

## Artificial Intelligence in Training Accounting and Taxation Specialists: Opportunities and Challenges

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### KEYWORDS

Artificial Intelligence Accounting; Digital transformation; Professional Competencies; Taxation

### INTRODUCTION

The research systematizes the opportunities and challenges of using artificial intelligence (AI) technologies in training accounting and taxation specialists in the context of digitalization, which is accompanied by the need to change traditional approaches to economic education. Previously, the training of accounting and taxation specialists was focused primarily on developing knowledge and skills in the field of accounting and reporting. However, in modern conditions, competence in analyzing large data sets, the ability to think critically, and comprehensively evaluate business results to make effective decisions are becoming increasingly important.

It should be noted that the curricula of higher education institutions in Ukraine are focused mainly on classical disciplines. In particular, the problem lies in the inconsistency of modern plans and programs for training accounting and taxation specialists with the requirements of the digital economy. At the same time, robotization and algorithmization are displacing traditional accounting functions. Practices of integrating AI into the training of education seekers remain limited, which creates risks for ensuring the competitiveness of future graduates in the labor market.

In this regard, there is a need to focus on the digital literacy of future specialists, instilling skills in working with intelligent data analysis systems, and understanding the risks and ethical aspects of using AI in the field of accounting and taxation. This necessitates the creation of an educational environment in which AI is not only an object of study, but also a learning tool.

### RESULTS

The results of the study showed that AI opens up wide opportunities in training future accounting and taxation specialists:

- automation of routine tasks (generation of practical cases, tests, etc.);
- individualization of training (thanks to intelligent systems that adapt to a specific applicant);
- development of analytical thinking (use of AI in the field of analytics and tax planning);
- formation of skills in working with big data (application of Big Data for analyzing economic situations and making decisions in the field of accounting and taxation).

At the same time, a number of challenges have been identified:

- problems in maintaining academic integrity;
- the risk of reducing critical thinking due to excessive dependence on AI;
- the need to improve the digital competencies of teachers;
- the need for ethical and legal regulation of the use of AI, in particular in the field of accounting and taxation.

AI has significant potential to increase students' motivation to learn through the use of interactive educational platforms. In addition, the use of AI promotes interdisciplinary integration (combining knowledge of economics and information technology) and helps students develop not only technical skills but also an understanding of the ethical aspects of responsible AI use in their future professional activities. At the same time, there is a risk of traditional teaching methods being replaced, which could lead to a decline in the role of personal communication in the learning process.

### METHODOLOGY

The research methodology is based on the analysis of scientific publications on the digitalization of accounting and the implementation of innovative educational technologies, a systematic approach to considering AI as a multifunctional tool that encompasses the educational process, the development of professional competencies, and the transformation of the labor market, as well as on the study of the practice of developing educational programs in accounting and taxation. This allows us to outline the range of opportunities and risks and offer appropriate recommendations for use in educational practice.

When analyzing the results of AI implementation in the process of training accounting and taxation specialists, it is advisable to use comparative analysis methods (when assessing the advantages and disadvantages of AI implementation by different higher education institutions), statistical methods (to identify trends and patterns in the development of digital competencies in future accountants and tax specialists), expert assessments (to ensure the validity of conclusions), as well as modeling and forecasting tools (when developing scenarios for the implementation of AI in the higher education system).

Particular attention should be paid to the analysis of the regulatory framework governing the process of digitization of the educational environment.

### CONCLUSION, CONTRIBUTION AND NOVELTY

Thus, within the framework of this study, the opportunities and challenges of applying AI in the field of training accounting and taxation specialists have been systematized. The need for adapting curricula to the conditions of the digital economy, forming digital literacy of applicants, and combining traditional and digital competencies has been established.

The practical significance of the research results lies in the possibility of modernizing educational programs, increasing the efficiency of training, and ensuring the readiness of future specialists to work in conditions of automation of accounting and analytical processes.



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