A STUDY ON EMERGING TECHNOLOGY SUCH AS ARTIFICIAL INTELLIGENCE AND ITS POTENTIAL IMPACT ON ACCOUNTING

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ABSTRACT

Accountants can benefit greatly from artificial intelligence in terms of increased productivity, increased intellect and increased value to the business. Through operational efficiencies and cost savings, the system is tangibly replacing essential human functions, raising the stakes for much more radical change. Artificial intelligence has advanced dramatically in recent years, particularly in the field of accounting, where computer input has replaced paper and pencil. The most worrying aspect of AI, however, is that people tend to assume they understand it too soon. Using secondary data, this research study aims to investigate how artificial intelligence affects the performance of accounting operations. The study highlights how artificial intelligence is being used to boast performance.

Keywords: Artificial intelligence; Accounting profession; Impact; Technology; Audit.

1. INTRODUCTION

The world is being affected by the rapid development of Artificial Intelligence (AI) technologies in almost every aspect, from the simple transformation of human work to the lazy imitation of human life. Artificial intelligence (AI) refers to the ability of a computer or computer-enabled robotic system to process information and produce results that resemble human capabilities in problem solving, learning and decision making (PWC, 2017). Accounting professionals have welcomed the wave of automation to increase the effectiveness and efficiency of their day-to-day work (ICAEW, 2017). Since the invention of computers, accounting information systems have dominated the market for paper journals and ledgers. Accounting databases often become huge repositories of sporadic data on specific accounting transactions, insufficient to meet the needs of decision makers. AI highlights the development of sentient machines.

2. Literature Review

A literature review offers a number of factors and perspectives to consider when comparing the past and present in order to make future predictions. Researchers, academics, social workers, and others from all around the world have conducted extensive studies in order to identify clear connections between the usage of AI and accounting. Information and communication technology's (IT) involvement in switching from teacher-centered to competency-based learning and the emerging IT niche in education (Desai, 2010) are two examples of the types of studies that have been conducted. Institutions of higher learning are not fully exploiting the potential of digital technology. The study revealed that the majority of students perceive digital tools to be beneficial for their studies, offering flexibility and independence. However, they only utilize these tools on an occasional basis (Lillejord et al., 2018).

Universities must actively manage the process of developing academic leadership with their intellectual capital and recognize the importance of this capital to their continued role in society and

in the larger global market for higher education if they are to provide better-quality illumination (Zafar et al., 2019). Significant effects of technology on learning about a subject and on learning how to use it (Pearson et al., 2005). Artificial Intelligence (AI) has the potential to improve education by using digital multimedia to increase power and by using the internet and video to improve authenticity (Zhao, 2005).

In addition to being useful for teaching fundamentals, technology can help students who have special communication needs and support teachers in adapting to their students' changing learning styles (West Ed Regional Technology in Education, 2002). AI has improved academic fields and had a positive impact on teaching and learning (Bolarinwa, 2014; Falobi, 2014; Krubu and Osawaru, 2011). Technology helps students and gives subject teachers more efficient ways to offer instruction (Falobi, 2014). AI has a significant impact on intelligence and language. According to O'Hara et al. (2004), student performances serve as measures of how well AI is being used in business studies instruction.

Man-made intelligence has no troubling variety among educators and understudies discernment on adequacy (Ajisafe, 2014). Business training understudies perform ineffectively in IT courses and the greater part of them are not able in IT abilities (Nwaiwu, 2019). Crippling elements like unfortunate support culture of IT offices, utilization of out of date PCs, earlier strategy for content conveyance, and so on were noticed (Onojetah, 2012). Instructors are not outfitted with computer based intelligence instruments that are firmly connected to educational plan and appraisal strategies (Egboka, 2012).

Business training gives information, abilities and perspectives important to perform gainfully in the business circle as a maker as well as end-client of items and administrations that business propounds (Okoli, 2010). Business schooling furnishes the beneficiaries with capabilities fundamental in husbanding own business and using the advantages of the business area (Ezenwafor, 2012).

