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AI-Driven Accounting in Sustainable Financial Management and Accounting Profession

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Abstract

The integration of Artificial Intelligence (AI) in sustainable financial management and the accounting profession represents a transformative approach to enhancing the accuracy, efficiency, and comprehensiveness of socio-environmental impact assessment and sustainable reporting. The study sought to determine the influence of AI-driven accounting on sustainable financial management and the accounting profession. In this work, artificial intelligence-driven accounting as a veritable tool in the deployment of sustainable financial management and the accounting profession was studied. Extensive literature analysis with a robust constructive discussion was used to examine the impact AI-driven accounting is having on sustainable financial management and the accounting profession. The outcome of the discussions revealed that AI-driven accounting has created a high level of productivity and the creation of lucrative job opportunities in the accounting profession for accounting professionals; thereby providing solutions in the delivery of quality financial services in various organizations. The study suggested that the creation of lucrative job opportunities in the accounting profession is made possible through AI accounting. That is, AI-driven accounting should be encouraged in the accounting profession.

Keywords: AI-Driven Accounting, Sustainable Financial Management, Accounting Profession, Artificial Intelligence, Automation

Introduction

Artificial Intelligence (AI) is significantly transforming the accounting profession by automating routine and repetitive tasks, thereby enabling accountants to concentrate on more strategic and value-adding activities. Through the application of predictive analytics and machine learning technologies, accounting professionals can enhance cash flow management, ensure compliance with Environmental, Social, and Governance (ESG) requirements, and support sustainable financial decision-making processes (Odoh et al., 2018). As a result, the role of accountants is evolving from traditional bookkeeping functions to strategic advisory responsibilities that contribute to organizational growth and competitiveness.

Furthermore, AI-driven accounting systems combine machine learning, predictive analytics, and automation tools to improve the efficiency and effectiveness of financial operations. These technologies reduce the burden of manual data entry, enhance the accuracy of real-time risk assessment, and provide timely insights for decision-making. Consequently, accountants are increasingly transitioning from their traditional role as historical data recorders to proactive strategic advisors who support business planning, risk management, and organizational performance improvement (Ubesie et al. 2022).

Artificial Intelligence (AI) is revolutionizing the accounting profession by enhancing automation, improving financial analysis, and reducing human error. AI-powered tools, such as machine learning algorithms and natural language

processing (NLP), are transforming traditional accounting practices, enabling real-time data processing, fraud detection, and predictive analytics (Duan et al. 2019). Accelerated increases in industrialization, environmental changes, climate change, and pressure from regulatory institutions have increased focus on sustainable financial management. Sustainable financial management is a pivotal element of any successful business development. Sustainable financial management is generally noted as the practice and process of dealing with finances or investments for environmental sustainability (Alhemeiri, 2021).

Moreover, the financial aspect is critical in implementing internal checks and balances, which contribute to increased sustainability and development. In recent years, several organizations have incorporated societal expectations into their business operations and strategies as key to business growth and development (Kokina & Davenport, 2017). “Although there have been different topical areas in research about AI-driven accounting and how it relates either positively or minimally negatively, it is clearly evident that suitable financial management approaches are essential for improving productivity while harmoniously alleviating challenges with financial management risks. Judging from past decades, the world has been dealing with challenges related to climate change such as wildfires, health pandemics, floods, and high surface temperatures. These issues have been posing severe threats to life and have made people at various levels of government realize the striking reality of climate change (Elnokoudy, 2025; Ahamed, 2018).

However, accounting today is handled by a system called Robotic Process Automation (RPA). According to Stancheva-Todorova (2018), Robotic Process Automation (RPA) is a term that denotes software tools that partially or fully systemise human activities that are repetitive, manual, and rule-based. Dilek et al. (2015) see Robotic Process Automation (RPA) as an application of technology, directed by business logic and arranged inputs, aimed at automating business processes. Artificial intelligence covers several interlinked technologies including speech and image recognition, data mining, semantic analysis, and machine learning. AI is still in its very early stages of adoption for broad societal change. This is partially caused by the cost related to the adoption of the needed technologies and also a lack of technical know-how within companies. However, the huge potential rewards of using AI and RPA technologies make it all worth it for the companies (Al-Htaybat & von Alberti-Alhtaybat, 2018).

