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The Role of AI in Accounting: Insights From Practitioners

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Abstract:

Purpose: *The aim of the article is to present the results of a survey conducted among Polish accountants on the areas of use of artificial intelligence in key accounting tasks.*
Design/Methodology/Approach: *The survey was conducted among Polish accountants from October 2023 to July 2024. An additional way to promote the research was to organize webinars, during which the authors presented pilot results, while encouraging potential respondents. This article concerns one of the topics discussed in the survey, namely, it aims to indicate which stages of the process of processing and presenting information in accounting can be supported by AI.*
Findings: *In this article, we conduct a detailed analysis of the answer to the question: In which areas of accounting do you think AI will be used to the greatest extent? Many reports on the future of accounting indicate that the development of technology, including AI, will eliminate the need for accountants to perform repetitive, routine activities, automating many processes that are currently performed manually. The research presented in this article confirms this position, because regardless of the characteristics describing the respondents, the most frequently indicated answer was the preparation and the workflow of accounting document.*
Practical Implications: *The article presents the expectations of accountants regarding the areas in which they expect technological support. The research results may be useful for the IT industry, which implements solutions for accountants in the area of process automation.*
Originality/Value: *In studies on the prospects for using AI in accounting, authors most often focus on technological possibilities, ethical issues, or education of accountants. This article presents the perspective of accountants who, contrary to popular and superficial opinions, are not afraid that AI will take their jobs.*

Keywords: *Artificial Intelligence, accountants, information processing process.*

JEL codes: *M41, G4.*

Paper type: *Research article.*

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1. Introduction

The diffusion theories introduced in the 1960s, particularly by Rogers (1962), provide a framework for understanding how innovation propagates within complex systems, including social, economic, and international domains. Central to these theories is the concept of S-curve, which illustrates the rate of diffusion or growth of a specific variable over time.

The terminology from Rogers' Diffusion of Innovations has permeated public discourse, with concepts like "early adopters" and "late adopters" becoming widely recognized (ACCA 2023). The presented S-curves reflect the phases of the technological development cycle, which allow for distinguishing the four phases of industrial revolutions. The four industrial revolutions are marked by distinct technological advancements and transformations.

The First Industrial Revolution, emerging in the late 18th and early 19th centuries, was driven by the power of steam and the mechanization. The Second Industrial Revolution, spanning the late 19th and early 20th centuries, was characterized by the widespread use of electricity. The Third Industrial Revolution, beginning in the mid-20th century, was powered by the rise of electronics and computing.

The ongoing Fourth Industrial Revolution is defined by advancements in artificial intelligence, the Internet of Things (IoT), and cloud computing. This era integrates cyber-physical systems, robotics, and big data analytics. It emphasizes sustainability and smart, interconnected technologies that are reshaping industries, including business and accounting services.

According to research conducted in 2018 by the Varkey Foundation in 35 countries among at least 1,000 respondents (in each country), accountants are among are among the top 10 most respected professions worldwide. They ranked seventh overall, placing just below police officers and ahead of local government managers (World Economic Forum, 2019).

However, the World Economic Forum, Future of Jobs Survey 2023 indicates that over the next 5 years, the professions most at risk of reduction include: data entry clerks, administrative and executive secretaries, and accounting, bookkeeping and

payroll clerks (World Economic Forum, 2023). This may raise concerns among accountants about new technologies, especially AI.

It is a popular opinion that AI will not replace accountants, but will change the way they work. For example (Eisikovits et al. 2024) clams, that routine tasks such as data entry, proofreading, numerical verification, and even preliminary document drafting are likely to be automated through AI-powered solutions. This shift will free up human resources to focus on higher-level activities that demand critical thinking, judgment, and professional expertise.

However, it is crucial to recognize that the integration of AI necessitates a fundamental re-evaluation of the core competencies and skillsets required for success in the profession. This article includes a literature review and presentation of survey results conducted among accountants, relating to the areas of accounting in which AI has the greatest potential. Detailed information on the research methodology and the survey will be presented in the following sections of the text.

2. Literature Review

There is a ton of research in AI, but not as much in AI in accounting and auditing. It is also noted that many articles are of a general, epistemological nature. Studies on RPA (robot process automation) are of a practical nature, while few texts refer to practical applications of AI. This literature review is based on two studies synthesizing the scientific achievements in the area of AI in accounting, namely: (Boritz and Stratopoulos, 2023; Hasan 2022).