An examination concentrate on by the College of Oxford in 2015 uncovers that bookkeepers have a 95% difference in becoming jobless as machines expect the job of information examination and calculating (Greenman, 2017). With progress of innovation, a few positions are wiped out while others are made (Greenman, 2017). The Monetary Steadiness Board Report demonstrates that man-made intelligence essentially applies computational devices to address undertakings generally requiring human complexity. Both public and confidential areas utilize artificial intelligence innovations for administrative

consistence, reconnaissance, information quality evaluation, misrepresentation identification, and so forth. (FSB, 2017). Man-made intelligence gives truly difficult work to the most difficult issues in software engineering (Dilek et al., 2015). Mechanical power lies in its adaptability, knowledge, network and intricacy rather than its energy trust (Lombardo, 2015). Innovation upholds mass associations from enormous to little and medium scale associations (Francis, 2013). Progression in innovation and master framework are on high increment (Deloitte, 2017). Increasingly more mechanization and mechanical headway would dislodge human in their work by 2025 (Alex et al., 2014).

Artificial intelligence improves PCs get things done than human (Elaine, 2000). Man-made intelligence is a part of software engineering worried about the review and making of PC framework that shows some type of insight (Shukla and Jaiswal, 2013). Simulated intelligence as an incredible asset is technique used to tackle human and business issues better compared to human arrangements (Song and O'Leary, 2017). Programming includes determination from among a perceptible gathering of decisions where the choice depends on intelligent advances (Taghizadeh et al., 2013). Simulated intelligence principally empowers a machine carry out the roles of human cerebrum (Kuma and Thakur, 2012). Artificial intelligence is basic to the eventual fate of bookkeeping and reviewing callings (Greenman, 2017).

Area of bookkeeping scientists has applied different man-made intelligence advancements with progress to explicit undertakings in monetary detailing and examination as well as in reviewing and confirmation (Lam, 2004). Master frameworks in bookkeeping work with bookkeeping schooling and preparing (Zhao et al., 2004). Eye concealed bookkeeper will probably finish with the introduction of investigation and mental innovation to review (Davenport, 2016). Until now, bookkeepers would settle on choices in light of frequently obsolete figures yet with robotization of information processes generally up-to-the moment data empower better-grounded choices influencing the business execution (Alex et al., 2014). IT-based choice guides as of now wrack the advanced corporate with weight on reviewers to assume further developed part in its administration substances. The review suggests the cooperating of instructive foundations, firms and bookkeeping and examining experts (Omoteso, 2012). Innovation might cause less bookkeeping position in market however over the long haul, there will be light interest for better bookkeepers than convey sound business judgment, recommendations, and so on with additive precision (Nagarajah, 2016). Profoundly created Asian nations with high level training frameworks have been attempted exploration attempts to find computerized answers for intricacies for quite a long time (Wisskirchen et al., 2017). Laid out advancements could mechanize 45% of the exercises individuals are paid to do and that around 60% of all occupations could see 30% or a greater amount of their interests with innovations accessible today (Chui et al., 2016). Artificial intelligence gets CPA to help the arrangement of bookkeeping and recording frameworks that consolidate information from the Web of Things (Maria and Murphy, 2015). Most clients like to have both the artificial intelligence and human master to suggest translation of the outcomes and where the business will fail to meet expectations (Accenture Counseling, 2017). Bookkeeping Data Frameworks educational program is shown utilizing free leaf design reading material. Shortcoming of the proposition lays on the way that the information source utilized is drawn from personnel reviews, reading material and course schedules just (Badua et al., 2011).

3. Objective of the Study

The primary objective of this study is to investigate the influence of artificial intelligence (AI) on the accounting function within the business system. Specifically, this study aims to:

(i) Determine the impact of AI on the accounting function

(ii) Evaluate the role of AI in accounting system and accounting operations.

4. Research Question

The examination question addressed the impact of simulated intelligence on the presentation of accounting capability, in relation to the review objective.

5. Materials and Methodology

The review is expressive in nature and is based on a selection of written works concerning simulated intelligence and its effects. In-depth research has been conducted to gain a better understanding of the growing significance of information. Consequently, this review focuses on a specific information collection system and considers a range of supplementary sources accessed through the Internet and scholarly data sets, including writing surveys, experimental examinations, websites, books, diaries, reports, and so forth. The work is intended for a cross-section of readers, with the aim of effectively justifying and coordinating the issue into a few areas. In addition to different conversations, different segments are sequentially numbered from 1 to 14. It should be noted that the review depends on distributed information and data, and that the auxiliary sources may be deficient in genuineness. Consequently, the outcome surmised therefrom may not be totally solid. The objective of this paper is to provide a comprehensive overview of the field of artificial intelligence. In the subsequent section, we will examine the most prominent initiatives attempting

to assess the impact of AI on the accounting profession.

