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# Impact Of Artificial Intelligence in The Future Work in Accounting: An Emerging Market Perspective

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## ABSTRACT

This research paper explores the factors influencing the future of work within the accounting and finance profession in Malaysia, with a focus on the impact of Artificial Intelligence (AI). The study examines seven key variables: Fundamental Data Skills, Ability to Automate, Storytelling Ability, Specialized Industry Skills in Technology, Cultural Change, Data Integrity, and Internal Policy. A quantitative approach was employed, utilizing a questionnaire to collect data. The results indicate a positive correlation between AI's influence on the future of work and the factors of fundamental data skills, ability to automate, and data integrity. Conversely, a negative correlation was observed between AI's impact on the future of work and professionals' abilities, specialized industry skills in technology, cultural change, and internal policy. Given AI's pivotal role in shaping the future of work, it is essential for accounting and finance departments to adopt this technology and cultivate new skills to remain relevant. Despite concerns, accountants and finance professionals should not fear job losses due to AI, as their expertise in analyzing and interpreting AI-generated data and providing consulting services will remain indispensable.

**Keywords:** Artificial intelligence, future of work in accounting, fundamental data skills, cultural change, data integrity.

**JEL Classification:** M21, M41, M15

## INTRODUCTION

As we enter a new era of technology, Artificial Intelligence (AI) is increasingly regarded as a high-demand tool for businesses globally. According to Gambhir and Bhattacharjee (2022), many accounting firms are beginning to embrace AI to streamline operations, especially due to AI's capability to analyze large volumes of data swiftly, surpassing human abilities. Reports by ICAEW (2018) and studies by Garasnina et al. (2021) highlight that AI's most significant impact on the accounting profession includes transforming business data and analytics and enhancing cloud computing. AI automates repetitive accounting tasks, reduces human errors, and employs machine learning to observe, analyze, and improve performance and accuracy over time. The adoption of AI offers significant opportunities to shape the future of accounting. Prior studies, such as those by Faggella et al. (2020), note that major firms like Deloitte, KPMG, EY, and PwC have committed to implementing AI technology in their tax, accounting, and auditing services, investing heavily in these new technologies (Zhang et al., 2020; Szabó-Szentgróti et al., 2025). Consequently, this research focuses on identifying the skills accountants need to learn to fully leverage AI technology in accounting and finance roles (Dutta and Sahoo, 2021; Németh et al., 2025).

This study aims to answer key questions: "How will AI impact accounting functions?" and "How can accountants stay relevant in an AI-driven world?" This paper serves as an initial step toward a deeper investigation into AI's impact on the accounting profession, helping companies understand the benefits of AI while keeping employees motivated. It also seeks to provide accounting professionals with guidance on best practices for thriving in the evolving work environment (Leitner-Hanetseder et al., 2021; Onsori et al., 2025).

Shaffer, Gaumer, and Bradley (2020) emphasize that accounting departments share concerns about job security for future accountants, fearing AI could lead to widespread unemployment in the profession. As AI rises, the accounting and finance sectors are anxious about the continued relevance of their roles. Leitner-Hanetseder et al. (2021) note that accounting professionals demand training in response to technological advancements. Furthermore, there are significant doubts among accounting professionals regarding the increased presence of AI, which could potentially replace human skills, threatening job security and morale (Dongre, Pandey, & Gupta, 2020; Remsei et al., 2024; Darabos et al., 2024). A lack of understanding of AI's functions and its impact on business can lead to misconceptions and uncertainty among professionals. This research addresses the future of work in the accounting and finance sectors in Malaysia, considering the growing influence of AI.

The primary aim of this study is to examine how AI influences the future of work for the accounting and finance fraternity in Malaysia, focusing on the following objectives:

I. To determine whether AI significantly influences Fundamental Data Skills for the future of work among accounting and finance professionals in Malaysia.

II. To evaluate whether AI significantly influences the Ability to Automate for the future of work among accounting and finance professionals in Malaysia.

III. To assess whether AI significantly influences Storytelling Ability for the future of work among accounting and finance professionals in Malaysia.

IV. To determine whether AI significantly influences Specialized Industry Skills in Technology for the future of work among accounting and finance professionals in Malaysia.

V. To evaluate whether AI significantly influences Cultural Change for the future of work among accounting and finance professionals in Malaysia.

VI. To assess whether AI significantly influences Data Integrity for the future of work among accounting and finance professionals in Malaysia.

VII. To determine whether AI significantly influences Internal Policy for the future of work among accounting and finance professionals in Malaysia.

