

## The Influence of Artificial Intelligence on Accounting Practices

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### Abstract

Accountants can benefit greatly from artificial intelligence in terms of increased productivity, increased intelligence, and increased value to the business. The system gradually replaces essential human tasks, elevating utilitarianism for even more iconoclastic reformation because it is more efficient and less expensive than human labor. Recently, there has been a significant advancement in artificial intelligence, particularly in the accounting field, where computer entry has replaced paper and pencil entry as the primary method of entry. The most concerning aspect of artificial intelligence, though, is that people tend to assume they comprehend it too soon. Using secondary data, this extensive research study aims to investigate how artificial intelligence affects accounting operations' performance. The study emphasizes how the quality of accounting function performance is cockily impressed by the implementation of artificial intelligence. The researcher suggests that in order to fully utilize artificial intelligence, accountants should successfully cultivate their own dexterity and omnibus expertise, which will eliminate some accounting expenses. This will be the case if experts in accounting, auditing, and artificial intelligence don't cooperate to ensure the survival of their respective fields.

**Keywords:** impact, technology, accounting profession, audit, and the artificial intelligence.

### 1. Introduction

The rapidly evolving area of artificial intelligence (AI), that can be used for everything from the fundamental transformation of human work to the sluggish imitation of human life, has an impact on the world's industries. The ability of a computer or a technology-enabled robotic system to process data and generate outcomes that mimic human learning, reasoning, and problem-solving is known as artificial intelligence (AI). In order to increase the efficacy and efficiency of their daily work, accounting professionals have embraced the waves of automation. Accounting systems of information have replaced paper ledgers and journals as the standard format since the invention of computers. Accounting databases often become enormous collections of sparse information, insufficient for decision makers, about specific accounting activities. The goal of artificial intelligence is to create intelligent machines that behave and think like people, thereby reducing the shortcomings of traditional systems. In fact, many commercial firms are unable to exploit intricate occurrences in process management because they are not widely known. Technologies based on artificial intelligence (AI) aim to significantly improve the quality of commercial decisions by systematically

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replacing human decision-making. The profession needs to raise innovative technical solutions and handle fundamental commercial challenges in order to actualize this development. This study seeks to answer the central query about the future of accounting. Since there seems to be no end to technical growth in the modern era, this research does not focus on a specific industry when evaluating the influence of AI on accounting.

## 2. Literature Review

In order to make predictions about the future, a survey of the literature provides context, viewpoints, and aspects to take into account when evaluating the past and present. To pinpoint the exact relationships between the application of artificial intelligence (AI) and accounting, researchers, academics, social service workers, and others have conducted a plethora of studies across the globe. Technology for communication and information, or IT, plays a key role in transforming teacher-centered learning into competency-based learning and identifying a new IT niche in education. Digital technology has promise that higher education institutions are not fully utilizing. According to the study, even though the majority of students claimed that digital tools gave them liberty and flexibility in their studies, they seldom ever used them.

Improved lighting quality depends on universities managing the process of creating educational management with their intellectual assets and realizing the value of that capital to their ongoing roles in society and in the greater worldwide marketplace for higher education. broad impacts of technology on acquiring knowledge and skills in using it. Artificial intelligence (AI) can be utilized to support education by promoting power through digitized multimedia and improving credibility by the use of video and the internet.

Technology can assist students with unique communication requirements and teachers in adjusting to the changing learning styles of their students, in addition to being helpful for teaching foundations. Bolarinwa, Osawaru, Falobi, and Krubu, among others, assert that artificial intelligence (AI) improves learning and education. IT helps students and gives subject teachers more efficient ways to offer instruction. AI has a big impact on language and intelligent achievement.

O'Hara claims that an accurate indicator of how well AI is applied in business studies instruction and learning is student performance.

There is no significant difference in the effectiveness of AI according to teachers and pupils. Nwaiwu claims that business education majors frequently do badly in IT classes and lack proficiency in the subject.