6. Results and Discussion

6.1 Impact of AI on Accounting Industry

In the age of man-made intelligence, conventional bookkeeping staff communicate complex tasks to accounting software, which reduces the number of errors and improves the reliability of financial data. Artificial intelligence is able to perform dynamic tasks on its own initiative. Bookkeepers have been developing new technologies to improve their performance. AI is able to replicate the way the human brain processes information and gathers data (Xing et al., 2017). The present-day device reenacts learnedness and data processing. The bookkeeping industry is optimistic about the potential for change in the bookkeeping business (Dongre et al., 2020). Man-made intelligence provides highly precise results and is capable of replacing human endeavors in certain situations. Progress is rapid, but there is still a need for broader recognition of AI procedures in bookkeeping. The creation of computer-based intelligence to address bookkeeping issues, challenges and the ability to work effectively within complex systems is a pressing need in the current business environment.

6.2 Prevent Potential Financial Fraud

The customary bookkeeping framework suspends the bookkeeping workforce in both income and accounting. This could potentially lead to a lack of transparency in financial reporting and the possibility of financial misrepresentation.

It is therefore essential to ensure that the executive level has effective control over the financial reporting process.

The current system relies on the bookkeeping staff to complete the majority of the work, while the executives focus on other tasks. This could lead to a lack of accountability and transparency in the financial reporting process.

At the end of the period, the use of artificial intelligence can streamline the process of preparing the financial statements and ensuring an accurate initial balance. In the lattices, bookkeeping staff may have some degree of autonomy in terms of access to records and passwords, which could potentially lead to instances of financial misrepresentation. While the bookkeeping framework may not be fully equipped to identify such instances, it can be enhanced by implementing regulations and processes that empower individuals to take action.

6.3 Boost Accounting Information Quality

The bookkeeping workforce in customary bookkeeping requires an adequate labour supply and monetary assets to examine vouchers, bookkeeping books, articulations, and so forth. Consequently, deficiencies and errors in long-term efforts can distort the quality of accounting information. Nevertheless, the application of artificial intelligence enables the automation of repetitive tasks, thereby allowing for the further development of skills. The bookkeeping staff then approach the monetary information on the PC to complete the rest of the process. Furthermore, errors may occur. Incorrect information input into the bookkeeping software results in erroneous data, which significantly affects the quality of the bookkeeping information.

6.4 Promote the Reform of Traditional Accounting and Auditing

Computer-based intelligence changes the technique for partition of conventional bookkeeping and reviewing works which assists bookkeeping staff with working on their presentation. This additionally streamlines the setting of bookkeeping posts and structure design and changes conventional and commonsense working modes.

7. Impact of AI on Accountants

Artificial intelligence framework replaces weighty bookkeeping fundamental work to more significant expert judgment in view of enormous information examination and information mining (Zehong and Zheng, 2018). Its broad use step by step diminishes the interest for bookkeeping faculty. Accordingly, bookkeeping work force face the emergency of disposal. Robot performs repetitive and repeatable information section assignments, and associates with such computerization innovation. Innovation is not a sufficient condition for future progress; it merely assists endeavours in making choices based on their individual experience. It is of the utmost importance to cultivate new innovations with the aim of enhancing them on an eternal basis.

7.1 Financial Accounting

The bookkeeping staff obtain information through contemplative comprehension. Investigation forever demonstrates the realness exuding from past exchanges or peculiarity. Robots appoint advanced numbers to communicate liabilities. Bookkeeping assessment intimates judgment on occasions in view of new intel to confront change which bookkeeping principles specify for embracing planned regulation. Monetary bookkeeping anticipates experts for their insight and experience lined up with the bookkeeping norms and pertinent regulations and guidelines to outfit fair data to clients.

7.2 Management Accounting

The board bookkeeping refashions expectation to guarantee the real factors of anticipated results. Most administration exercises are inseparable from support of the board bookkeeping, financial plan, direction, last appraisal and assessment of supervisors execution. Artificial intelligence recreates future climate to help the executives bookkeeping achieve errands; however it can't transform the board representing direction.