Theoretical Framework

Artificial intelligence-driven accounting is fundamentally reshaping the accounting profession by automating repetitive tasks, reducing human error, and shifting the accountant's role from data entry to strategic advisory and sustainable financial management (Elnokoudy, 2025). Also, artificial intelligence is fundamentally transforming accounting from a manual, transaction-based discipline to an automated, predictive, and highly analytical one. By automating routine tasks, AI empowers accounting professionals to act as strategic advisors while drastically enhancing their ability to monitor and achieve long-term corporate sustainability (Ubesie et al., 2022).

Despite the attempts at automation using artificial intelligence, the contributions of accounting professionals to improve the efficiency and effectiveness of their work and deliver more value to businesses cannot be underestimated. In light of the aforementioned, the recent technological breakthroughs in AI are now ushering a new era in the accounting profession, hence refocusing research interests from employee self-service (ESS) applications to new perspectives towards accounting practitioners (Ubesie et al. 2022). Therefore, detailed analysis of different literature materials and robust discussions on applications of AI in financial management and the accounting profession would in no small measure help to elucidate the evaluation of the general effectiveness of AI in improving financial transactions in organisations (Emetaram & Uchime, 2021).

In conclusion, research findings have also shown that artificial intelligence has progressed significantly in a positive light, enabling the creation of professional financial features which are disrupting the financial industry and the accounting profession at a larger scale (Khan et al., 2025). The accounting profession in the business society now plays a vital role in maximizing profits and adopting a multi-purpose model that addresses the needs of the business organization, the public society and environmental issues (Khan et al., 2025; Ahamed, 2018).

In recent years, the rapid advancement of artificial intelligence technology has attracted worldwide attention and displayed great success. As a consequence, to this, you will find that artificial intelligence has made its impact on almost every aspect of life, ranging from the replacement of human labour to gradually becoming part of people's

daily life (Emetaram & Uchime, 2021). In the accounting industry, the evolution of the software used for accounting and the more recent inclusion of artificial intelligence has led to a complete transformation of the accounting systems. The use of the traditional accounting system has greatly faded, and with the automation of the accounting process, it has led to a lot of changes, but are these changes beneficial to the accounting Profession/ industry, and how do accountants fit into the equation? (Emetaram & Uchime, 2021).

Analysis

Conceptual Review

Artificial Intelligence

Artificial intelligence (AI) is continuously attracting significant applications across common industries like medicine, education, and research. The financial management department should also leverage and strengthen the increased application of AI in its operations to boost sustainability in the community while responding to societal needs (Savina & Kuzmina-Merlino, 2015). Artificial intelligence (AI) also has its share of shortcomings, and it is necessary to engage all stakeholders to work together to solve the challenges arising as a result of artificial intelligence (AI) application. Increased focus and potential threats to businesses due to climate change have attracted increased application of artificial intelligence (AI). Most companies are now contributing to climate change issues by channelling their financial resources to sustainable development practices. The need to avert climate change has called for concerted efforts from all actors, causing many companies globally to adopt sustainable practices in their operations (Stein-Smith, 2019). The emergence of AI has caused ripples and significant changes across several sectors, such as productivity, health, and the environment, among many different industries. AI presents both negative and positive effects on sustainable development. The invention of AI is changing operations in the finance industry. Indeed, in most aspects of the finance industry, AI is used to maximise the benefits of time, efficiency, cost benefits, and adding value to the finance world (Zhang et al. 2020). The application of AI in technological advancements has contributed to leading international corporations that report value for their customers, improving performance and significant financial profits (Khan et al. 2025).

John McCarthy coined the name Artificial Intelligence (Yadav et al. 2017). Artificial intelligence (AI) is the academic field of study that deals with the technical know-how of creating computers and computer software that are capable of intelligent behaviour, or the study of programming computers to do things better and more accurately than humans (Elaine, 2000). From another perspective, artificial intelligence can be seen as the capability of a programmable device to perform activities that can be expected of the human brain. These activities include: knowledge and the capability to acquire it, the ability to judge, produce original thoughts, and understand relationships. Artificial intelligence is mostly aimed at making intelligent machines that can respond in ways similar to humans. Artificial intelligence can be divided into four different aspects, which include: intelligence, business, research, and programming dimensions (Carol & O'Leary, 2013). Artificial intelligence: It entails constructing machines to behave as humans are expected to. Business and research dimensions are powerful tools used in solving human and business problems better than human solutions. Lastly, the programming dimension covers symbolic programming (Khan et al. 2025). Expert system software can be developed for any kind of problem that involves a selection from a group of choices, especially if the decision is based on logical steps. Hence, any area where a person or group of persons has special expertise needed by others is a potential area for creating an expert system. (Taghizadeh et al. 2013).

