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Mini Encyclopedia: Artificial Intelegence Development For Accountants' Necessity

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ABSTRACT

The direction of Artificial Intelegence development which is quite rapid can have a positive value in helping accountants be more effective and efficient in carrying out their duties, by adding a *soft skill* can support existing competencies in human resources as a communication tool developed by many companies throughout the world. Distribute relevant information to users through intelligent technology. This situation can be explained through the Society 5.0 concept which enables machines based on Industry 5.0 Technology. Helping the community overcome various problems in a sustainable manner. This research uses descriptive qualitative secondary data which looks at phenomena so that they can explain the research. The results of this research evaluate the prospects of artificial intelligence to make the work of accountants easier, which can include large amounts of data that can be accessed easily and safely in future applications in the digital era 5.0, clearly the results of researchers who carry out research in the past and development every year, so that updates this can be the starting point for turning weakness into extraordinary progress.

Keywords: *Artificial Intellegence, Accounting, Competency, Digitalization*

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1. INTRODUCTION

The new era technology-based always brings rapid changes, in order to make all human activities easier, so all you have to do is control every job, analyze error levels, identify every transaction, and be able to make fast and correct decisions.

Artificial intelligence as well as *Robotic Process Automation* (RPA) plays an important role in the change of accounting and audit practices by still focusing on automating the process of simplifying tasks and regulations such as entering data or *entry data*, AI also depends on the type of data quality, and involves technology such as data search, understanding machine language, so that in its application there are ethical impacts *artificial intelligent* (AI) itself towards management accounting during the adoption process (Pratiwi et al., 2024). Changing conditions are increasingly rapid, artificial intelligence (AI) is not just a buzzword but has become a beacon of transformation in various sectors and industries. Accounting firms traditionally considered bastions of rigor and conservatism are at the forefront of the revolution, leveraging AI to redefine operations, service offerings and client interactions. The integration of AI in accounting is not just a mere improvement but a shaping discovery *value* industry. This shift involves knowledge and reinterpreting the fields of numbers and finance. Apart from that, the task of automation is about opening the door to new possibilities, changing the way accountants view work, and reshaping the future of the industry (Sahota, 2024).

implementation of artificial intelligence (AI) in various domains, such as academics, business and the wider community, has been using it in various fields for several years. The

emergence of generative AI (GAI) applications such as Chat GPT, Jasper or DALL –e is considered a breakthrough in technological acceleration and influential in business model innovation (K.Kanbach et al., 2024). Showing an ability in entrepreneurial innovation can improve a company's business *marginal return* as well as *output multiplier effect*, because it aims to change traditional business models and can encourage economic growth in the development of innovation (Lv et al., 2024).

Accounting will play a role in controlling costs, operations, reporting and planning so that fraud does not occur in the context of Indonesia's economic development as a developing country. Accounting will also provide the latest information or reports that can be used by the government or interested parties (Hilmy, 2024). The development of information technology also provides new perspectives for accounting, always encouraging the use of sophisticated accounting information systems and deeper data analysis, in which a strong understanding of accounting theory is the key in designing, implementing and managing adequate accounting information systems (Promika, 2024).

Looking at the explanation above, rapid changes can create new opportunities in the era of globalization, as well as changes in the digital era in the business world which can indirectly bring positive impacts to relationships in the same direction. Digital change can really affect all aspects of human life, as in the world of accounting and business, it can create a new perspective as well as challenges and applications (Juniardi, 2024). As a concept that has been explained in the regulation of accounting practice in accounting theory, there needs to be adjustments and stages of technological development and consumer behavior revolution, therefore, to understand the application of accounting theory in the digital era and business changes, there must be a direction to show that digital change has an effect on *user*(Ernawati & Ulfani, 2024). The application of sustainable accounting addresses the challenges of AI technology and explains its benefits, as well as the impact of advances in technology on decision making, modern accounting practices including financial and HR accounting and the supply of one website to create data efficiently and accurately (Liani et al., 2024).

Therefore, researchers are interested in taking the direction of developing AI to make everything easier for accounting practitioners. Indeed, this program must be developed further, with all existing innovation planning efforts continuing to evolve from traditional to modern. It requires a *support system* which is adequate for previous researchers, so input and evaluation of the shortcomings that exist in building an AI system for the world of accounting and business practitioners are needed.

2. METHODS

This research uses a literature study method where research is carried out by collecting, reading, and processing materials related to the research topic concerned. Sugiyono (2020) explained that literature studies are a theoretical study, about references and various scientific literature related to norms, cultures and values circulating in the social situations and conditions being studied. The research data used in this study are secondary data such as websites, journals, seminar results, scientific magazines, resource persons and books, the type of research in this study is qualitative descriptive in this way can describe a phenomenon or event can be explained.