8. Accountants Face the Impact of AI

Distributed computing is the sign of innovation of enormous information. Notwithstanding basic PC tasks, bookkeepers should order specific PC programming methods to upgrade their own information handling capability. Bookkeepers ought to work on their abilities and partake in administration to make themselves savvy bookkeeper (Huang, 2017). Curbing the executives abilities might not greatly affect bookkeepers temporarily yet bookkeepers fathom its gravity when they take on the place of monetary supervisor or like. Bookkeeping data carry extensive changes to the executives and advancement of undertakings. Other than information in bookkeeping hypothesis and work on, Bookkeeping gifts ought to likewise be capable in capital activity, interior control, the executives, charge, money, protection and reasonable activity in the field of bookkeeping control as the focal point of wide reach (Ren, 2017). Man-made intelligence makes bookkeepers' work more commendable than remaining in straightforward bookkeeping work. Robots assist with creating bookkeeping calling; the bookkeeping industry in its advancement cycle additionally needs the support of simulated intelligence. As simulated intelligence frameworks get dictatorial, they can move further into complex choice regions for various arrangements and administrations possibly supplanting people through and through in numerous circles. PCs never supplant human qualities extraordinarily like authority, sympathy and inventiveness. Denying key innovation and basically nestling prototyping are moronic. Qualities and shortcomings of multiform of computer based intelligence and the best street for coaching of people and innovation should be recognized. Machines don't show human preference yet assist with taking out nonsensicalness irreplaceable for associations to take advantage of the multiplication of huge information. It is often challenging for individuals to investigate and separate understanding from the vast amounts of information available. Working with simulated intelligence methods can be an effective way to gain insights from the most valuable use of large amounts of data.

9. The Impact of AI on effective Business Education

The current approach to man-made intelligence-based schooling is primarily financial in nature. In business schooling, commodification manifests in the form of business consultancy. The overarching objective is to achieve venture recuperation with a profit. This objective drives the development of innovative strategies by foundations, which in turn leads to the creation of new online educational projects. The impact of simulated intelligence on business instruction undergraduates is shaped by the manner in which business training educators integrate IT into their teaching and educational practices. It is intriguing to note that while educators are aware of the profound impact of artificial intelligence on lifelong learning outcomes, they tend to believe that its impact on teaching and learning approaches is relatively limited.

In recent times, business educators have begun to embrace the potential of computers in experiential learning and have started incorporating them into their instructional practices. In transforming the educator-student relationship as a consequence of the advent of the new pedagogical paradigm, the most prudent approach for educators is to relinquish control and repose greater trust in students to autonomously plan their work. Artificial intelligence is increasingly prevalent in e-mature organisations, with e-sophisticated instructors positing that once the foundation is established, the impact will be profound. The challenge, therefore, is to equip all instructors and students with the requisite skills to navigate e-development.

10. AI Complication for Implicit Business Education

10.1 Learners' Misapprehension

It has been observed that students frequently have incorrect expectations about the value of exposure to new examples. This can subsequently influence their conceptualisation.

10.2 Learners' Former Exposure

The extent of learners' previous exposure has a significant impact on their perspective on peculiarities and their excitement to invite more detailed depictions. Consequently, it is necessary to consider the students' perspective on learning and to reflect on their insights and perspectives before attempting to reinforce them or to modify their understanding. It is recommended that instructors consolidate the current understanding of their students with their initial perceptions of the subject matter.

10.3 Societal Dissimilitude

Effective activity of few techniques appears to show age and cultural pertinent dissimilitude as well as authorize understudies to relate most recent data to prior information. Phase of progression and execution of inventive innovation is approved considerably by a long shot society's smoothness to manufacture and regulate arising innovation. These accomplishments, thus, are firmly connected to the degree of training. These cycles are generally determined by artificial intelligence where logical information and data progressively decide new similarity to development and current attain abilities to diminish destitution more. Man-made intelligence is thoughtful mode to prepare educators imagination and make them pedantic practice more adaptable and cunning. Instructors should be apprenticed first they should show understudies subsequently. One of the key issues facing educators and would-be educators is the challenge of navigating an educational strategy that differs from the traditional approach. This is particularly evident in the case of AI integration, where instructors have been trained in a specific manner for an extended period. Computer based intelligence includes the improvement of correspondence contraptions which can be applied in data the executives and spread broadly to enhance the power of data.