 

## Conceptual Framework

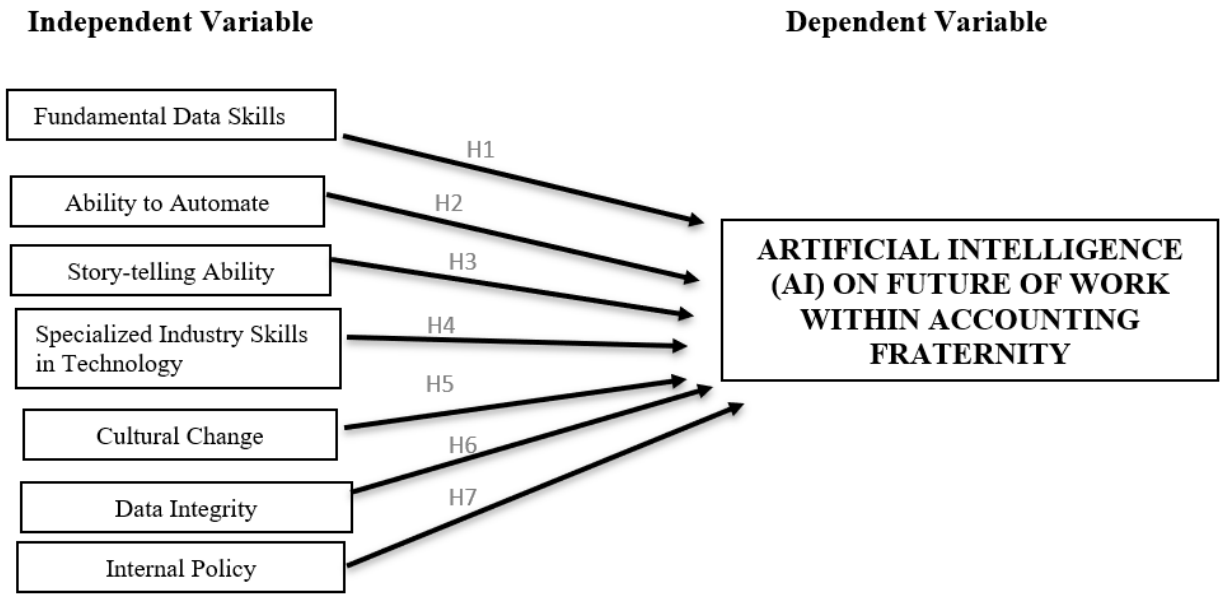


**Figure 1:** Conceptual Framework

The above conceptual framework identifies seven independent variables relating to the dependent variable, which are represented via hypothesizes. It mirrors the engaging factors with that of the future of work within the accounting fraternity.

## LITERATURE REVIEW

### Review of Studies

The Future of Work in the Accounting Profession Integration of Artificial Intelligence

*(AI) in Accounting*

Several studies have demonstrated that accountants can significantly benefit from integrating artificial intelligence (AI) into their operations, boosting both productivity and efficiency. The adoption of AI in the accounting industry is likely to make the profession more appealing to Gen Z workers, who are drawn to the latest technology and innovation. This integration allows accountants to automate routine tasks, enabling them to focus on higher-value activities that require interpersonal interaction and the delivery of data insights (Kommunuri, 2022).

1. Fundamental Data Skills (FDS)

A key factor in the future of the accounting and finance profession is the acquisition of "Fundamental Data Skills." This includes competencies in data processing, database management, data strategy, and proficiency in statistics. Accountants must develop these skills to efficiently organize, store, retrieve, and process data using modern data processing technologies (Hindmarch, Atchison & Marke, 1977).

Warren, Moffitt & Bryrnes (2015) emphasized that accountants should be aware of data processing capabilities to effectively integrate computer applications into operational processes and transaction cycles. Familiarity with structured query language (SQL) and the ability to access, update, and delete data within databases are crucial for future accountants (Chernov et al., 2019). Additionally, a strong data strategy, involving clear goals and measurable objectives, is essential for managing and utilizing corporate data assets effectively (Leitner-Hanetseder et al., 2021).

2. Ability to Automate (ATA)

The second key factor is the "Ability to Automate." The rise of digital technologies is transforming traditional accounting tasks through automation. This shift will lead to new responsibilities and competencies within the profession, particularly in human-machine interactions (Chukwuani & Egiyi, 2020). According to Stancu and Duţescu (2021), companies that embrace human-AI collaboration will be at the forefront of automating processes that provide actionable data. Automation not only improves efficiency but also reduces the stress associated with repetitive, rule-based tasks (Nnenna et al., 2020). Furthermore, the role of accountants will evolve, with the adoption

 

of robotic process automation (RPA) and AI, requiring them to develop decision-making skills in project management (Korhonen et al., 2020).