In the first mentioned study, 114 articles on robotics and AI in accounting were analyzed. Only 38 articles focused on the issue of improving financial and management accounting with AI, and only 9 articles were based on empirical data, but none of them referred to financial accounting. study critically analyzes the existing research on the impact of Artificial Intelligence (AI) on accounting practices. (Boritz and Stratopoulos, 2023) aptly summarize the presented results by stating that:

- despite extensive research exploring potential applications of AI in accounting, there's a lack of empirical data on its actual impact in real-world practices. Most existing research focuses on conceptual frameworks and speculation about future developments.
- accounting researchers haven't adequately addressed the practical effects of AI. This could be due to factors like: lack of AI expertise, researchers alike might favor more established research areas, collaboration between accounting and computer science departments is limited, hindering interdisciplinary research.
- research on AI in accounting might be considered less prestigious and face difficulties in getting published in top journals.

Hasan (2022) presented a review of AI literature from 1992 to 2020, indicating the main topic areas and the technology described (e.g., RPA, Machine learning, deep learning, fuzzy logic). Taking into account the limitations of this article, it was decided to cite only a fragment of the literature list prepared by Hasan, limiting itself to articles from the years 2019 - 2020. They are included in Table 1.

Table 1. *Selected studies related to AI in accounting*

Authors	**Main research area**	**Described tchnologies**
Zhang et al. (2020)	Holistic review of recent developments in AI, Big Data and ML. Exploration of the evolution of accounting profession faced by various technological advancement. Examination of inherent hurdles and opportunities of new technologies posed in front of accounting professionals and pedagogy.	Machine & Deep Learning, AI, Blockchain Technology, Robotic Process Automation (RPA), Radio Frequency Identification (RFID), Speech Recognition, Natural Language Processing, Artificial Neural Networks
Chukwuani & Egiyi (2020)	Automation of Accounting Process. Highlighting of impacts of AI on Accounting. Adaptation to automation by the Accountants.	Robotic Process Automation (RPA), Expert Systems, Neural Networks, Fuzzy Logic, Robots, Storing of Image and documents
Lee & Tajudeen (2020)	Impact of AI-based accounting software on organizations in Malaysia.	Automation of Information Capturing, Machine Learning, OCR Technologies
Kumar Doshi et al. (2020)	Investigating how AI creates opportunities and gives rise to threats in the profession, using 12 variables. Examining the Accountants' aptitude to embrace technology, using six determinants.	Overall AI application (no specific technology discussed)
Ucoglu (2020)	Review of the present Machine Learning applications in accounting & auditing with focus on the Big 4.	Machine Learning
Mohammad et al. (2020)	Impact of AI on accounting professionals and policy recommendations.	Automation, Robotics, Machine Learning
Zemánková (2019)	Introduction of AI in accounting and auditing, with a focus on blockchain technology. Evaluation of Big 4 AI initiatives.	Decision support systems, knowledge-based expert systems, genetic algorithms/programming, fuzzy systems, neural networks, robotic process automation (RPA), blockchain, smart contracts, smart audit procedures
Reddy et al. (2019)	Analytical applications of AI in accounting and insights from a disruptive, decision-oriented approach. Focus on "Big 4" accounting firms.	Robotic process automation (RPA), natural language processing (NLP), speech recognition, accounting intelligence expert systems (AIES),

Authors	Main research area	Described tchnologies
		deep learning, cognitive insights & engagement, automation
Ukpong et al. (2019)	AI applications in accounting and auditing problems. Investigation of stakeholder perspectives regarding	Machine learning, data mining, cognitive computing, natural language processing, robotics.

Source: *Hasan, 2022.*

Both of the cited articles reviewing previous research in the area of AI in accounting show that relatively little attention is paid to accountants themselves and their openness to new technologies. This article fills this research gap to some extent. The following sections of the article will present conclusions from surveys conducted among accountants.

As part of the literature review, it is also worth mentioning a report describing the conclusions from a similar study conducted by Karbon in 2023 on a sample of almost 600 accountants from several continents (Karbon 2024). According to this study it should be stated that there is a complex relationship between AI and the accounting profession. While there is a strong belief in AI's transformative potential, there are also concerns about its implications for the workforce, ethics, and the overall nature of accounting work.