With the assistance of man-made intelligence, educators can take understudies past customary furthest point, affirm their cooperation in instructing and learning exercise and create key vibe to exhibition. Observing this original blossoming is a solid exhibition that the age of instructing without IT skill is past. Man-made intelligence or savvy recovery contributes excess for understudies to construct or redo their own insight. Nonappearance of practical web offices in for the most part tertiary foundations seem to block the degree of educators openness to the reception of man-made intelligence on its street to learning of business schooling. Educators along with understudies in business schooling seem not likewise to be capable in that frame of mind to ability hole. Business concentrates on instructing benefits a few measures to see a kid accommodating space, work on its abilities to answer contemporary requirements.

11. Impact of AI on Business Environment

Innovation significantly affects the worldwide business climate. Use of innovation in administration gives chances to work outside the workplace and expands admittance to significant data paying little mind to area. The current climate of innovation has led to the emergence of new business specialties that were previously unheard of. Many business leaders now operate their companies from PCs, tablets and PDAs, with the option of never having to open a physical presence. Video conferencing has made it possible to hold conferences without the need to travel significant distances, as it allows everyone to be present online. Computerized innovations, for example, web-based entertainment, man-made consciousness and online business permit corporate to contact worldwide crowd and further develop client experience in a more viable way. In addition to these uses, complex programming projects are employed by corporations to track deals, oversee client relations, guarantee information security, and streamline business operations. The global information economy presents both opportunities and challenges for non-industrial nations. It is not possible for a company to develop its mechanical capabilities in isolation. Such capabilities extend beyond the boundaries of the individual firm to encompass the wider organisational context within which the firm operates. Innovation constantly welcomes changes on different parts of business regions, for example, HR, system arranging, client relationship the board, business climate, administration the executives and execution measurements. Chiefs ought to grasp the idea of changes, their likely effect, plan for themselves and deal with the change cycle to guarantee purchase in of the relative multitude of pertinent partners.

Innovation plans should be conceived as a component of corporate procedure and should think about the effect innovation has on cycles, administration and individuals. Carrying out e-business applications require process upgrade, hierarchical rebuilding and arrangement, new position depictions and audited and amended approaches. E-business is changing every one of the principles and models uniquely in the Coronavirus pandemic circumstance all over the planet. It is crucial for an association to be able to embrace new innovation and plan of action in order to expand its efficiency. The genuine advantage of e-business is achieved through the digitisation of the entire value chain. It is important to note that embarking on an e-business initiative should not be taken lightly. It is essential to fully understand the potential benefits of such an undertaking before making a decision.

Regardless of the apparent advantages in the utilization of innovation in business climate, there are a lot of determinants discouraging the effective use of innovation. Establishments and people should develop a general public of development resting a major level on innovation. Most extreme educators painstaking cardinal mastery to work PC and other innovation gadgets in their educating/learning practice of business training . Subsequently, all business circles enveloping speakers and understudies ought to be familiar with proper abilities about most recent innovation.

The objective of innovation is to develop a self-idea and self-administering learning approach, as well as a refined approach for business progress and social value. Training is a widely-used tool and requires careful planning to ensure it is effective. Opportunity stays inconsequential in the event that the

concerned gatherings miss the mark on abilities to tame the open door.

12. Limits of AI

Achievement relies upon adequate information of right quality. Information frequently reflects proclivity. Moreover, few out of every odd issue is satisfactory for computer based intelligence approach. Moral inquiries might impact choices or issues might require significant causes investigation. Various degrees of exact gauge are likewise fitting in various conditions. Well established issue around information in numerous Despite the longevity of simulated intelligence procedures, the evolution of business bookkeeping remains in its infancy..

13. Practical Challenges

The inheritance framework of associations is a significant challenge due to its complexity and lack of integration. Little associations experience the ill effects of deficient information to accomplish exact outcomes. Unstoppable models requiring reevaluates are not completely open at proper expense. In this manner, building experience of both fruitful and less effective cases assist with illuminating future appointment. Artificial intelligence modestly becomes blended into bookkeeping programming. Numerous bookkeepers insult computer based intelligence without known it. Acknowledgment of man-made intelligence frequently requires significant speculation. With laid out programming for legitimate or administrative reasons, significant equipment and handling power might require despite it is gotten to on cloud premise. Developing clever items in bookkeeping proficient regions by artificial intelligence require market prospect to legitimize venture from programming designers.