3. Storytelling Ability (STA)

The third factor is the "Storytelling Ability." Accountants must develop creative skills to effectively communicate the context and meaning of data to stakeholders. By crafting narratives around the data, accounting professionals can help stakeholders better understand the implications of financial information. Suryani et al. (2020) noted that AI-enabled solutions can aid accountants in forecasting business finances and providing comprehensive insights to clients. This shift in focus from traditional number-crunching to advisory roles will create significant value opportunities. Lehner et al. (2022) highlighted that storytelling, combined with data analysis, can lead to more effective decision-making.

4. Specialized Technological Industry Skills

"Specialized Industry Skills in Technology" is another critical factor for the future of accounting. AI demands that businesses modernize their operations, requiring accountants to develop new skills in data management, critical thinking, and adaptability. Dutta and Sahoo (2021) observed that as repetitive tasks are automated, the profession becomes more dynamic, enabling accountants to enhance efficiency and deliver higher-quality outputs. Gambhir and Bhattacharjee (2022) emphasized that technology-savvy accountants will play a crucial role in driving business and investment decisions, reflecting the evolving purpose of the profession (Jenei et al., 2024).

5. Cultural Change (CC)

The fifth factor is "Cultural Change." The shifting cultural landscape in accounting is driving changes in hiring practices, business services, and attitudes toward emerging technologies. AI is reshaping the role of accountants, influencing how businesses approach talent acquisition and client service.

Gonçalves, da Silva & Ferreira (2022) noted that AI can help mitigate unconscious bias in hiring, attracting more diverse and talented candidates. However, small and medium-sized enterprises (SMEs) may struggle to keep pace with larger companies that embrace AI technology (Raymundo, Momo & Melati, 2021). Acceptance of AI often depends on educational background, with higher-educated individuals more likely to embrace technological advancements (Selenko et al., 2022).

6. Data Integrity

"Data Integrity" is a critical component influencing the future of the accounting profession. It refers to the reliability and trustworthiness of data throughout its lifecycle, requiring rigorous processes like error checking and validation. Maintaining data integrity is essential for companies adopting AI.

Hui et al. (2019) stressed that accountants must safeguard data integrity by restricting access to raw data and implementing robust security measures. To address potential risks like human error, security breaches, and cyberattacks, firms should consider hiring data science professionals with strong data analytics skills and experience with cloud-based software (Rivero, Doorn & Ferraggine, 2018).

7. Internal Policy

The final factor is "Internal Policy." Internal policies in accounting are vital for ensuring compliance with accounting standards and regulatory requirements, especially in the context of AI adoption. These policies help protect financial assets from errors or fraud at all levels of the organization (Baldwin et al., 2006).

Stancu and Duţescu (2021) noted that accounting departments must focus on integrating AI into their operations while staying current with technological advancements. Companies should establish data governance guidelines to manage the impact of technological changes, ensuring the security and quality of data while maintaining AI's ethical standards (Leitner-Hanetseder et al., 2021).

## RESEARCH METHODOLOGY

### Research Design

The aim of this study is to investigate the impact of Artificial Intelligence (AI) on the future of work within the accounting and finance sector in Malaysia. Research design plays a crucial role in ensuring that the chosen methods align with the research objectives, as noted by Rahi (2017). This study employs a well-structured research design to collect high-quality data, enabling effective analysis and the derivation of valid and trustworthy conclusions from credible sources.

 

This research will utilize a quantitative research design, specifically a correlational research approach. This approach is selected to identify and establish statistically significant relationships between variables. The use of questionnaires within correlational research is highly advantageous due to its flexibility and efficiency, allowing the researcher to collect large amounts of data in a short period. All the designs and methods mentioned were implemented in this study through the use of questionnaires.

**Research Hypothesis**

For the purpose of this study, there are seven hypotheses have been developed in order to examine the relationship between the impact of Artificial Intelligence (AI) on future of work within Accounting & Finance fraternity as follow:

Hypothesis 1 (H1)

H01:The impact of AI on future of work does not affect fundamental data skills.

H11:The impact of AI on future of work does affect fundamental data skills.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to be the positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

Hypothesis 2 (H2)

H02:The impact of AI on future of work does not affect ability to automateH12:The impact of AI on future of work does affect ability to automate

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to be the positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

Hypothesis 3 (H3)

H03:The impact of AI on future of work does not affect story-telling ability.H13:The impact of AI on future of work does affect story-telling ability.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to be the positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

Hypothesis 4 (H4)

H04:The impact of AI on future of work does not affect specialized industry skills intechnology.