The findings suggest that the successful integration of AI into the accounting industry will require addressing these concerns and investing in appropriate training and development. The main conclusions of the study (Karbon 2024) are as follows:

- the majority of accounting professionals anticipate that AI will significantly transform the accounting industry.
- enthusiasm for AI varies based on an individual's role within a firm. Partners and directors are more likely to embrace AI compared to individual contributors.
- while AI is expected to change the nature of accounting work, there is no widespread fear of job replacement. However, there is concern about the future role of entry-level accounting positions.
- accountants are increasingly using AI for communication tasks such as email composition and tone refinement.
- accounting professionals recognize AI's potential to provide a competitive advantage and enhance firm value.
- there are significant concerns regarding the potential negative impacts of AI, including reduced human interaction, data privacy issues, and ethical dilemmas.
- while there is a growing recognition of AI's importance, there is a disparity between the enthusiasm for AI and the investment in AI training. Larger firms tend to invest more in AI training.

The presented literature review provides a good introduction to the description of the methodology and conclusions from our study.

3. Research Methodology

This article focuses on identifying stages in the process of processing and presenting accounting information, that could be supported by artificial intelligence (AI). The study was conducted among Polish accountants between October 2023 and July 2024. Distributed with the support of the Association of Accountants in Poland, a professional organization comprising over 26,000 active accountants, the survey aimed to gather diverse insights. To further encourage participation, the authors organized webinars, during which pilot results were presented, and potential respondents were invited to contribute to the research.

Responses were gathered from a total of 575 participants, divided into distinct demographic and professional groups. Regarding gender, women constituted the majority, accounting for 80% of the sample (458 individuals), while men represented 19% (109 individuals). A small proportion, 1% (8 respondents), preferred not to disclose their gender.

In terms of professional experience in accounting, respondents demonstrated a broad range of expertise. Those with over 20 years of experience formed the largest group, comprising 34% (192 respondents), followed by individuals with 1–5 years of experience (18%, 102 respondents) and those with 11–15 years (16%, 90 respondents). Participants with 6–10 years of experience made up 15% (87 respondents), while those with 16–20 years of experience accounted for 13% (74 respondents). Early-career professionals, including those with less than one year of experience (3%, 15 respondents) or no experience at all (2%, 13 respondents), represented a smaller portion of the sample. The total for this category was slightly lower at 573, reflecting minor data discrepancies.

Revenue sizes of participants' primary workplaces were also analyzed. Organizations with revenues below 1 million PLN comprised the largest group, representing 30% of respondents (172 individuals). Entities with revenues between 1–5 million PLN made up 16% (93 respondents), while 11% (65 respondents) were from organizations generating revenues between 5–10 million PLN and above 100 million PLN, respectively. A similar percentage, 11% (61 respondents), came from workplaces with revenues between 10–20 million PLN. Entities with revenues ranging from 20–50 million PLN accounted for 10% (57 respondents), and 6% (36 respondents) were associated with organizations earning 50–100 million PLN. Notably, 5% of respondents (26 individuals) chose not to disclose the revenue size of their primary workplace.

Participants provided information about their roles within their organizations, with this question allowing multiple responses, which explains why the total exceeds the

number of respondents. Chief accountants comprised the largest group, with 180 responses, followed by independent accountants, with 155. Managers of accounting offices were also strongly represented, with 120 responses, while 86 individuals selected the "other" category. Accounting office employees accounted for 72 responses, while HR or payroll specialists and CFOs contributed 34 and 33 responses, respectively.

Certain limitations of the study should be acknowledged, particularly those stemming from the respondents' potentially incomplete understanding of AI-based tools and their applications in accounting. These factors may influence the interpretation of the findings.

4. Research Results and Discussion

Table 2 highlights the perceived significance of artificial intelligence (AI) across various accounting domains. The preparation and workflow of accounting documents emerges as the most recognized area, with 384 responses (67%), reflecting widespread acknowledgment of AI's potential to enhance document management, a fundamental accounting function. Bookkeeping ranks second, with 256 responses (45%), underscoring its relevance for automating repetitive and routine tasks. Similarly, preparation of management reports received 236 responses (41%), emphasizing AI's role in generating structured and analytical insights for decision-making.