Artificial Intelligence in Sustainable Financial Management

Artificial intelligence (AI) in sustainable financial management drives the integration of Environmental, Social, and Governance (ESG) criteria into financial decision-making. By processing massive and unstructured datasets, AI helps institutions forecast climate-related risks, automate regulatory compliance, optimise green portfolios, and detect greenwashing (Kshetri, 2021). Research has continuously shown that companies engaged in environmental sustainability have better company performance. Furthermore, the integration of technology and artificial intelligence positively impacts company performance during the implementation of sustainability approaches in their

implementation. In a study by Pham et al. (2021), sustainability is linked to a company's financial performance. The study found that the sustainable growth rate contributes to high values for earnings yield (EY), return on assets (ROA), and return on equity (ROE). Also, increased values observed in the sustainable growth rate and corporate social responsibility disclosure contribute to a high return on capital employed (ROCE). The positive relationship between sustainability and other financial management elements is enough for companies to embrace sustainability in their business operations (Pham et al. 2021).

Artificial intelligence (AI) has become a critical enabler in addressing longstanding challenges in the financial sector, particularly in enhancing the accuracy and transparency of financial reporting and strengthening fraud detection mechanisms. According to Aldemir and Uysal (2025), AI plays a vital role in modernising financial processes, not only by detecting irregularities but also by improving overall citizen engagement with financial systems. The technological evolution within banking provides a clear backdrop for this transformation. It began with the introduction of automated teller machines (ATMs) (Rugimbana, 2010), progressed through the emergence of online and mobile banking (Park & Yoon, 2025), and has significantly contributed to broader financial inclusion. Today, more advanced artificial intelligence (AI) applications, particularly machine learning, are revolutionising the financial landscape. These systems enable automated credit scoring, real-time fraud detection, and responsive customer service. Such innovations do more than streamline operations; they contribute to the development of more sustainable and inclusive financial practices. By increasing the reliability and accessibility of financial reporting, Artificial intelligence (AI) helps build trust and ensures greater transparency, both of which are essential for a resilient and equitable financial system (Ahmad et al. 2024; Kshetri, 2021).

The role of financial management in promoting sustainability and development is indispensable for companies. First, the financial aspect plays a role in the operationalisation of internal checks and balances, which are essential components in the future due to high development speed. This calls for better decision-making that is timely, based on past and predictive accounting knowledge (Diez-Cañamero et al. 2020). The use of advanced technological applications such as artificial intelligence has been crucial in providing a single source for information that aids in developing confidence and compliance with requirements critical for long-term business objectives and sustainability (Elnokoudy, 2025; Issa et al., 2016).

Appropriate sustainable financial management remains essential during the lifecycle of a business, whether during the initiation stage or in anticipation of liquidity. Therefore, this statement implies that any business must constantly evolve based on the current circumstances of change. Companies that are working towards sustainability must focus on initiatives that work toward the maintenance of sustainability (Diez-Cañamero et al. 2020; Pikus et al. 2018). Models of sustainable financial management require innovation that works towards balancing environmental protection and profit maximisation. Financial decision-making and sustainability issues are common and can be understood as the issues available in a financial institution concerning sustainability themes. The problems exist in sustainability reports because most companies are not taking the initiative for economic growth (Diez-Cañamero et al. 2020). Over time, companies often face systemic financial crises. Management issues can be addressed through improved financial performance to promote sustainability in all aspects of growth and development in an organisation. Also, companies should invest more in financial innovation to maximize the benefits and make environmental issues of the environment a concern for financial institutions. The need to incorporate environmentally-friendly services into company operations should be a priority for many economic sectors. In recent decades, climate change has attracted attention across the world, with most companies moving to address the issues that contribute to negative climate change in an innovative manner (Haenlein & Kaplan, 2019; Pikus et al., 2018).