3. RESULTS AND DISCUSSION

Development of Accounting in the Digital Era of Big Data

The development of the times is increasingly unstoppable, so humans have to create innovations that can be useful in the future so that they can help their work, with all the efforts that several experts have put in, they are already heading towards the industrial revolution in the future. Technology also plays a major role in expanding access to education, teaching standards and facilitating educational administration, thus contributing

to achieving the SDGs, apart from research using digital analysis, critical thinking and filtering information effectively and innovatively (Fadilah et al., 2024).

Remember In the previous year, specifically in 2019, the corona virus was present in various countries, so inevitably they had to make a new breakthrough, where business people or accountants innovated to support their work. As in the research results which explain that now in 2024 the analysis needs to be continued. Digital startup business trends in February 2024, which are dominated by digital startup businesses in the application sector such as; marketing business aspects in business, the coronavirus pandemic has also caused the emergence of health application startups and more growth of other startup businesses (Kawengian, 2024).

Strategic management accounting is suitable for general application in all lines of the organization and in all situations so that an integrated business strategy involves everyone *corporate* In improving the quality of a company's business procedures, management bookkeeping is a key choice in adopting a way of thinking based on the idea of expressing opinions about the use of strategic planning. Strategic accounting system information can help cut costs by concentrating on producing financial data for external parties and is able to reduce costs within the company (Ardiansyah et al., 2024).

Looking at the statement above, it is true that the era of digitalization is changing over the years, there will be changes in innovation that develop in the field of accounting, in terms of recording transactions so that *user* simplified in inputting a data, therefore in this action, there is a need for improvement *soft skills* which supports it, changes like this will be the forerunner from simplicity to controlled complexity. The implementation of the findings from the research results shows that the level of difficulty in terms of labor market accessibility in the domestic and regional arena will increase and result in low competitiveness, the ability to create control and relevance in the world of education by directing a curriculum based on the competency framework paradigm. Directing the concept at least in line with the government's commitment to creating superior human resources for Indonesia to grow and become more advanced.

Management of financial data in using the Zahir program, in solving various problems that are correlated with financial management in companies and of course with a computerized system, effective and efficient activities can be achieved in supporting the company (Desmahary & Kuswara, 2016). It can be said that each Accounting Computer Application has certain advantages and disadvantages, such as Zahir tends to get a good score in the category of easy to operate on various devices and presentation of additional supporting information that is easy to understand which shows ease of use on all devices and good presentation of information. (Hermawan & Ningsih, 2023).

An application that is very easy to use and has met accounting standards for Micro, Small and Medium Entities, the application is called Si Apik, which is correlated with training and mentoring, recording financial transactions in the use of the Android-based Accounting Application (Si Apik) aimed at MSME users in a village, it is hoped that guidance will be used using it. Focus Group Discussion method. Through training and mentoring, it is possible to develop financial records using the Android-based financial information recording application information system (SIAPIK) (Rinandiyana et al., 2020).

Changes in the era of digitalization will indeed have a very significant impact on the accounting profession, including making data collection increasingly widespread and quickly accessible by relying on super-fast internet networks to make the data transparent and make decisions possible. The research results explain a lot from the era of big *data* that transformation will be something new researchers explore *research and development* to correlate with things related to the idea of developments over time.

Rapid technological developments have led to changes in accounting from a manual system to a computerized system. Big data and artificial intelligence (AI) offer accountants the opportunity to modernize accounting, increase efficiency and effectiveness, and develop

services. But on the other hand, big data and artificial intelligence (AI) are new challenges for accountants. Accountants must develop new skills in managing and analyzing data. Financial information must also be secured to prevent it being hacked or misused (Khasanah et al., 2024). From an accounting perspective, blockchain technology and artificial intelligence are new forces, including in several fields. Data transparency and accuracy, real-time monitoring, operational efficiency, AI predictive analysis, and business model changes (Juliyani et al., 2024). This statement is supported by research results which explain that the use of artificial intelligence in accounting has been proven to provide many benefits, such as increased efficiency and accuracy, but also raises significant ethical challenges. These challenges include the risk of data breaches, ambiguity in AI-based decision-making processes, and the potential for misconfiguration in algorithms leading to inaccurate accounting. In addition, the traditional role of accountants is increasingly threatened by AI-powered machines, which can change the dynamics of accounting (Hasanah, 2024). And supported by research results such as (Iswanto & Wahjono, 2019), (S. R. Akbar, 2023), (Pasyarani, 2023)

Flexibility *Artificial Intelligence* in assisting the accounting field

Discussion on the advantages of applying AI in the world of the bookkeeping industry is that it is a precise and intelligent financial analysis tool, because they can quickly understand what they need in making the right decision. Regarding an AI algorithm, it can analyze large amounts of data, and can analyze and find trends, differences and patterns that can offer in-depth analysis for accounting professionals. As AI technology becomes more widespread, professional accountants must adapt and develop skills to use AI appropriately. Achieve higher levels of efficiency, accuracy and strategic value by moving into additional accounting professions to hone your skills and competencies.

