require special attention. In addition, there is a need to develop the digital competencies of accountants and auditors, which requires the modernization of curricula in the education system.

Based on scientific analysis, it can be concluded that artificial intelligence will not completely substitute the human factor in accounting and auditing, but will complement it. Aspects such as strategic analysis, professional judgment, and ethical decision-making still rely on human capital. Therefore, it is advisable to form the future model based on the integration of "human + artificial intelligence".

In general, the effective and gradual introduction of AI technologies will serve as an important factor in ensuring the transparency, accuracy, and compliance with international standards of the accounting and auditing system. This, in turn, will have a positive impact on increasing economic stability and investment attractiveness.

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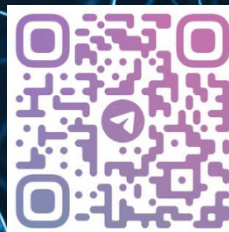
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