Debilitating elements were noted, such as the outdated PCs being used, the outdated content delivery mechanism, and the inadequate maintenance culture of IT facilities. According to Egboka, lecturers lack the AI tools that are directly connected to curriculum and evaluation techniques.

Okoli claims that a business education imparts the skills, knowledge, and attitudes necessary to be successful in the company world as a manufacturer, distributor, or final user of products and services

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that companies market. Students who major in business acquire the abilities needed to run their own businesses and benefit from the advantages the business sector has to offer.

According to a 2015 research from the University of Oxford study, accountants face a 95% job loss if machines replace human data analysts and mathematicians. New employment are created and some are eliminated as a result of technological improvements. According to the Financial Stability Board Report, artificial intelligence (AI) merely uses computational tools to perform activities that have historically required human complexity. Artificial Intelligence is used by both public and private sectors for fraud detection, data quality assessment, surveillance, and regulatory compliance, among other purposes. AI does the heavy work for the trickiest computer science issues. Rather than its energy trust, the strength of technology comes in its variety, intelligence, connectedness, and complexity. From large to small and medium scale businesses, technology assists bulk organizations. According to Deloitte, technological advancements and expert systems are rapidly advancing. By 2025, human labor would be increasingly replaced by automation and technological advancement.

AI makes computers accomplish things better than people. The study and development of computer systems that display intelligence is the focus of the computer science field known as artificial intelligence (AI).

According to Carol and O'Leary, artificial intelligence (AI) is a strong technology that can address commercial and human problems more effectively than humans. Software selection is based on logical procedures and involves making a choice from a definable set of options. Artificial Intelligence primarily facilitates machine performance of human brain functions. According to Greenman, AI is essential to the future of the accounting and auditing industries.

As technology has advanced, the accounting research community has employed a variety of AI tools to focus on specific financial analysis and reporting, auditing, and assurance responsibilities. Accounting education and training are supported by accounting expert systems. Eye shaded accounting will likely peak with the advent of analytical and cognitive technology for auditing. Before data procedures were automated, accountants would make judgments based on often-outdated figures. Now that current information is constantly available, decisions that have a greater impact on the operation of the firm may be made. Today's modern corporation is plagued by IT-based decision aids, which put more pressure on auditors to participate more actively in its governing bodies. Omoteso claims that the study recommends partnerships between businesses, academic institutions, and experts in accounting and auditing. Though the amount of accounting jobs may decrease as a result of technological improvements, there is going to be a demand for highly qualified accountants who can precisely and soundly deliver proposals, business advice, and other papers.

Asian nations with highly developed educational systems have long been at the forefront of research efforts aimed at discovering digital answers to complicated problems. 45% of the jobs that individuals are paid to complete might be automated by current technology, and at least 30% of the jobs in over 60% of all professions could be substituted by these technologies. AI helps CPAs with the

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implementation of Internet of Things-based data-combining accounting and recording systems. Accenture Consulting reports that most clients would prefer guidance provided by AI and human specialists regarding how to evaluate results and sectors where the company would perform below expectations. The course on Accounting Information Systems is taught using a loose-leaf textbook. The proposal's flaw is that it only employs faculty polls, educational materials, and course syllabi as its data sources.

### **3. Objective of Study**

Finding out how AI affects accounting operations' performance is the study's main goal.

### **4. Research Question**

What impact does artificial intelligence have on the accounting function's performance is the research question posed in response to the study's objective.

### **5. Substances and Procedures**

The study uses a variety of literary sources to investigate the implications of artificial intelligence (AI) and has a descriptive nature.

Better depth of knowledge has been developed through descriptive study. As a result, this study only uses secondary data collection techniques and takes into account a range of secondary sources that can be accessed via academic databases and the Internet, including literature reviews, empirical studies, websites, books, journals, reports, and more. The work is divided into multiple sections and is intended for a broad audience in order to make the subject easily understood.