H14:The impact of AI on future of work does affect specialized industry skills in technology.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to be the positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

Hypothesis 5 (H5)

H05:The impact of AI on future of work does not affect cultural change.H15:The impact of AI on future of work does affect cultural change.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

Hypothesis 6 (H6)

H06:The impact of AI on the future of work does not affect data integrity.H16:The impact of AI on the future of work does affect data integrity.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

 

Hypothesis 7 (H7)

H07:The impact of AI on the future of work does not affect internal policy.H17:The impact of AI on the future of work does affect internal policy.

Where $H_0$ is the null hypothesis and $H_1$ is the alternative hypothesis. In other words, the alternative hypotheses represented by $H1_n$ are known to positively impact the results ofthe research, while null hypotheses ($H0_n$) are meant to be rejected.

**Sampling size**

In this research, the researcher will only take the minimum amount of sample size which is120 to 150 people because of the difficulty and time constraint of finding and distributing thequestionnaires to the SME entrepreneurs in different states of Malaysia.

## DATA COLLECTION METHODS

During the data interpretation process, the data are analyzed using the theoretical framework. The hypothesis was examined using the data analyzed from the questionnairesurvey. The data gathered from the questionnaire was broken down to test the hypothesis. In this study, some data analysis techniques are used, including reliability analysis andcorrelation analysis for testing hypotheses. This study has addressed all ethical considerations, in which it is independent, voluntary, and free-willed and the respondents can exit from the survey at any point in time.

## ANALYSIS

### Descriptive Analysis

**Table 1: Gender of participants.**

| GENDER | FREQUENCY | PERCENTAGE% |
|---|---|---|
| MALE | 77 | 59.7% |
| FEMALE | 51 | 39.5% |

Referring to the Table 1 above, the majority of participants surveyed were male at 77 comprising 59.7% of respondents, while the remainder 51 participants were female, comprising39.5% of respondents

**Table .2: Age of participants.**

| AGE GROUP | FREQUENCY | PERCENTAGE% |
|---|---|---|
| 18-19 YEARS OLD | 8 | 6.2% |
| 20- 25 YEARS OLD | 45 | 34.9% |
| 26-30 YEARS OLD | 47 | 36.4% |
| 31-60 YEARS OLD | 28 | 21.7% |

As seen from Table 2 above indicates that the frequency and percentage of participants fall within the 4 categories of Age groups. The result shows that 8 participants were in the ages18-19 years old (6.2%), 45 participants were in the ages 20-25 years old (34.9%), 47 participants were in the ages 26-30 years old (36.4%) and 28 participants were in the age group31-60 years old (21.7%).

**Table 3: Ethnicity**

| ETHNICITY | FREQUENCY | PERCENTAGE% |
|---|---|---|
| CHINESE | 48 | 37.2% |
| INDIAN | 16 | 12.4%% |
| MALAY | 61 | 47.3% |
| OTHERS | 3 | 2.3% |

Table 3 above shows the frequency and percentage of participants that fall withinthe 4 categories of Ethnicity groups. The result shows that 48 participants were from Chinese Ethnicity (37.2%), 16 participants were from Indian

 

Ethnicity (12.4%), 61 participants were from Malay Ethnicity (47.3%) and 3 participants were from another Ethnicity (2.3%).

**Table .4: Education & Qualification level of participant**

| EDUCATIONQUALIFICATIONLEVEL | FREQUENCY | PERCENTAGE% |
|---|---|---|
| SPM/ O-LEVEL | 9 | 7% |
| FOUNDATION/ DIPLOMA | 51 | 39.5% |
| UNDERGRADUATE | 64 | 49.6% |
| POSTGRADUATE | 4 | 3.1% |

Table 4 above shows the frequency and percentage of participants that fall within the 4 categories of Education & Qualification level groups. The result shows that 9participants had obtained SPM/ O-Level qualifications (7%), 51 participants had obtained Foundation/ Diploma qualifications (39.5%), 64 participants had obtained Undergraduate qualifications (49.6%) and the remaining 4 participants had obtained from Postgraduate qualifications (7%).

**Table .5: Accounting/ Finance or Business-related background of participants.**

| Accounting/ Finance or Business-relatedbackground | FREQUENCY | PERCENTAGE% |
|---|---|---|
| YES | 111 | 86% |
| NO | 17 | 13.2% |

Referring to Table 5 above indicates the frequency and percentage of participants whether they are from Accounting/ Finance or Business-related background groups or not. Theresult shows that 111 participants have said "YES" (86%) to indicate they were from Accounting/ Finance or Business-related background groups. On the other hand, the remaining17 participants said "NO" (13.2%) to indicate they were not from Accounting/ Finance or Business-related background groups.