Artificial Intelligence in the Accounting Profession

In the view of the American Accounting Association, accounting basically deals with the process of identifying, measuring, and communicating economic information with the hope of perhaps positively influencing the decisions

of the users of such information in effecting socio-political and economic changes within a system and beyond. The role of the accountancy profession as a fulcrum on which the shaping and supporting of businesses, organisations, and global economies anchors cannot be overemphasized. The accounting profession, Kaidonis (2008) observed, is pivotal in every aspect of every economy, ranging from serving the state and the individual's interests. The views of Kaidonis (2008) were further supported by Jędrzejka (2019) as reported in Kwarbai and Omojoye (2021), where it was noted that qualified accounting professionals function in various capacities within an organisation, providing bookkeeping, data management and reporting services as demand requires.

Generally, as was pointed out by Agnew (2016), the accounting profession is undergoing a fundamental change due to advances in data analytics and artificial intelligence (AI). The involvement of artificial intelligence (AI) in the accounting profession, as acknowledged by Kwarbai and Omojoye (2021), has ushered in a new era and continued to change the narratives in this noble profession by shifting the long-age known paper-and-pen traditional entry mode to a computer- and software-based era. Kokina and Davenport (2017) argued that the idea of employing artificial intelligence in accounting and auditing is certainly not new; hence, there is every reason to expect that its impact on the field will be more substantial in future years because of recent developments in information and technology. Johnson et al. (2019) noted that artificial intelligence requires both substantial data and processing power, and both are available in large quantities. It should be recalled that the University of Oxford in 2015 forecasted that accountants have a ninety-five (95%) per cent propensity of losing their jobs in light of the recent technological revolution in the industry owing to AI, as machines take over the role of data analytics and number crunching Ravi, 2018.

Reinforcing the stance of the University of Oxford in 2015, Kwarbai and Omojoye (2021) hinted that improvement and advancement in technologies, artificial intelligence in particular, have eaten deep into the accounting profession, hence posing a risk to the relevance of the accounting profession in the modern-day world. Greenman (2017) and FSB (2017), however, countered the positions of Ravi (2018) and Kwarbai and Omojoye (2021). While Greenman (2017) believed that technological advances eliminate and create jobs as artificial intelligence assists in reducing the rigorous, tedious and painstaking nature of the accounting profession, thereby making other accounting processes more efficient and reliable, FSB (2017) simply viewed artificial intelligence as the application of computational tools to address tasks traditionally requiring human sophistication. The basic strategy of Artificial intelligence has always been to seek out progressively more complex human tasks and show how computers can do them in human-like ways. Agidi (2019) observed that the technological power of the computer lies in its versatility, intelligence, connectivity and complexity rather than in its energy trust. Dilek et al. (2015) stated that artificial intelligence (AI) has outstanding features such as Computational Intelligence, Neural Networks, Intelligent Agents, and Artificial Immune Systems, which have made it an essential part of the technology industry, providing the heavy lifting for many of the most challenging problems in computer science.

Therefore, accounting professionals are required to seek and acquire relevant skills that will aid adaptation to recent technological evolution in the profession occasioned by AI. Odoh et al. (2018) observed that the greatest danger of Artificial Intelligence involves ignorance on the part of individuals professing complete understanding of AI, whereas otherwise. As was canvassed by Kwarbai and Omojoye (2021), the recent technological breakthroughs in AI are now opening a new page in the accounting discipline, refocusing the research from employee self-service (ESS) applications to some new perspectives towards accounting practitioners with the posers: how can accountants benefit from the use of AI capabilities, and what is the long-term vision for AI and the accounting profession? Therefore, it becomes imperative that businesses maintain their competitive advantage by constantly seeking to develop and achieve optimal efficiency. To align with the aforementioned, accounting professionals should, as a matter of necessity and urgency, redesign their training and development programs to accommodate the current trend AI has brought into the profession to remain relevant with a competitive advantage in a globalised financial management system (Malyana et al. 2025; Elnokoudy, 2025).