Mindfulness must be practiced as a lifestyle and trained throughout the educational period from primary education to higher education. In fact, it's not just accountants who need the skills to live mindfully, everyone needs them. The results show that students who develop autonomous leadership can manage themselves more effectively using AI, while adaptive leadership helps them adapt to rapid and complex change. Even when taught with AI, test results show that well-prepared students get better results. This study highlights the importance of using technology wisely to maintain quality and avoid excessive dependence (Primasatya et al., 2024).

The use of AI in accounting brings positive changes by increasing efficiency and accuracy and supporting decision making. However, to ensure maximum benefits from the use of AI in the accounting environment, serious attention must be paid to the existing challenges (Yusuf et al., 2024). As well as citing research (M. R. Akbar et al., 2024) explaining that using the logistic regression method to evaluate the effectiveness of AI-based fraud detection systems in financial startups. The main goal is to evaluate whether this model is suitable for improving transaction security. Therefore, through a lot of research support such as (Hasan, 2022), (Joshi, 2022) and (Sahota, 2024), developments can be made, especially in the horizon of AI development.

***Artificial Intelegence* Monitoring For Audit Is An Efficient Innovation**

An audit is an evaluation of an organization that has a system in place. The audit process must be competent, objective and impartial or independent. Where you have to collect authentic evidence so that the evidence matches the criteria. It is indeed a challenge to become a public accountant who can be competent in this era of rapid digitalization, the

addition of a competency must be increased again, as is the case with the auditor's additional competency now, being able and understanding programming languages so that he can understand *base* or the basis of the applications used by companies, of which there are many *make up* financial reports that can be compromised by *system* so that an accountant already understands the path of accounting information, the era of digitalization has become a solution *artificial intelligent* must also be able to be used as a partner to accompany the work of checking or making financial reports, with time demands that must be effective and efficient, auditors must always hone *soft skill* thus making it a benchmark for a quality that has added value. This new technology is also used in audits.

In this research, the results of the author (Zakwan et al., 2014) discuss in government that the Acquisition and Implementation section is in 4 areas in COBIT 4.1, namely (AI), and focuses on AI 2 Acquisition and Maintenance of Application Software, namely AI 3 Acquisition and retention of Technology and AI 5 Procurement of Resources for IT Management maturity level. The results of the IT Resource Governance Maturity Level assessment are an AI 2 assessment of 3.58 or Level 4 (Manageable and Measurable) and an AI 3 assessment of 4.05 or Level 4 (Manageable and measurable). , with an AI of 5 of 3.78 or Level 4 (Manageable and Measurable), the author presents recommendations for an information technology resource management model based on the aspirations of BPK PUSINFOWAS (the applicant) to win in the current situation (as long as it exists).), the recommendations of this research are used as guidelines for planning IT resource management PUSINOWAS BPK).

The newest technology used in audits is called Computer Assisted Accounting Tools and Technologies (CAATT). It appears to help auditors detect anomalies in information and allows more analysis to be completed in less time, providing more evidence at a lower level of risk. Using CAATT, researchers can analyze, identify and adjust, identify areas, perform statistical analysis, identify peer records, group, organize, summarize, integrate and balance. Because auditors obtain results by analyzing a selected sample of accounts, stakeholders may be confused by the results. Investigators can use CAATT to analyze all data, rather than selecting and analyzing samples. With the development of new technologies, the scope of application of CAATT continues to expand. Artificial intelligence (AI), an automatic system that generates algorithms, is the focus of this development (Aksoy & Gurol, 2021). This statement is supported by research results (Sitorus & Tambun, 2023) explaining that there is competition with auditors from many countries. Content analysis of multiple coding sources was performed. These data clearly show that the area of accounting space and accounting resources in the Society 5.0 era has become very broad. This is the impact of business-technology processes. There are many types of transfers between countries. Observers also come from various countries. Public accounting firms operate internationally because business entities have operational activities in each country. The competition consists of public accounting firms from various countries vying to get clients. Auditors from various countries also compete to become auditors for international accounting firms and clients. However, there is a difference with the results of research (Albawwat & Frijat, 2021) explaining that this shows that auditors consider the auxiliary AI system easy to use and their scores increase, but find the independent AI system difficult to use. Additionally, analysts underestimate the capabilities of specialized AI systems and consider them useless for evaluation purposes. The results show that there are significant differences between the

perceived contributions of the three types of AI systems to quality evaluation. This study contributes to the existing literature on artificial intelligence and evaluation by developing and testing a measure of the contribution of artificial intelligence systems to quality evaluation. This research also provides empirical evidence regarding the perceptions of local company auditors in Jordan towards the use of artificial intelligence in auditing.