**Reliability Test**

**Table 6: Test of Reliability**

| VARIABLES | CRONBACH'S ALPHA | NO. ITEMS |
|---|---|---|
| Fundamental Data Skills | 0.486 | 4 |
| Ability to Automate | 0.888 | 3 |
| Story-Telling Ability | 0.742 | 4 |
| Specialized Industry Skills in Technology | 0.692 | 3 |
| Cultural Change | 0.593 | 4 |
| Data Integrity | 0.387 | 4 |
| Internal Policy | 0.698 | 3 |

**Result Interpretations**

To ensure the information was suitable for analysis, a reliability test was conducted using Cronbach's Alpha to assess the internal consistency of the variables. As shown in the table above, the Cronbach's Alpha values for the independent variables are as follows: 0.486 for Fundamental Data Skills, 0.888 for Ability to Automate, 0.742 for Storytelling Ability, 0.692 for Specialized Industry Skills in Technology, 0.593 for Cultural Change, 0.387 for Data Integrity, and 0.698 for Internal Policy. Based on these results, only the questionnaires for Ability to Automate and Storytelling Ability achieved an Alpha above 0.7, indicating acceptable reliability. The remaining variables have Alpha values below 0.7, suggesting lower reliability.

 

**Pearson's Correlation**

**Table7: PEARSON CORRELATION TEST**

| | AIOFWAFP | FDS | ATA | STA | SISIT | CC | DI | IP |
|---|---|---|---|---|---|---|---|---|
| AIOFWAFP | 1 | | | | | | | |
| FDS | 0.308** | 1 | | | | | | |
| ATA | 0.203* | -0.035 | 1 | | | | | |
| STA | 0.092 | -0.166 | 0.419** | 1 | | | | |
| SISIT | 0.126 | -0.060 | 0.814** | 0.389** | 1 | | | |
| CC | 0.080 | -0.036 | 0.831** | 0.408** | 0.774** | 1 | | |
| DI | 0.281** | 0.134 | 0.292** | 0.060 | 0.257** | 0.271** | 1 | |
| IP | 0.114 | -0.052 | 0.259** | 0.097 | 0.134 | 0.150 | 0.202* | 1 |

Correlation is significant at the 0.01 level (2-tailed).

Correlation is significant at the 0.05 level (2-tailed).

**INDICATOR:**

- AIOFWAFP: Artificial Intelligence on Future of Work in Accounting & FinanceProfession
- FDS: Fundamental Data Skills
- ATA: Ability to automate
- STA: Story-telling ability
- SISIT: Specialized industry skills in technology
- CC: Cultural Change
- DI: Data Integrity
- IP: Internal Policy

**Result Interpretations**

Table 7 presents the results of the Pearson Correlation test between each independent variable and the dependent variable, which is the impact of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP). The analysis reveals that three independent variables show significant positive correlations with the dependent variable, while the remaining four variables do not.

Positive correlations were observed between the dependent variable (Artificial Intelligence on Future of Work) and three independent variables: "Fundamental Data Skills (FDS)," "Ability to Automate (ATA)," and "Data Integrity (DI)." Specifically, Fundamental Data Skills (FDS) achieved a correlation of 0.308, significant at the 0.01 level; Ability to Automate (ATA) showed a correlation of 0.203, significant at the 0.05 level; and Data Integrity (DI) had a correlation of 0.281, significant at the 0.01 level.

In contrast, the remaining four independent variables—"Storytelling Ability (STA)," "Specialized Industry Skills in Technology (SISIT)," "Cultural Change (CC)," and "Internal Policy (IP)"—exhibited negative correlations with the dependent variable. Storytelling Ability (STA) showed a negative correlation of -0.092, Specialized Industry Skills in Technology (SISIT) had a negative correlation of -0.126, Cultural Change (CC) displayed a negative correlation of -0.080, and Internal Policy (IP) had a negative correlation of -0.114.

 

**Multiple Linear Regression Analysis**

**Table 8: Results of Regression Statistics**

| | |
|---|---|
| MULTIPLE R | 0.461 |
| R SQUARE | 0.212 |
| ADJUSTED R SQUARE | 0.166 |
| STANDARD ERROR | 1.133 |
| OBSERVATIONS | 128 |

**Result Interpretations-**

Based on Table 8 above, the R Square has obtained 0.212 which shows that 21.2% of the variance in AIOFWAFP is affected by the independent variables of this study, while 78.8% of the variance can be explained by other factors unconsidered. The adjusted R Square judges the goodness of the model. When the addition of an input variable does not improve the existing model, the gap between R Square and Adjusted R Square widens. Since they are only 0.046 (0.212 – 0.166) apart, it can be concluded that the independent variables are ratherexpressive in influencing Artificial Intelligence on the Future of Work in the Accounting & Finance Profession.