14. Implication of the Study

Bookkeeping isn't an end in itself. Bookkeeping exercises assist with peopling use sound judgment concerning designation of assets and holding responsibility for their choices. This supports venture, development and trust in all associations and economies. More wise frameworks like simulated intelligence effectuate dandily original way to the final plan and sorts of essential business issues. Probably, we really want amazing instruments to underwrite great bet on monetary assets distribution to win. Bookkeeping jobs are changing relevant new capacities to work actually with information investigation as they join significant degrees of guess areas of strength for with mindfulness.

15. Recommendations

- Bookkeepers with specialized ability ought to be dubious while applying their abilities to fluctuated review situations.
- Computer based intelligence states shelters and postures major problems that outvie partners. Labor force should be re-taught to dumbfound simulated intelligence in advance of go against it.
- It is improper to proxy all the directing mode to computer based intelligence as this encourages examiner's risk struggling to hang on of imperfect evaluation.
- Expanded knowledge might be applied yet human reviewer ought to take the final offer.
- Proficient improvement is likewise proposed as one of the foundations to help calling. Monetary viewpoint is likewise liked.
- Instructive foundations ought to never tire with industry to show their understudies on the fitting ability.
- Educational plan expects refreshing to affirm that the teaching method stays contemporaneous to convince the decorum of electronic tasks where resourcefulness becomes key strength in an association.

- Colleges/universities might enroll visitor speaker from industry to convey addresses which will cover the effective answers for the business necessities.
- Bookkeepers and bookkeeping firms ought to have prolific brain about simulated intelligence to upgrade the effectiveness of bookkeeping undertakings, in this way, disposing of express bookkeeping cost
- Bookkeepers need more shallow information on computer based intelligence for discussions with specialists and other business regions to develop imaginative answers for instructing the best artificial intelligence apparatuses. Decisive reasoning and relational abilities become fitting.

16. Comment

In the expectation of taking care of qualification and heavenly scoop, splendid effect of computer based intelligence on bookkeeping can't be foreshadowed with translucence notwithstanding assuming that reviewers and man-made intelligence specialists team up and conference to evaluate the effect of artificial intelligence on bookkeeping calling. In fact innovation may outplace the people who perform routine set of expenses yet let us not fail to remember that man-made intelligence doesn't pummel occupations however it revives them. Furthermore, the ACCA has identified a number of key challenges facing the advanced mechanics and innovation sector, particularly in the context of industry and financial services. Skillfully the threat of saturating programming totally to do extremely cryptic, custom are as yet authentic while the advantages of computerization are yet to be completely investigated.

17. Conclusion

Rise of man-made intelligence is an open door not a test for the bookkeeping business and bookkeepers. It might set off couple of bookkeepers employment cutback; yet at last it won't expel bookkeepers requiring bookkeeping staff to have a decent eye on computer based intelligence to gradatim empower their sheer smoothness and to change from customary bookkeeping work force to the executives type, top of the line bookkeeping faculty. Bookkeepers ought to adaptably designer to the improvement of society, firmly accept, restyle themselves, redesign their astute and become an indispensable excellent bookkeeper. Experts in the field of bookkeeping consider simulated intelligence to be a fundamental tool that is essential to the practice of bookkeeping. It is prudent to exercise caution when relying on simulated intelligence, as it may lead to accusations of malpractice if expectations are not met. For example, an examiner, in this case a human supervisor, is an integral component of the simulated intelligence system.

18. Research Scope

Bookkeeping analysts should overcome any issues between the bookkeeping spaces and simulated intelligence areas and start coordinated efforts with artificial intelligence scientists to further develop recondite bookkeeping assignments having repulsively devastating effect. Artificial intelligence specialists hold the way to addressing some bookkeeping issues by applying artificial intelligence methods and maybe different areas of simulated intelligence that have never been applied in bookkeeping setting. It is recommended that further research be conducted into the potential of computer-based intelligence strategies, such as master frameworks, hereditary programming, brain organisations, fluffy frameworks and half-breed frameworks. This could be achieved by focusing on this area of study in more depth, as the current approach to research does not fully utilise the wealth of information available. This could lead to the development of new insights and recommendations on

the subject under investigation.

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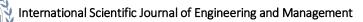Dongre, N., Pandey, A. and Gupta, O. P. (2020). Artificial intelligence in accounting: Opportunities and challenges. *Journal of Xi'an University of Architecture and Technology,* 12(5): 1858-64.

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