

ARTIFICIAL INTELLIGENCE IN ACCOUNTING: A NEW REALITY

Zarina Berdimuratova

*Accountant and Financial Manager, Specialist
in Digital Financial Solutions Implementation*

Abstract

This article explores the impact of artificial intelligence (AI) on modern accounting practices. The key areas of AI application in accounting, financial control, and cash flow management are analyzed. Special focus is placed on automation, intelligent data analytics, and financial risk forecasting. The study substantiates the transformation of the accountant's role under the conditions of digital economic development.

Keywords: artificial intelligence, accounting, automation, financial control, digitalization, data analysis, financial forecasting.

Introduction

Artificial intelligence is rapidly transforming accounting and finance by reshaping traditional operational processes. Technologies that were once considered futuristic have become everyday tools in professional practice. Companies increasingly integrate AI-based systems to improve accounting efficiency, enhance financial management, and support managerial decision-making.

1. AI-Based Automation in Accounting

One of the key advantages of AI is its ability to execute repetitive accounting tasks with high accuracy and speed. Intelligent systems automatically recognize and classify primary documents, perform reconciliations, and generate financial and accounting reports. This significantly reduces manual workload and minimizes the risk of human error. Automation is particularly effective in processing large data volumes, including invoices, payment orders, delivery notes, and bank statements.

2. Financial Analytics and Forecasting Using AI

Advanced algorithms analyze large datasets and generate predictive models that assist in cash flow forecasting, risk assessment, and solvency analysis, supporting more accurate and data-driven managerial decisions.

3. Financial Control and Security

AI strengthens internal control systems by monitoring financial transactions in real time and identifying anomalies, irregular operations, and potential fraudulent activities.

4. Practical Implementation of AI Tools

The most widely used AI-based solutions include automation of document processing, intelligent bank reconciliation systems, forecasting models.

5. Future Development and the Changing Role of the Accountant

The next stage of development lies in integrated systems combining automated financial reporting with early detection of financial deviations. The role of the accountant is evolving from a technical executor to an analyst and strategic partner.

Conclusion

Artificial intelligence is becoming an integral component of accounting and financial management, improving operational efficiency, reducing risks, and supporting sustainable business development.

References

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