**Table 9: Extracted Regression Results of Independent Variables on Dependent Variable**

| IndependentVariables | Coefficients | Standard error | T-stat | P-Value |
|---|---|---|---|---|
| FDS | 0.299 | 0.179 | 3.587 | 0.00 |
| ATA | 0.374 | 0.240 | 2.148 | 0.034 |
| STA | 0.102 | 0.159 | 1.117 | 0.266 |
| SISIT | -0.020 | 0.238 | -0.136 | 0.892 |
| CC | -0.307 | 0.275 | -1.987 | 0.049 |
| DI | 0.208 | 0.153 | 2.383 | 0.019 |
| 1P | 0.030 | 0.136 | 0.349 | 0.728 |

Notes:

(1) Significant level (alpha)= 0.05 (one-tail test); sample size= 128,

(2) Critical value of t (95% confidence level, one tail test) = 1.9766.

**INDICATOR:**

- FDS: Fundamental Data Skills
- ATA: Ability to automate
- STA: Story-telling ability
- SISIT: Specialized industry skills in technology
- CC: Cultural Change
- DI: Data Integrity
- IP: Internal Policy

 

**Result Interpretations-**

Hypothesis 1

$H0_1$ – There is a negative relationship between AIOFWAFP and FDS.$H1_1$ – There is a positive relationship between AIOFWAFP and FDS.

There is a positive relationship of FDS on AIOFWAFP seeing from the sign of coefficient that for every 1% increase in Fundamental Data Skills, the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession will be increased by 0.299%. It is deemed significant as the t-statistics are larger than the t-critical (3.587 > 1.9766).Besides, this relationship has a smaller p-value than the α level (0.00 < 0.05) and it is significant. Therefore, H01 is undoubtedly rejected.

Hypothesis 2

$H0_2$ – There is a negative relationship between AIOFWAFP and ATA.$H1_2$ – There is a positive relationship between AIOFWAFP and ATA.

A significant direct relationship is observed between ATA and the AIOFWAFP at theslope coefficient as for every 1% increase in the ability to automate, the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession will be increased by 0.374%. It is said so because the t-statistics (2.148) is higher than 1.9766, and the p-value fitsperfectly in the α level (0.034 < 0.05) and it is significant. The H02 can be successfully rejected.

Hypothesis 3

$H0_3$ – There is a negative relationship between AIOFWAFP and STA.$H1_3$ – There is a positive relationship between AIOFWAFP and STA.

The relationship between Storytelling Ability (STA) and the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP) is negative, as indicated by the coefficient. For every 1% increase in STA, the effect on AIOFWAFP increases by 0.102%. However, this relationship is not significant, as the t-statistic is smaller than the t-critical value (1.117 < 1.9766). Additionally, the p-value is larger than the α level (0.266 > 0.05), confirming its lack of significance. Therefore, hypothesis H13 is rejected.

Hypothesis 4

$H0_4$ – There is a negative relationship between AIOFWAFP and SISIT.$H1_4$ – There is a positive relationship between AIOFWAFP and SISIT.

The relationship between Specialized Industry Skills in Technology (SISIT) and the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP) is negative, as indicated by the coefficient. For every 1% decrease in SISIT, the effect on AIOFWAFP decreases by 0.020%. This relationship is not significant, as the t-statistic is smaller than the t-critical value (-0.136 < 1.9766). Additionally, the p-value is larger than the α level (0.892 > 0.05), confirming the lack of significance. Therefore, hypothesis H14 is rejected.

 

Hypothesis 5

$H0_5$ – There is a negative relationship between AIOFWAFP and CC.$H1_5$ – There is a positive relationship between AIOFWAFP and CC.

The relationship between Cultural Change (CC) and the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP) is negative, as indicated by the coefficient. For every 1% decrease in Cultural Change, the effect on AIOFWAFP decreases by 0.307%. Although the t-statistic is smaller than the t-critical value (-1.987 < 1.9766), indicating a lack of significance, the p-value is smaller than the α level (0.049 < 0.05), which confirms that the relationship is statistically significant. Therefore, hypothesis H15 is rejected.

Hypothesis 6

$H0_6$ – There is a negative relationship between AIOFWAFP and DI.$H1_6$– There is a positive relationship between AIOFWAFP and DI.

The relationship between Data Integrity (DI) and the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP) is positive, as indicated by the coefficient. For every 1% increase in Data Integrity, the effect on AIOFWAFP increases by 0.208%. This result is statistically significant, as the t-statistic is greater than the t-critical value (2.383 > 1.9766). Additionally, the p-value is smaller than the α level (0.019 < 0.05), further confirming its significance. Therefore, hypothesis H06 is rejected.