Automation of Accounting Process

Artificial Intelligence (AI) and Robotic Process Automation (RPA) are two very different but closely-knit terms that have had and shall continue to have a big impact on the automation of auditing and accounting practices. AI and RPA are both on opposite sides of the intelligent automation field. Automation is quickly evolving from a process-driven to a more data-driven direction. Although RPA is highly process-driven (automating rule-based tasks), AI needs good-

quality data for it to be able to learn and know how to function (Emetaram & Uchime, 2021; CFB, 2018). The processes most often chosen for RPA are internal performance reporting, purchase-to-pay, and record-to-report (Embracing robotic automation during the evolution of finance, 2018), as they are usually routine-based and do not require complex decision-making and judgment. There is a prediction that automata have taken over up to 40% of current transactional accounting (Axson, 2015).

Robots are projected to replace humans in manual bookkeeping and aid them in multifaceted, complex processes (Professional accountants – the future: Generation Next, 2016). The accounting tasks and processes that could benefit from automation, e.g. accuracy and performance, include (Malyana et al., 2025; Ozili, 2025; Schweitzer, 2024). Reporting (monthly, quarterly close, management, and internal performance reporting, regulatory and external statutory reporting), Accounts payable and accounts payables(automating approvals, maintaining (vetting, updating) supplier/customer data, validating and posting payments, creating/processing/delivering invoices, billing, collections, matching invoices against purchase and sales orders), Period-end closing (sub-ledgers closing, validation of journal entries, general ledger, consolidation, low-risk accounts reconciliation), General ledger accounting, Cash management, inventory accounting, intercompany transactions, travel and expenses, document expense reports, reimbursement requests, audit, payroll, tax accounting, fixed asset accounting.

The most developed segment of artificial intelligence in the accounting discipline is the use and development of expert systems. The expert system was developed for the purpose of advising the accountant on a variety of issues. The accountant (auditor) who monitors, understands, and improves cognitive and analytical processes and systems would thrive, while the eye-shaded accountant who meticulously checks and cross-checks credit and debit entries will most likely cease to exist, especially with the advent of cognitive and analytics technology to audit (Davenport, 2016). The use of expert systems is more valuable to the accountant than to technological displacement (Alex et al., 2014). In the past, the accountants of business owners would make decisions based on figures that were most often outdated, but with the invention of expert systems and automation of the data processes, there is now direct access to up-to-the-minute information about any business, and this enables the formation of much more informed decisions and things affecting the business profitability and performance would be easily established.

Also, necessary rectification procedures can be easily adopted. The application of expert systems in accounting can be categorised under the following: (a) Financial accounting (b) Taxation (c) Auditing (d) Management accounting (f) Personal financial planning. The expert system integrates the knowledge of one or more human experts and, with this, is able to help accountants improve the quality of the services they provide in the areas of internal control, identification, and evaluation of audit risk and audit planning. In regard to an internal audit, expert systems are used for verifying and screening transactions susceptible to fraud and for processing and authorisation of claims. AI is also utilised in financial accounting in terms of cash flow (Emetaram & Uchime, 2021).

The results of Giesecke & Heidorn (2022) in their study showed that expert systems have a vital function in the area of financial accounting, an area like the determination of financial status by ratios, cash-flow evaluations, analysis of mergers acquisitions and other investment decisions, leases, and analysis of financial reports filed with the SEC are also areas in financial accounting where expert systems are applied. In addition, Abdelraouf (2025) further verified the use of expert systems in taxation. This system has the right aptitude for tax treatment of stock investments (Abdelraouf et al., 2025). The expert system guides value-added tax, corporate tax accrual, the planning process, corporate tax planning, and tax preparation system for the oil and gas industry. For international taxation, there are also expert systems available for optimization of international corporate tax position and international tax planning, and this type of expert system includes Ala and Intuit's (chip-soft) expert systems (Emetaram & Uchime, 2021).

Discussion

Having reviewed extensively on AI-driven accounting in sustainable financial management and artificial intelligence in the accounting profession, it becomes important to examine how AI-driven accounting is creating more opportunities in sustainable financial management and the accounting profession for accounting professionals. This discussion will also explore the innovation in terms of ease of doing work and flexibility (speed and accuracy) application of AI-driven accounting has introduced in sustainable financial management and the accounting profession. Artificial Intelligence, as coined by John McCarthy, is an experimental branch of computer science that

pursues its goal of creating an intelligent machine that can perform diverse tasks by using its intelligence Yadav et al., 2017). Odoh et al. (2018) viewed AI as an academic field of study which studies how to create computers and computer software that are capable of intelligent behavior. In the view of Elaine (2000), AI as a field of study centres on how to make computers do things better than humans; hence, systems that think like humans (system that thinks rationally) and systems that act like humans. This simply means that artificial intelligence (AI) is the capability and capacity of an artificial (electronic) device(s) to carry out the functions of a human brain; that is, expert systems, considered as software programs attempting to replicate human experts' behavior and expertise, store human knowledge and experience and transform it into rules, thus trying to solve accounting problems and perform some accounting tasks.