The preparation of financial statements, selected by 209 respondents (36%), highlights AI’s recognized capacity to improve efficiency and accuracy in regulatory and compliance processes. Tax settlements, with 160 responses (28%), further underscores AI’s potential to streamline technical and error-prone tasks. Both measurement of assets and liabilities and preparation of non-financial information, each garnering 22% of responses, suggest these areas, while valuable, are viewed as more specialized or niche compared to broader tasks like bookkeeping.

Table 2. *Areas of accounting where artificial intelligence will be utilized most extensively (based on 575 respondents, with the possibility of selecting multiple answers)*

	n	**%**
Preparation and workflow of accounting documents	384	67%
Bookkeeping	256	45%
Preparation of management reports	236	41%
Preparation of financial statements	209	36%
Conducting tax settlements	160	28%
Measurement of assets and liabilities	128	22%
Preparation of non-financial information	126	22%
Other	24	4%

Source: *Data prepared based on the conducted survey.*

The other category, receiving just 24 responses (4%), indicates that the predefined domains effectively capture most respondents' views on AI's applicability in accounting. Overall, the findings underscore a clear prioritization of AI in repetitive, data-intensive, and compliance-critical tasks, highlighting its transformative potential to enhance efficiency and accuracy in accounting workflows.

The analysis (see Table 3) reveals that both women and men widely recognize the potential of artificial intelligence (AI) in accounting, particularly in automating document workflows, with 67% of women and 64% of men prioritizing this area. However, differences emerge in other domains. Men place greater emphasis on AI's role in bookkeeping (58% vs. 41%) and management reporting (48% vs. 40%), while women are more likely to associate AI with technical precision tasks, such as asset measurement (23% vs. 18%).

Table 3. *Distribution of responses by gender regarding the anticipated application of artificial intelligence in accounting domains (based on 575 respondents, with the possibility of selecting multiple answers)*

	woman		**man**		**i prefer not to disclose**	
	n	**% of the group**	**n**	**% of the group**	**n**	**% of the group**
Preparation and workflow of accounting documents	309	67%	70	64%	5	63%
Bookkeeping	190	41%	63	58%	3	38%
Preparation of management reports	182	40%	52	48%	2	25%
Preparation of financial statements	164	36%	43	39%	2	25%
Conducting tax settlements	124	27%	35	32%	1	13%
Measurement of assets and liabilities	105	23%	20	18%	3	38%
Preparation of non-financial information	98	21%	28	26%	0	0%
Other	16	3%	7	6%	1	13%

Source: *Data prepared based on the conducted survey.*

Shared recognition exists in areas like financial statement preparation (39% of men and 36% of women) and tax settlements (32% and 27%), though these tasks are less prioritized overall. Non-financial reporting garners moderate attention from both genders (26% of men and 21% of women), reflecting AI's growing relevance in broader reporting contexts. The minimal selection of the "other" category (6% of men, 3% of women) suggests that the predefined options adequately captured most areas of AI's applicability.

In conclusion, while there is consensus on key areas, gender-based differences in prioritization underscore the importance of incorporating diverse perspectives when designing AI solutions for accounting. Tailoring AI applications to address these varied needs can enhance their impact and relevance across the profession.

Table 4 demonstrates that the application of artificial intelligence (AI) in accounting is widely recognized across career stages, with document preparation consistently prioritized by all experience levels, particularly those with 11–15 years of experience (77%). Even individuals with no experience (54%) acknowledge its importance, highlighting its foundational role in accounting workflows.

Bookkeeping is most valued by early-career professionals with 1–5 years of experience (42%) and those with more than 20 years (49%), reflecting its repetitive nature and suitability for automation. In contrast, mid-career respondents place greater focus on managerial tasks.

Management reporting receives consistent recognition, peaking at 47% among those with 11–15 years of experience, while even newcomers (46%) recognize its relevance for decision-making. Similarly, financial statement preparation is most emphasized by those with less than a year of experience (53%), with recognition tapering off among more experienced professionals who may view it as routine.

Tax settlements and asset measurement show varying levels of emphasis, with newer entrants prioritizing these technical tasks more strongly, while more experienced respondents demonstrate steady but lower levels of interest. Non-financial reporting is moderately recognized across all groups, suggesting a growing awareness of AI's role in broader reporting needs.