Hypothesis 7

$H0_7$ – There is a negative relationship between AIOFWAFP and IP.$H1_7$ – There is a positive relationship between AIOFWAFP and IP.

The relationship between Internal Policy (IP) and the effect of Artificial Intelligence on the Future of Work in the Accounting & Finance Profession (AIOFWAFP) is negative, as indicated by the coefficient. For every 1% increase in Internal Policy, the effect on AIOFWAFP increases by only 0.030%. However, this result is not statistically significant, as the t-statistic is smaller than the t-critical value (0.349 < 1.9766). Additionally, the p-value is greater than the α level (0.728 > 0.05), further confirming the lack of significance. Consequently, hypothesis H17 is rejected.

## DISCUSSION OF MAJOR FINDINGS

Based on the findings of this study, it is important to acknowledge the complexity of predicting the effects of AI on the future of work within the accounting and finance field, given that various independent variables must be considered. The study aimed to verify whether the future of work will require professionals to acquire new skills to enhance their existing expertise and address emerging challenges in the field. Therefore, evaluating these independent variables is crucial to making accurate predictions about how this relationship will evolve. To determine the degree of interaction between the variables, significance tests were conducted. If the p-value is less than 0.05, the null hypothesis (H0) is rejected, indicating a significant relationship between the independent variable and AI's impact on the future of work in the accounting and finance profession.

Relationship Between AI and Fundamental Data Skills

The analysis concluded that Fundamental Data Skills have a significant impact on AI's role in the future of work within the accounting and finance profession. As suggested by Leitner-Hanetseder et al. (2021), future professionals will need to acquire new skills in data processing technology, which is essential for organizing, storing, retrieving, and processing recorded data within accounting systems. Additionally, future professionals should perform database management functions, enabling them to interpret statistical data and efficiently search for information within

 

database systems. They should also be able to plan data strategies with clear goals and measurable objectives aligned with company purposes. Finally, proficiency in statistics will be necessary to detect potential errors and make future predictions, helping businesses uncover valuable insights regarding financial efficiency and risk management. Overall, there is a positive relationship between AI's impact on the future of work in the accounting and finance profession and Fundamental Data Skills.

Relationship Between AI and Ability to Automate

The analysis also revealed that the Ability to Automate significantly impacts AI's role in the future of work in the accounting and finance profession. As suggested by Stancu and Duţescu (2021), future professionals will face changes due to new technologies and big data, necessitating collaboration and interaction, particularly in human-machine interactions. Furthermore, professionals need to master automation technology to achieve greater efficiency and effectiveness in their work. Overall, there is a positive relationship between AI's impact on the future of work in the accounting and finance profession and the Ability to Automate.

Relationship Between AI and Storytelling Ability

The analysis indicated that Storytelling Ability does not significantly impact AI's role in the future of work within the accounting and finance profession. As suggested by Lehner et al. (2022), future professionals should be able to narrate relevant stories based on collected and analyzed data, helping others understand the outcomes of numerical information in a business context. They should also create connections with clients and provide valuable insights using AI-enabled solutions to forecast financial outcomes. Additionally, enhanced advisory skills, effective communication, active listening, and the ability to understand different client perspectives will be essential. Accounting firms should offer AI-related advisory services to remain competitive. However, this study found no significant relationship due to a lack of communication skills among accountants and finance professionals, which hinders effective communication with clients. Overall, there is a negative relationship between AI's impact on the future of work in the accounting and finance profession and Storytelling Ability.

Relationship Between AI and Specialized Industry Skills in Technology

The analysis showed that Specialized Industry Skills in Technology do not significantly impact AI's role in the future of work within the accounting and finance profession. As suggested by Dutta and Sahoo (2021), professionals with specialized knowledge in AI are likely to hold high-level positions in the industry. These professionals need skills in AI technology, including advanced Excel knowledge, ERP experience, big data analysis, and excellent communication abilities. Companies will increasingly require specialized services from accounting and finance practitioners who can utilize technology, understand data analytics, and communicate insights to clients. However, the study found no significant relationship, possibly due to employees not being adequately equipped with new technological knowledge and skills when performing new tasks. Overall, there is a negative relationship between AI's impact on the future of work in the accounting and finance profession and Specialized Industry Skills in Technology.

Relationship Between AI and Cultural Change

The analysis concluded that Cultural Change does not significantly impact AI's role in the future of work within the accounting and finance profession. As suggested by Raymundo, Momo, and Melati (2021), while the accounting and finance departments in this country are willing to adopt AI technology, medium and small SMEs in Malaysia remain hesitant to invest in AI for accounting and finance services. Companies that reject AI developments may fall behind, while those embracing AI will benefit. Workers in the country are generally open to adapting to AI technology for future development. However, the study found no significant relationship, likely due to changes in employee attitudes and a lack of experience with AI technology. Overall, there is a negative relationship between AI's impact on the future of work in the accounting and finance profession and Cultural Change.