Artificial Intelegence Can Predict The Health Of Accountants

A poor work environment increases the risk of harassment, whether in the form of work, superiors, coworkers, or surveillance systems. A bad work environment affects employee well-being. This can affect physical and mental balance. A hostile work environment can also increase employee stress levels, thereby affecting their productivity. If the stress experienced by employees is left for a long period of time, this will also affect the company's performance. Therefore, company management must always look for solutions to prevent the creation of a bad work environment. Of course, the main causes of stress in the construction workplace vary. However, by understanding the main causes of stress in the workplace, it is hoped that this can be prevented. Factors that influence the manufacturing industry include, firstly, high work demands, where every company is required to be effective and efficient. For example, manufacturing companies have large production quotas so that market demand is also large, so working conditions like this can often cause stress levels to increase. Second, long working hours are indeed a phenomenon in the implementation of the shift work system in industry, which means that the physical working hours are literally long and irregular, which also triggers boredom at this point which makes employees decrease in productivity. Third, job insecurity causes several inconveniences, unclear rules change and there is a lack of transparency from management, resulting in the risk of losing one's job. Four there is no opportunity for self-development and fifth a bad work environment.

Looking at the statement above, AI can overcome the turmoil that exists in the problem of completing work that is usually done by humans. Technology can reduce stress at the workplace. Some of the jobs that AI offers can automate repetitive tasks, secondly the recognition of emotions and stress through sensors, thirdly there is less risk of human error. Therefore, the research results (Amugongo et al., 2023) explain the mHealth application supported by artificial intelligence as a case study. Our framework builds on existing practices and principles, including the AI4 People framework, the EU High-Level Expert Group on Human Rights Education, and broader human rights considerations. In addition, we also introduce a relational perspective to address issues of human values and ethical dilemmas between individual rights and public health. Our approach is based on “ethics by design”, which integrates ethical principles throughout the AI development process, ensuring that ethical considerations are not just ideas but implemented from the start. In our case study, we found 7 ethical principles: integrity, accountability, fairness, personal concern, respect for others, trust and responsibility, and resilience and integrity. We believe that the best way to mitigate and overcome ethical consequences is to apply ethical principles to the software development processes used by developers. Finally, we provide an example of how to use the case-based framework in practice, using the example of an AI mobile application in healthcare. Supported by research (Gozum, 2024) Communities, as key stakeholders, can play an important role in addressing this problem by making appropriate

investments in local technical training, health infrastructure, and education. Lacsa's speech focused on the need for the Internet to address gaps in AI-based healthcare. However, he said long-term progress in the field of public health does not depend on internet connectivity, but is achieved by building strong health infrastructure and providing intelligent knowledge to the public. And supported by the results of several studies such as (Cebulla et al., 2023), (Trenggono & Bachtiar, 2023), and (Sugiono, 2021).

4. CONCLUSION

The development of the times is increasingly rapid so that human resources must be increased in the future so that they can play a role in the field of accounting which can facilitate modern recording so that it can facilitate all accounting practices to be more adequate in recording transactions easily, effectively and efficiently.

Artificial intelligence which has become a partner leads to competence so that it can help accountants in running accounting information systems regarding databases, programming languages from basic to complete regarding efficient applicable editing and can help complete work on time and can know the handling path *cyber securities* strong so that data is safe, and in auditing an auditor with adequate applications so that monitoring and evaluating are precise and fast in overcoming problems that exist within the company
The results of this research review the horizon for the development of AI to make everything easier for accounting practitioners, who can enter large amounts of data that can be summarized simply and safely with existing applications in the digitalization era 5.0 which has been explained by previous researchers. research and development occurs every year until this update is the starting point for turning a deficiency into extraordinary progress

The message for further research is to sharpen AI in accounting by researching what applications are able to help accountants in completing their work so that perhaps the writing of previous research can be an inspiration, and for further research to test the influence of competence, independence, spiritual, emotional level, and skepticism and other factors that influence the development of AI in accounting in the digital era.

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