The accounting profession, according to Kwarbai and Omojoye (2021), is a profession that is responsible for collecting, classifying, and recording, summarizing, analysing, and interpreting information for users of financial statements. It provides qualitative financial information about economic entities that is intended to be useful in making economic decisions. Such financial information assists users of the financial information to articulate informed financial decisions among alternative uses of scarce resources in the conduct of business and economic activities. Professional accountants are trained personnel by approved and organized institutions of learning who have also obtained additional training from recognized professional accounting bodies. The professional accounting bodies accord recognition and award licenses to professional accountants to render accounting and financial services to the public. These accounting bodies monitor, supervise, reward and reprimand professional accountants where and when the need arises to ensure strict adherence to the principles of best practices and ethical conduct of the accounting profession.

The upsurge in the use of AI-driven accounting in sustainable financial management and the accounting profession is characterised by forces of demand and supply. There are also many situations in modern business transactions in which a traditional human approach to analytics and decision-making is practically unachievable. In such situations, decision-making involves much data, and the time frame is too short for humans to be accurately used in the process. Digital advertising, medical diagnosis, predictive maintenance for industrial equipment, and a detailed audit of all company transactions fall into this category Kokina and Davenport, 2017). AI-driven accounting is applicable in almost every area of accounting operations. The implication is that AI-driven accounting will reduce the rigorous, tedious and painstaking nature of the accounting profession and make it more effective and efficient while rendering sustainable financial services. With the infusion of artificial intelligence and computer technology into other technologies and its attendant transformation in the mode of carrying out business activities, most organisations, large, medium and small scale, are now technology-based in one form or the other. This, to a good extent, confirms FSB (2017)'s position that both public and private sector institutions use artificial intelligence technologies for regulatory compliance, surveillance, data quality assessment, and fraud detection.

Accounting systems and operations moved out of the arena of paper journals and ledgers into computer-based formats with the advent of computers, which has powered artificial intelligence in applying the methods of self-management, self-tuning, self-configuration, self-diagnosis, and self-healing to achieve optimum results in accounting operations, FSB (2017) hinted further. As Odo et al. (2018) argued, the evolution of accounting software and the recent developments in artificial intelligence have completely transformed the accounting systems. Murungi and Kayimba (2010) contended that the non-application of software/expert systems technology in business literally suggests that the financial information of such an organisation may not be accurate, as the utilization of computer technologies allows companies to maintain a competitive advantage over others. Ravi (2018) indicated that the incorporation of AI-driven accounting in rendering sustainable financial management services has engineered innovation used to increase the overall productivity of the organization. AI-driven accounting enhances efficiency and productivity through the provision of automation that reduces biases and errors caused by psychological or emotional factors, Ravi (2018) noted. Therefore, elimination of this bias ensures transparency and reliability in the organization making informed decisions.

Conclusion

Robust literature analysis and constructive discussions adopted in this research revealed that the engagement of AI-driven accounting in sustainable financial management and the accounting profession has created a positive impact on the duo. AI-driven accounting breeds sustainable financial management productivity for accurate financial

decisions and creates diverse professional opportunities that have resulted in a surge for more demands in the services of accounting professionals in meeting the growing challenges in today's complex financial industry. In conclusion, the outcome of the discussions revealed that AI-driven accounting has created sustainable financial management, a high level of productivity and the creation of lucrative job opportunities in the accounting profession for accounting professionals; thereby, providing solutions in the delivery of quality financial services in various organisations.

Suggestions

From the conclusion of the study, the following suggestions were made;

1. AI accounting should be introduced in organization where accounting professionals are found.
2. The increase in productivity of sustainable financial management is visible in organisation where AI accounting is practised. Therefore, AI accounting should be practised as it increases productivity,
3. The creation of lucrative job opportunities in the accounting profession is made possible through AI accounting. That is, AI-driven accounting should be encouraged in the accounting profession.

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