In addition to extra discussions, each section has a serial number between 1 and 14. The study's inherent flaw is that, even though it relies on publicly available data and information, secondary sources may not be entirely reliable, which could lead to an incompletely valid conclusion. Thus, the scope of this work is restricted to first provide a general overview of artificial intelligence. Second, an assessment of the main objective that aims to ascertain how AI would affect the field of accounting has been delineated.

### **6. Discussion and Conclusions**

#### **6.1. The Impact of AI on the Accounting Sector**

Accounting software manages complicated tasks from human accountants in the era of artificial intelligence, significantly lowering human error and strengthening corporate resolve. AI is starting to take over human decision-making responsibilities. Accountants have refined technology to boost efficiency. Artificial intelligence mimics human knowledge acquisition and thought processes. Modern technology mimics information processing and intellect. It is now advantageous for the accounting sector to canonize the development of the accounting industry. In many cases, artificial intelligence (AI) performs better than humans and yields incredibly accurate findings.

Although the adoption of AI techniques in accounting is rapidly growing, it is still in its infancy. It is

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imperative that artificial intelligence (AI) be developed to handle financial issues, real-world difficulties, and the skills necessary to operate in intelligent systems in order to foster joy.

### **6.2. Prevent Financial Fraud's Potential**

Accounting staff are burdened with maintaining books and managing cash flow under traditional accounting systems. Therefore, financial fraud and luxury in financial accounting may arise. Within control, management level is predominant. This scratch is repulsive. Accounting staff merely reviews these; computers handle heavy accounting and other tasks. AI automatically negotiates bills and actualizes trial balances at period's conclusion. Accounting staff members' distinct accounts and passwords, along with their own related privileges, can lead to financial fraud in the meshes.

Even so, the accounting system is unable to fully comprehend fraud; instead, it needs to be modified, and then people must carry out the changes.

### **6.3. Raise the Caliber of Accounting Data**

In conventional accounting, accounting staff needed a lot of employees and money to validate vouchers, books of account, statements, and other papers. Errors and fatigue that come with extended effort distort accounting data. However, AI completes each step promptly to improve proficiency. Accounting employees work with financial data to complete the remaining tasks on a computer. Errors might also happen. When errors are entered incorrectly into an accounting software system, the quality of the accounting information is significantly improved.

### **6.4. Encourage the Reform of Auditing and Accounting Practices**

AI modifies the process by which traditional accounting and auditing tasks are divided, assisting accounting staff in performing better. Along with changing conventional and useful working modes, this also optimizes the arrangement of accounting posts and structure layout.

## **7. AI's Effect on Accountants**

AI systems replace laborious fundamental accounting tasks with more valuable professional judgment derived from extensive data mining and analysis. Because of its widespread use, the need for accounting staff is progressively declining. Accounting staff members thus confront the problem of elimination. Robots engage with this kind of automation technology and carry out repetitive and redundant data entering duties. Technology aids businesses in making decisions based on their own experiences, but it cannot steer the future on its own. To improve it on an aeronautical basis, new technology must emerge.

### **7.1 Accounting for Finances**

Employees in accounting obtain information through reflective awareness. The authenticity arising from previous transactions or phenomena is shown by endless analysis. Robots use digital numbers to indicate their liabilities. Accounting estimation implies making decisions about occurrences based on recently obtained information in order to deal with transitions, as required by accounting

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standards for the adoption of future laws. Experts in financial accounting are needed because their training and expertise should be in line with applicable rules and regulations, accounting standards, and user-friendly information.

### **7.2. Accounting for Management**

Management accounting recasts projection in order to ensure that anticipated results really materialize. A key component of the majority of management activities is manager performance evaluation, budgeting, making decisions, final assessment, and management accounting. Artificial Intelligence (AI) simulates future settings to assist management accounting in performing duties, but it cannot change management accounting as a means of making decisions.