In summary, while foundational tasks like document preparation are universally prioritized, early-career professionals focus more on technical tasks, while experienced practitioners emphasize reporting and managerial responsibilities. These insights underscore the need to tailor AI adoption strategies to align with the distinct priorities of professionals at different stages in their careers.

The analysis presented in Table 5 reveals how respondents from organizations of different revenue sizes perceive the application of artificial intelligence (AI) in accounting. Document preparation is the most universally recognized area, with the highest recognition in organizations earning 50–100 million PLN (75%) and above 100 million PLN (71%). Even smaller organizations with revenues below 1 million PLN prioritize this task (30%), reflecting its foundational importance across all scales.

Bookkeeping is highly valued by larger organizations, particularly those earning 50–100 million PLN (61%) and above 100 million PLN (51%). Smaller organizations show moderate interest (46%), indicating that larger entities may rely more heavily on AI to improve transactional efficiency. Similarly, management reporting is consistently recognized, with higher prioritization among larger organizations (48% in entities earning above 100 million PLN). Financial statement preparation sees the highest interest among mid-sized organizations (48% in entities earning 5–10 million PLN), suggesting this group perceives more immediate benefits in

automating such tasks. Tax settlements, in contrast, show stronger recognition in smaller organizations (37% for those below 1 million PLN) but are less emphasized overall, indicating they are not a primary focus for AI automation.

Table 4. *Perception of artificial intelligence applications in accounting tasks across career stages (based on 575 respondents, with the possibility of selecting multiple answers)*

	no experience yet		less than year		1 – 5 years		6 – 10 years		11 – 15 years		16 – 20 years		>20 years	
	n	**%**	n	**%**	n	**%**	n	**%**	n	**%**	n	**%**	n	%
Preparation and workflow of accounting documents	7	**54**	8	**53**	63	**62**	60	**69**	69	**77**	54	**60**	122	64
Bookkeeping	4	**31**	8	**53**	43	**42**	39	**45**	39	**43**	29	**32**	94	49
Preparation of management reports	6	**46**	7	**47**	36	**35**	31	**36**	42	**47**	31	**34**	83	43
Preparation of financial statements	6	**46**	8	**53**	36	**35**	28	**32**	28	**31**	31	**34**	72	38
Conducting tax settlements	4	**31**	6	**40**	26	**25**	17	**20**	27	**30**	22	**24**	58	30
Measurement of assets and liabilities	7	**54**	7	**47**	16	**16**	17	**20**	19	**21**	15	**17**	47	24
Preparation of non-financial information	2	**15**	4	**27**	24	**24**	17	**20**	18	**20**	15	**17**	46	24
Other	1	**8**	0	**0**	4	**4**	1	**1**	2	**2**	3	**3**	12	6

Note: ** The total sum may differ from the data presented in other tables due to the possibility of respondents abstaining from answering the question.*
Source: *Data prepared based on the conducted survey.*

Technical tasks like asset measurement gain more attention in larger organizations, particularly those with revenues between 20–50 million PLN (37%). Non-financial reporting is moderately recognized across all groups, with larger organizations showing the greatest interest (26% in entities earning above 100 million PLN).

In conclusion, the findings highlight the universal relevance of AI in document workflows, with other priorities varying by organizational size. Larger organizations focus on analytical and technical tasks, while smaller entities prioritize transactional efficiencies, underscoring the need for AI solutions tailored to different revenue brackets.

Table 5. *Perceived application of artificial intelligence in accounting tasks across organizations of different revenue brackets (based on 575 respondents, with the possibility of selecting multiple answers)*

	below 1 million PLN		from 1 to 5 million PLN		from 5 to 10 million PLN		from 10 to 20 million PLN		from 20 to 50 million PLN		from 50 to 100 million PLN		above 100 million PLN		no response provided	
	n	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**
Preparation and workflow of accounting documents	115	**30**	58	**62**	40	**62**	41	**67**	40	**70**	27	**75**	46	**71**	17	**65**
Bookkeeping	79	**46**	41	**44**	25	**38**	21	**34**	25	**44**	22	**61**	33	**51**	10	**38**
Preparation of management reports	68	**40**	44	**47**	29	**45**	22	**36**	23	**40**	11	**31**	31	**48**	8	**31**
Preparation of financial statements	54	**31**	35	**38**	31	**48**	19	**31**	25	**44**	11	**31**	24	**37**	10	**38**
Conducting tax settlements	64	**37**	26	**28**	13	**20**	12	**20**	17	**30**	8	**22**	16	**25**	4	**15**
Measurement of assets and liabilities	29	**17**	22	**24**	14	**22**	10	**16**	21	**37**	8	**22**	17	**26**	7	**27**
Preparation of non-financial information	38	**22**	22	**24**	11	**17**	12	**20**	15	**26**	6	**17**	17	**26**	5	**19**
Other	8	**5**	4	**4**	1	**2**	2	**3**	1	**2**	0	**0**	6	**9**	2	**8**

