RAIS RESEARCH ASSOCIATION for INTERDISCIPLINARY STUDIES

DOI:10.5281/zenodo.22802112

Artificial Intelligence and the Future of Entry-Level Careers in Accounting

Zahra Mohebbi[2]*, Diane Murphy[2]

[1,2]*Marymount University, Arlington, VA, USA*
*Corresponding author: zahra_mohebbi@marymount.edu

Abstract: Artificial intelligence (AI) is reshaping entry-level jobs in the accounting profession by automating routine tasks and increasing demand for higher-order analytical and advisory skills. This paper examines the impact of AI on job opportunities for new accounting graduates and explores implications for employers and accounting education. Based on a review of the current literature, the study identifies a shift from traditional data processing tasks to roles involving data analysis, AI system oversight, and client communication. Findings suggest that entry-level accountants are expected to demonstrate a hybrid skill set that includes foundational accounting knowledge, data analytics, information security awareness, and strong interpersonal and decision-making abilities. Additionally, career progression pathways are evolving, with graduates assuming greater responsibility earlier despite a potential reduction in traditional entry-level positions. While AI enhances efficiency and job complexity, it also presents challenges related to workforce displacement and skill gaps. The paper concludes by highlighting implications for curriculum development and organizational practices, and identifies areas for future research on workforce preparation in an AI-driven accounting environment.

Keywords: Artificial Intelligence, Entry-level Accounting Careers, Accounting Career Progression, Accounting Data Analytics, Graduate Employability

Introduction

This paper examines how artificial intelligence is affecting the job opportunities available to new accounting graduates. Artificial intelligence is rapidly changing the accounting profession by automating tasks such as bookkeeping and data analysis. As more companies adopt artificial intelligence, accountants are moving away from doing the same tasks over and over to focusing on giving strategic advice and using their professional judgment. This change is especially important for accounting graduates just starting their careers (Böke et al., 2025; Filipova, 2025; Holmes & Douglass, 2022). Artificial intelligence is changing the kinds of jobs available to people just starting out in their careers. Research on the job market shows that artificial intelligence is increasing demand for skills such as judgment, communication, and problem-solving. Nowadays people who are just starting out in their careers need to have skills that used to be required for experienced workers (Böke et al., 2025; Filipova, 2025). Accounting graduates who are good with numbers and also have people skills are more likely to be successful in their careers. The accounting profession is changing because of artificial intelligence, and more jobs will become available, but people need to adapt and learn about it.

This paper examines how artificial intelligence is reshaping the future of entry-level careers in accounting. The main question addresses how artificial intelligence is changing the tasks, skills, and career paths of accountants and what this means for how we train workers.

Literature Review

Current and prior research shows that artificial intelligence is not just taking away jobs. It is also changing the kind of work that new accountants do in ways that can be both good and bad. According to Stancu and Duțescu (2021), artificial intelligence is changing the types of jobs available to new accounting graduates. Graduates need to learn a lot about accounting, computers, and management to work with artificial intelligence systems. Schools need to change what they teach so that students can learn these skills. People who are willing to keep learning and adapt to

changes driven by artificial intelligence will have better career prospects in the accounting profession, which values adaptability and the use of technology (Stancu & Duțescu, 2021).

Fauzi (2026) notes that artificial intelligence is changing the jobs available by reducing demand for routine tasks and increasing demand for tasks requiring advanced analytical and technological skills. The accounting profession is changing rapidly, and new opportunities are emerging in areas such as data analysis and artificial intelligence management (Fauzi, 2026). Graduates with knowledge of artificial intelligence and data analysis are more likely to succeed, and educational institutions need to adapt curricula so graduates gain the skills they need for roles involving artificial intelligence (Fauzi, 2026).

Research by Abdo-Salloum and Chehade (2026) argues that artificial intelligence is significantly changing the jobs available to new accounting graduates, and that having the knowledge to use artificial intelligence tools is really important. While artificial intelligence is making some tasks more efficient and accurate, it is also raising concerns about job displacement and the need for skills like technological proficiency and ethical understanding (Abdo-Salloum & Chehade, 2026). Accounting graduates need to adapt by learning about artificial intelligence and keeping their skills up to date to remain relevant, and employers and schools should support this transition (Abdo-Salloum & Chehade, 2026). Artificial intelligence presents both challenges and opportunities. It is positioning graduates to focus on higher-value tasks while requiring them to navigate the changing demands of the workforce (Abdo-Salloum & Chehade, 2026).

Other researchers state that artificial intelligence is significantly changing the jobs available to new accounting graduates by automating many routine tasks that used to be performed by new accountants (Nwosu & Mahlaule, 2026). As a result, future accountants need to develop skills, particularly in artificial intelligence and technology, to remain relevant and employable (Nwosu & Mahlaule, 2026). While artificial intelligence is posing challenges to employment by reducing the number of traditional roles, it is also creating opportunities for accountants to take on more complex tasks, such as business advisory and artificial intelligence management (Nwosu & Mahlaule, 2026). This shift emphasizes the need for learning and adaptation to maintain professional relevance (Nwosu & Mahlaule, 2026).