Relationship Between AI and Data Integrity

The analysis indicated that Data Integrity significantly impacts AI's role in the future of work within the accounting and finance profession. As suggested by Gonçalves, da Silva, and Ferreira (2022), companies should hire individuals with strong data analytics skills and experience in cloud-based software to understand all information and gain valuable insights. Future professionals need to protect organizational data integrity by restricting access to raw data or specific levels of data. They should also analyze risk levels to predict future financial consequences for organizations. Accounting and finance practitioners will need to master data analytics and work with AI technology to maintain data integrity. The study found a significant relationship, likely due to the emergence of technology requiring professionals to acquire IT and database management skills. Overall, there is a positive relationship between AI's impact on the future of work in the accounting and finance profession and Data Integrity.

 

Relationship Between AI and Internal Policy

The analysis showed that Internal Policy does not significantly impact AI's role in the future of work within the accounting and finance profession. As suggested by Zhang et al. (2020), internal policies within companies should focus on developing and strengthening knowledge about integrating AI into real-world operations and business activities. Companies need to stay updated on new technology developments for future accounting and finance roles, requiring workers to learn new skills and competencies. AI technology developments have pushed companies to restructure professional knowledge and reform accounting and finance services while maintaining ethical standards. The study found no significant relationship, likely due to regulations being slow to recognize innovation, potentially missing opportunities for AI integration in the accounting and finance profession. Overall, there is a negative relationship between AI's impact on the future of work in the accounting and finance profession and Internal Policy.

## CONCLUSION

This research examined 128 respondents, focusing on future accounting and finance professionals, to determine their readiness to embrace AI's impact on the future of work. Of these, 111 respondents were from an accounting and finance background, representing 59.7% male and 39.5% female participants. The results show a positive correlation between AI's impact on the future of work and Fundamental Data Skills, Ability to Automate, and Data Integrity. Conversely, there is a negative correlation between AI's impact on the future of work in the accounting and finance profession and Storytelling Ability, Specialized Industry Skills in Technology, Cultural Change, and Internal Policy.

Given AI's crucial role in the future of work, it is essential for accounting and finance departments to adopt and integrate this new technology while acquiring new skills to remain relevant. Accountants and finance professionals should not fear losing their jobs due to AI's emergence, as companies will still need them to analyze, interpret, and provide consulting services based on AI-generated data.

Further research is needed to gain a deeper understanding of how future accounting and finance professionals can use the findings of this study to explore specific areas such as Storytelling Ability, Specialized Industry Skills in Technology, Cultural Change, and Internal Policy.

### Limitations

In this research, all questionnaires were distributed digitally via messaging applications such as WhatsApp and email to prevent the spread of COVID-19 by avoiding physical contact with participants. To accommodate this distribution method, the questions were closed-ended, with participants' responses limited to a range from "Strongly Agree" to "Strongly Disagree" to simplify the process and avoid confusion. However, without a qualitative approach, respondents could not fully express their ideas and comments, leading to restricted findings. As a result, the researcher had to rely on past journal questions to test hypotheses rather than collecting original ideas and comments from respondents.

Another limitation was that out of the 128 respondents, only 111 were from an accounting and finance background. This may have affected the study, as participants familiar with the concerns of AI replacing jobs were the primary subjects. Additionally, although probability sampling was used to select accounting and finance workers from various sectors, the inclusion of respondents from non-accounting and finance backgrounds may have interfered with the study's results, making them less representative of the future of work for accounting and finance professionals in Malaysia. A more reliable study would have involved only accounting and finance professionals and a larger sample size.

### Recommendations for Future Research

Future research should build on the findings of this study. Given that Fundamental Data Skills, Ability to Automate, and Data Integrity have shown significant relationships with AI's impact on the future of work in the accounting and finance profession, future research should focus on these factors to better understand the cause-and-effect relationships among the variables. Researchers should also aim to gather data from a larger sample size to gain greater insights into the subject matter.

Moreover, as recommended by Zhang et al. (2020), institutional evaluation of AI is necessary since policymakers and experts oversee accounting regulations and norms. Most professionals may be constrained by outdated regulations that do not encourage AI integration. Therefore, if regulatory organizations do not adapt to AI, it will be impossible to benefit from this new technology. Future research should consider the role of internal policy, focusing on organizations that implement machine and human intelligence integration for the future of work.

 

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