Source: *Data prepared based on the conducted survey.*

The data outlined in table 6 highlights the varying priorities of accounting professionals regarding the application of artificial intelligence (AI) in their tasks. Document preparation emerges as the most universally recognized area across all roles, with managers of accounting offices (76%) and chief accountants (72%) showing the highest levels of prioritization. Independent accountants (68%) and CFOs (70%) also place strong emphasis on this task, reflecting its foundational role across positions. HR and payroll specialists display slightly lower recognition (59%), indicating its reduced relevance to their responsibilities.

Bookkeeping is most valued by CFOs and managers of accounting offices (52% each), likely due to its role in financial operations, while independent accountants (40%) and HR/payroll specialists (38%) show lower prioritization. Management reporting is highly emphasized by CFOs (61%), given their strategic focus, while chief accountants (48%) and other roles such as managers of accounting offices (41%) place moderate importance on it.

The preparation of financial statements sees its highest recognition among HR/payroll specialists (41%) and CFOs (39%), while other roles show comparable but slightly lower prioritization. Tax settlements is most recognized by managers of accounting offices (35%), reflecting their client-oriented responsibilities, while other roles uniformly show moderate recognition (24%).

Measurement of assets and liabilities is most valued by CFOs (30%), aligning with their focus on valuation tasks, while other roles, including independent accountants

(23%) and chief accountants (21%), display steady but lower emphasis. HR/payroll specialists show minimal recognition (15%) for this technical area.

The preparation of non-financial information garners the most attention from CFOs (39%), given their broader reporting needs, while other roles demonstrate moderate to low interest. Finally, the other category sees minimal attention, with the highest recognition (9%) from HR/payroll specialists, indicating the sufficiency of predefined categories.

In conclusion, document preparation remains universally important, while priorities such as management reporting and asset measurement vary depending on the role's strategic focus. CFOs prioritize analytical and decision-support tasks, while independent accountants and payroll specialists emphasize routine or specialized functions. These findings highlight the necessity for AI solutions tailored to the specific responsibilities of different professional roles in accounting.

Table 6. *Perceived application of artificial intelligence in accounting tasks by professional role (based on 575 respondents, with the possibility of selecting multiple answers)**

	independent accountant		**chief accountant**		**CFO**		**manager of an accounting office**		**HR or payroll specialist**	
	n	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**
Preparation and workflow of accounting documents	105	68%	130	72%	23	70%	92	76%	20	59%
Bookkeeping	62	40%	74	41%	17	52%	63	52%	13	38%
Preparation of management reports	57	37%	86	48%	20	61%	50	41%	16	47%
Preparation of financial statements	50	32%	64	36%	13	39%	42	35%	14	41%
Conducting tax settlements	37	24%	43	24%	8	24%	42	35%	8	24%
Measurement of assets and liabilities	35	23%	38	21%	10	30%	26	21%	5	15%
Preparation of non-financial information	28	18%	42	23%	13	39%	26	21%	4	12%
Other	6	4%	8	4%	2	6%	4	3%	3	9%

Note: ** It is important to note that respondents had the opportunity to select multiple options where applicable. As a result, the totals in some categories exceed the number of participants, and summing the data across these categories may not yield meaningful results.*
Source: *Data prepared based on the conducted survey.*

The analysis highlights a strong correlation between respondents' enthusiasm for technological innovations and their perceptions of artificial intelligence (AI) in accounting. Preparation and workflow of accounting documents emerged as the most universally recognized area, with 69% of respondents strongly interested in technology and 67% somewhat interested identifying it as a key domain. This

reflects a broad consensus on AI's utility in automating document-related processes, supported by minimal disagreement.