According to Baser (2026), artificial intelligence is changing the jobs available to new accounting graduates by reducing demand for traditional entry-level roles that focus on routine tasks. However, by reducing the overall number of jobs, artificial intelligence is creating new opportunities in areas that require advanced cognitive skills, such as financial analytics and strategic advisory services (Baser, 2026; Holmes & Douglass, 2022). Graduates entering the profession need to develop skills that combine accounting expertise with literacy and oversight capabilities in artificial intelligence (Baser, 2026). Continuous learning and adaptability are essential to succeeding in this evolving job market, where accountants are expected to serve as business partners and ethical custodians of artificial intelligence-driven processes (Baser, 2026).

Singh (2025) observes that artificial intelligence is changing the jobs available to new accounting graduates by shifting the nature of accounting roles from routine data processing to more strategic and analytical functions. While artificial intelligence and automation are expected to reduce the number of entry-level accounting jobs, new roles are emerging that require skills in artificial intelligence-driven analytics and strategic financial planning (Singh, 2025). Recent graduates with skills in data analytics and artificial intelligence management will be in demand, as the profession increasingly values individuals who can interpret AI-generated insights and contribute to decision-making (Singh, 2025).

Baser (2026) reports that artificial intelligence is changing the jobs available to new accounting graduates by automating routine tasks such as data entry and bookkeeping. This automation reduces the demand for these positions but creates new opportunities that require advanced technological proficiency (Baser, 2026). Recent graduates are expected to develop

skills in AI programming, data analytics, and cybersecurity to manage and interpret AI-driven accounting systems (Baser, 2026). They also need to build communication and critical-thinking skills to translate insights generated by AI into strategic business advice (Baser, 2026). While AI may displace some jobs, it also drives a transformation that requires graduates to adopt broader technology-oriented roles aligned with the evolving profession (Baser, 2026).

Analysis

Across these studies reviewed, the literature consistently suggests that Artificial Intelligence, or AI, is not simply eliminating entry-level accounting jobs but reconfiguring them. This means shifting work from routine tasks toward higher-value analytical, advisory, and technology-mediated responsibilities. At the same time, AI is raising new skill and ethical demands for recent graduates.

Overall Pattern

The literature identifies three broad patterns about Artificial Intelligence and the Future of Entry-Level Careers in Accounting:

1. AI is automating many traditional entry-level tasks, such as data entry, invoice processing, reconciliations, and bookkeeping. This can reduce demand for routine junior roles.
2. AI is generating types of entry-level work focused on analytics, AI system oversight, strategic advisory, cyber-aware data handling, and interpretation of AI outputs.
3. The net effect is a skills shift rather than a simple job loss narrative. Future graduates must combine accounting expertise with technological, analytical, and ethical competencies to remain employable in AI-augmented environments.

Overall, the literature suggests that AI is not simply removing jobs but rather reconfiguring the nature of accounting work in ways that may create both opportunity and disruption.

Convergence in the Literature

Automation of Routine Entry-Level Tasks

All of the authors note that AI automates structured work that has historically defined entry-level accounting roles. Stancu & Duțescu (2021) describe AI solutions that reduce time spent on work and traditional transaction processing. Fauzi (2026), Abdo Salloum & Chehade (2026) emphasize the automation of processes and the reallocation of human effort to more complex tasks. Nwosu and Mahlaule (2026), Baser (2026), and Singh (2025) suggest that AI takes over basic duties, such as data entry, invoice coding, reconciliations, and bookkeeping, traditionally performed by entry-level accountants.

Shift Toward Analytical, Advisory and Oversight Work

The literature converges on the idea that AI changes what entry-level accountants do more than simply making them redundant. Stancu & Duțescu (2021) argue that graduates must collaborate with AI solutions, implying roles focused on oversight, interpretation, and integrated decision-making rather than pure processing. Fauzi (2026) identifies emerging opportunities in data analytics, AI system management, and strategic business advisory, suggesting that junior roles will involve cognitive and interpretive demands.

Expanded Skill. The Need for Upskilling

Across the studies, there is agreement that new skills are essential. Stancu & Duțescu call for accounting knowledge, advanced computer literacy, and management skills, and argue that curricula must adapt accordingly. Fauzi (2026) stresses AI literacy and data analytics, focusing on the ability to interpret AI outputs, validate decisions, and provide value-added insights.

Job Displacement Versus Job Evolution

Although all authors recognize transformation, they differ in how they emphasize displacement versus evolution. Nwosu & Mahlaule, Singh, and Baser explicitly warn that AI may reduce the number of entry-level positions, particularly those heavily focused on routine tasks. Baser and Fauzi acknowledge demand for certain transactional roles but place greater emphasis on new opportunities in advanced functions, portraying AI as a net positive for those who upskill.