### **8. Accountants Must Deal with AI's Impact**

Cloud computing is the pinnacle of big data modernism. In order to enhance their data processing skills, accountants require not only a basic understanding of computer functions but also expertise in specific computer programming techniques. Accountants should practice management and skill development in order to become knowledgeable professionals. Accountants recognize the significance of this whenever they take on responsibilities like finance manager or similar, even though it may not have a substantial short-term influence on them. The development and management of enterprises are profoundly changed by accounting data. In addition to having a solid grasp of accounting theory and practice, accounting skills should also include competence in internal control, management, taxation, insurance, banking, and real-world operations in the field of accounting management as the center of wide range. AI has increased the value of accounting labor from what it was. Automation plays a role in the development of the accounting profession, but artificial intelligence (AI) is also essential to the growth of the accounting sector. As AI systems develop and become more sophisticated, they may eventually be able to fully replace humans in many professions by making complex judgments for a wide range of products and solutions. Computers can never fully replace the qualities that make humans special, such as empathy, creativity, and leadership. It is foolish to deny important technology while only embracing prototyping. The optimum path for interacting between humans and technology, as well as the advantages and disadvantages of various forms of AI, must be recognized. Instead of exhibiting human partiality, machines assist in eradicating irrationality, which is necessary for businesses to capitalize on the growth of big data. The amounts of data are too big for humans to evaluate and glean insights from on their own. To acquire knowledge from the most effective use of big data, they need to collaborate with AI techniques.

### **9. AI Affects on Good Business Education**

Modern AI-based education is a socioeconomic benefit. Business consultancy is one instance of commodification in the realm of business education. The only objective left is to recoup investments profitably. These goals push educational institutions to expand their online learning activities and implement state-of-the-art technologies. The way that AI is applied in the classroom by business

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school instructors greatly influences the way that students in that discipline are affected by AI.

Teachers find it mysterious that although they believe AI has a significant impact on learning and learning outcomes, their perception of its influence on teaching approaches is much more mild.

Teachers of business education are receptive to computers because they see their value in experiential learning and embedded practices. Giving up control and placing greater trust in students to arrange their work independently is the most sensitive way for teachers to adopt the new academic paradigm that transforms the teacher-student relationship. AI has its origins more in e-mature institutions; e-confident teachers tell us that once the foundation is set, the benefits will be substantial. Therefore, enabling all educators and learners to reach e-maturity is the task.

## **10. The Challenge of AI in Implicit Business Education**

### **10.1. Learners' Ignorance**

Incorrect beliefs about fundamental learning are frequently discovered in learners, which hinders the assimilation of new teachings and interferes with students' conceptual development.

### **10.2 Previous Experience of Learners**

Learners' perspectives on things and their eagerness for more careful delineation are greatly influenced by their prior exposure. Thus, before expanding upon or reshaping concepts, it is necessary to look at the students' viewpoints on learning and think about their perceptions. Students' early perception of methodical phenomena must be integrated by teachers with their current perception.

### **10.3. The Dissimilitude of Society**

A few well-executed tactics can be used to show pupils how to relate current information to prior knowledge in addition to demonstrating age and social appropriateness. The extent to which society is able to create and manage new technologies is a significant indicator of the advancement and use of innovative technology. The degree of education is directly related to these accomplishments. Artificial Intelligence (AI) plays a major role in these processes, as data and scientific understanding increasingly identify new opportunities for growth and existing ways to further eliminate poverty. AI is a kind way to encourage teachers' creativity and provide them greater adaptability and cleverness in their instructional approach. Prior to teaching students, teachers are expected to complete an apprenticeship. Because instructors themselves were trained in traditional methods for a long time, there is a dilemma when it comes to introducing teachers and aspiring teachers to new didactic methods like the integration of AIs. AI entails the creation of communication devices that may be extensively used for information management and distribution to increase the power of information.