Bookkeeping also enjoys significant support, with 56% of technology-enthusiastic respondents strongly agreeing on its potential for AI application. This aligns with the view that AI is well-suited for repetitive and transactional tasks. Moderate disagreement levels in this category further confirm its acceptance as a primary area for AI use.

Tasks such as management reporting and financial statement preparation show slightly lower levels of agreement. While respondents interested in technology largely support AI's role in these areas, a higher proportion of disagreement, especially in management reporting, suggests potential concerns about AI's ability to handle qualitative or complex tasks.

Tax settlements follow a similar trend, with relatively high agreement among technology-oriented respondents but lower enthusiasm overall, likely reflecting concerns about the complexity of regulatory compliance.

Table 7. *Correlation between the perceived applicability of Artificial Intelligence in various accounting tasks and respondents' interest in technological innovations (based on 575 respondents, with the possibility of selecting multiple answers)*

	strongly agree		**somewhat agree**		**somewhat disagree**		**disagree**		**total**	
	n	**%**	**n**	**%**	**n**	**%**	**n**	**%**	**n**	**%**
Preparation and workflow of accounting documents	117	**69**	232	**67**	33	**61**	2	**33**	384	**100**
Bookkeeping	95	**56**	148	**43**	11	**20**	2	**33**	256	**100**
Preparation of management reports	80	**47**	138	**40**	18	**33**	0	**0**	236	**100**
Preparation of financial statements	72	**43**	121	**35**	14	**26**	2	**33**	209	**100**
Conducting tax settlements	71	**42**	83	**24**	6	**11**	0	**0**	160	**100**
Measurement of assets and liabilities	51	**30**	64	**18**	11	**20**	2	**33**	128	**100**
Preparation of non-financial information	52	**31**	66	**19**	8	**15**	0	**0**	126	**100**
Other	3	**2**	13	**4**	6	**11**	2	**33**	24	**100**

Source: *Data prepared based on the conducted survey.*

Areas such as measurement of assets and liabilities and preparation of non-financial information receive the lowest levels of agreement, with only about 30% of respondents strongly supporting AI's role. This may stem from the specialized and judgment-intensive nature of these tasks, where AI's current capabilities may be perceived as insufficient.

In summary, the data reveals a clear link between technological enthusiasm and optimism about AI in accounting, particularly for routine and standardized processes. However, tasks requiring greater judgment or contextual understanding are met with more skepticism. This underscores the need to align AI tools with the specific complexities of various accounting functions to maximize their adoption and effectiveness.

5. Conclusions

The conducted survey yielded several significant conclusions. First, respondents primarily associate the potential application of artificial intelligence (AI) with routine and repetitive tasks, where its utility is perceived to be the most extensive. Among various accounting areas, the preparation and workflow of accounting documents emerged as the most prominent domain for AI use, whereas other key areas were regarded as having much lower potential for AI implementation. Notably, bookkeeping was more frequently indicated by men (58% of responses) compared to women (41%), reflecting a gender-based difference in perceptions of AI's applicability.

An interesting trend was observed in relation to professional experience. Respondents with greater levels of experience displayed higher optimism about the potential of AI in accounting. The most optimistic responses were recorded among those with mid-level experience (11–15 years in the profession), particularly regarding the use of AI in various key accounting domains. Similarly, optimism increased with the revenue size of the respondents' primary organization, indicating that larger entities are perceived as more capable of leveraging AI effectively.

In contrast, the respondents' roles within their organizations had little impact on their assessments, as evaluations of AI's potential were largely consistent across different positions. Furthermore, individuals with a generally positive attitude toward technological innovations expressed significantly higher optimism about the widespread use of AI in all key accounting areas.

While this article provides valuable insights, it does not exhaust the topic. Future research should address several additional dimensions. First, the classification of AI tools based on their functions (e.g., process automation, data analysis, forecasting) would offer a clearer understanding of their applications.

Second, comparative performance evaluations of AI tools, taking into account variables such as task type, company size, and industry, could provide actionable insights into their effectiveness. Lastly, identifying gaps in existing AI tools and determining areas where they are insufficiently developed would help to guide future innovations and applications in accounting. These directions highlight the necessity for a deeper exploration of AI's role in accounting, ensuring that its potential is fully understood and appropriately utilized in practice.

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