Synthesis for Research Question

The studies collectively support analytic claims.

1. Task transformation: AI is automating the core of entry-level accounting work, reducing reliance on manual transaction processing and bookkeeping. Remaining and emerging tasks emphasize exception handling, AI oversight, client communication, advisory work, and data interpretation.
2. Skill re-composition: Successful graduates will need hybrid skill sets that combine accounting fundamentals with literacy, data analytics, AI literacy, cybersecurity awareness, communication, and ethical reasoning. The literature repeatedly stresses upskilling and adaptability as conditions for career resilience in AI-augmented environments.
3. Career pathway evolution: Traditional progression, from transactional work to more analytical and advisory roles, may be compressed, with graduates expected to assume higher-responsibility tasks earlier in their careers. At the same time, if organizations focus primarily on cost savings without redesigning training, entry-level opportunities may shrink, creating barriers to entry and potential stratification among graduates.
4. Opportunity- risk duality: AI presents opportunities: richer analytics, more interesting work, new specializations in AI governance, forensic analytics, and technology consulting. However, it also poses risks: job displacement, skill gaps, ethical concerns, and cyber risks that must be addressed through curriculum reform, organizational policy, and professional standards.

Discussion

The reviewed literature suggests that artificial intelligence may not completely eliminate entry-level accounting jobs. Instead, it will change what these jobs entail. Entry-level accountants may perform less manual data processing and assume greater responsibility for overseeing automated workflows. They will analyze exceptions, communicate with stakeholders, and support decision-making informed by AI outputs. Employability in this environment depends on solid accounting fundamentals, digital literacy, and professional judgment. Junior accountants will interpret AI systems, not just perform routine tasks. For employers, the big challenge is how to respond to AI changing junior work. Firms that focus on automation and cost savings without changing training, supervision, and role expectations risk weakening their talent pipeline.

In contrast, organizations that use AI to eliminate repetitive tasks and invest in employee development are more likely to achieve better outcomes. The results also have implications for higher education and professional preparation. Accounting programs must emphasize AI literacy, data analysis, ethics, internal controls, and evaluation of automated outputs. Accountants should not be trained as passive users of AI tools; they should be prepared as informed operators within control environments.

Future Research Opportunities

The literature points to areas for future research, such as longitudinal studies to determine whether artificial intelligence reduces the number of entry-level accounting jobs or changes their content. Comparative research across firm sizes, public organizations, and regulatory environments. These

lines of inquiry can support a deliberate and resilient redesign of entry-level accounting careers in an era of pervasive artificial intelligence.

References

Abdo-Salloum, A. M., & Chehade, S. (2026). *The role of artificial intelligence in transforming accounting and auditing practices: A systematic review*. SAGE Open, 16(1). https://doi.org/10.1177/21582440251403296

Baser, D. K. (2026). Transforming the accounting profession in the age of Artificial intelligence: Skill development and change management Perspectives. *International Journal of Innovative Research in Technology*, *12*(8).

Böke, J., De la Parra, D., Gallemore, J., & Glaeser, S. (2025). *Artificial intelligence and white-collar work: Evidence from the accounting profession*. SSRN. https://doi.org/10.2139/ssrn.5039640

Choi, J. H., & Xie, C. (2025, May 7). *Human + AI in accounting: Early evidence from the field* (Working Paper No. 4261). Stanford Graduate School of Business. https://www.gsb.stanford.edu/faculty-research/working-papers/human-ai-accounting-early-evidence-field

Fauzi, F. (2026). The AI revolution in accounting practice: Threat or opportunity for the accounting profession? *Oikonomia*, *3*(2), 83–90. https://doi.org/10.61942/oikonomia.v3i2.546

Filipova, F. (2025). The accounting education and the accounting profession: Today and looking ahead. *Economics and computer science*, *1*, 5-12. https://ideas.repec.org/a/kab/journl/y2025i1p5-12.html

Holmes, A. F., & Douglass, A. (2022). Artificial intelligence: reshaping the accounting profession and the disruption to accounting education. *Journal of Emerging Technologies in Accounting*, *19*(1), 53–68. https://doi.org/10.2308/jeta-2020-054

Nwosu, L. I., & Mahlaule, C. (2026). The challenges facing accounting education in high schools: the South African experience. *Frontiers in Education*, *11*. https://doi.org/10.3389/feduc.2026.1835760

Stancu, M. S., & Duţescu, A. (2021). The impact of the artificial intelligence on the accounting profession, a literature's assessment. *Proceedings of the International Conference on Business Excellence*, *15*(1), 749–758. https://doi.org/10.2478/picbe-2021-0070

Singh, A. (2025). The Future of Accounting: How AI and automation are changing the profession. *International Journal for Multidisciplinary Research*, *7*(2). https://doi.org/10.36948/ijfmr.2025.v07i02.39838