Teachers can use AI to help students go beyond traditional boundaries, verify that they are participating in class activities, and create essential environments for learning. Examining this innovative blossoming serves as a useful illustration that the days of instructing without IT proficiency are long gone. Intelligent retrieval, or AI, provides superabundance to let students create

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or redesign their own experiences. Teachers' exposure to AI usage in business education appears to be hampered by the lack of working internet facilities in the majority of tertiary institutions. Due of a competence gap, instructors and students in business education don't seem to be as proficient in AI. Teaching business studies should take a number of steps to make the classroom more kid-friendly and better equipped to meet modern demands.

### **11. AI affects on the Business Environment**

The worldwide business landscape has dramatically changed as a result of technology. The use of technology in management enhances access to critical information wherever it may be and offers chances for working outside the workplace. The environment has entirely transformed due to modern technology, resulting in the creation of whole new company segments. Managers never even think about setting up a physical location; instead, they operate their businesses from computers, tablets, and smartphones. Long trips are no longer necessary for business meetings because everyone can now connect virtually via teleconferencing. Digital technologies like e-commerce, social networking, and artificial intelligence enable businesses to reach a worldwide audience and enhance consumer satisfaction more successfully. Enterprises employ intricate software systems to monitor revenue, handle client interactions, guarantee data protection, and optimize their business processes. The global knowledge economy offers opportunities and challenges to developing nations. Technological capabilities at the firm level do not emerge in a vacuum. These powers go beyond the specific company to the larger network that the company is a part of. Technology unavoidably changes a lot of business sectors, such as strategy development, managing customer relationships, the business environment, human resources, management of services, and performance measurements. Decision-makers must understand the nature of changes, their potential implications, organize to address them, and supervise the change process in order to ensure support from all relevant stakeholders.

Technology plans need to be created as part of business strategy, considering the ways in which technology impacts people, procedures, and governance. The introduction of e-business applications requires new job descriptions, organizational rearrangement and alignment, process reform, and reviewed and updated policies. Every convention and paradigm is being revolutionized by e-business, especially in light of the worldwide COVID-19 pandemic. Introducing new technology and business concepts into a company is crucial to increasing productivity. To fully reap the rewards of e-business, the entire value chain must be digitalized. An e-business initiative should not be started in a hurry; instead, the potential benefits of the venture should be thoroughly examined before proceeding. Despite the apparent advantages of using technology in the workplace, there are a number of factors that prevent technology from being applied successfully. Organizations and people alike need to develop a culture of cultivation that heavily relies on technology. The majority of teachers have sedentary cardinal dexterity when using computers and other technological devices in their business education teaching and learning processes. Therefore, teachers and students in all business domains should possess the necessary knowledge of modern technology. Technology justice must foster self-

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concept, self-governing learning, and the creation of complex policies for social justice and commercial advancement. Since education is universal, it requires monitoring, and organizing coordinated efforts is necessary to make it happen. If the parties involved are incapable of domesticating the chance, it remains inconsequential.

### **12. AI's limitations**

Sufficient and high-quality data are essential for success. Proclivity is typically reflected in data. Moreover, not all problems lend themselves to an AI solution. Decisions and difficulties may need to be influenced by ethical considerations or in-depth causal analysis. certain degrees of precision in approximation are also suitable for certain situations. persistent problem with data in numerous Even though AI approaches are not new, company accounting is still lagging behind in terms of their scaling up.

### **13. Real-World Difficulties**

Having intricate and disjointed legacy systems within an organization is actually a serious issue. Small businesses struggle with not having enough data to get exact results. Indomitable models that require outsourcing are not widely available at a reasonable price. As a result, gathering knowledge from both successful and unsuccessful cases aids in informing future appropriation. Accountancy software gradually incorporates AI. Many accountants are unaware of their anger at AI. The use of AI frequently necessitates large financial outlays. Even though established software is accessed through the cloud, significant hardware and processing power may be needed for legal or regulatory reasons. The market potential for AI-cultivated intelligent goods in accounting fields must be sufficient to warrant software developers' investment.

### **14. Study Implications**

Bookkeeping is not a goal unto itself. Accounting-related activities assist individuals in allocating resources wisely and taking responsibility for their choices. This is the foundation for confidence, growth, and investment in all businesses and economies. Artificial intelligence (AI) and other more sophisticated technologies solve a variety of basic business issues and lead to pleasantly surprising outcomes. At most, we require powerful instruments to support wise investments in the distribution of financial resources for success. Accounting positions are evolving in response to new skills needed to deal with data analytics efficiently because they combine significant degrees of prediction with acute business awareness.

### **15. Suggestions**

1. Technically proficient accountants should be cautious when using their expertise in a variety of audit situations.
2. AI claims benefits and raises urgent problems that outweigh stakeholders. The workforce must be retrained to embrace AI rather than resist it.
3. Surrogating all commanding mode to AI is dishonorable since it exposes auditors to liability for

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errors in assessment.

4. Although augmented intelligence can be used, human auditors should have the final say.
5. One of the pillars of the support profession is also suggested to be professional progress. An emphasis on finances is also desirable.
6. Educational establishments should never stop working with business to equip their students with the necessary skills.
7. Curriculum needs to be updated to ensure that pedagogy is up to date and convinces students of the proper conduct in electronic operations, where creativity is a crucial asset to a company.
8. Universities and colleges may invite industry experts to give guest lectures on how to successfully address industry requirements.
9. In order to increase task efficiency and eliminate explicit accounting costs, accountants and accounting companies should be open-minded regarding AI.
10. Since automation is taking over their daily tasks, auditors need to be more like visionaries than users of such advanced technology.
11. When handling unique cases, emphasis may be placed on technical accounting knowledge and human judgment.

Perception of AI approaches is necessary for training. In order to engage in creative dialogue with specialists and other business domains and develop inventive methods for educating about the most effective AI tools, accountants must have a more basic understanding of AI. Communication and critical thinking abilities converge.

#### **16. Remark**

Even with the best of intentions, it is impossible to forecast with absolute precision how artificial intelligence (AI) will affect accounting unless auditors and AI experts gather and hold a powwow to gauge AI's impact on the field. Per diem workers may certainly be replaced by technology, but remember that artificial intelligence (AI) revitalizes occupations rather than eliminates them. According to the Association of Chartered Certified Accountants (ACCA), there are major barriers that prevent robotics and technology from being widely adopted, particularly in the financial services and industries sectors.

Even while automation hasn't fully paid off, there is still a genuine risk from cleverly programmed software that can carry out very enigmatic, tailored duties.

#### **17. Final Thoughts**

The advent of AI offers opportunities rather than challenges for the accounting industry and accountants. Accounting staff will eventually need to maintain a careful watch on AI in order to progressively enhance their sheer ability and migrate from typical accounting professionals to management-type, premium accounting staff, even though a few jobs may be lost in the process.

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Accountants should be quick to adjust to the ways that society is changing, adopt a solid stance, refresh their knowledge, and transform into excellent, indispensable accountants. Artificial intelligence (AI) is seen by accounting professionals as an incomprehensible tool that is vital to their work. It is hazardous to rely solely on AI since an auditor might be held accountable for a prediction gone wrong because of inept AI. An auditor, or people expert, is a necessary supplement to AI.

### 18. Research Scope

To bridge the gap between respective fields and improve arcane positions in accounting that have clearly terrible consequences, accounting scholars and AI researchers must work together. Researchers in AI have the key to solving some accounting-related issues through the application of AI approaches and maybe the exploration of AI areas not before investigated in the accounting context. Artificial intelligence (AI) approaches such as expert systems, networks of neurons, fuzzy systems, genetic programming, and hybrid systems can grow exponentially when employed, and as such, they need be continuously controlled. Since core data that is likewise pertinent to ad-libbing peripheral propositions on the research subject does not renew the research approach, keen researchers may envision a closer examination of this essence in future research.

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