

ARTIFICIAL INTELLIGENCE IN TRAINING ACCOUNTING AND TAXATION SPECIALISTS: OPPORTUNITIES AND CHALLENGES

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Abstract

Objectives:

The study aims to systematize the opportunities and challenges of applying artificial intelligence (AI) in the training of accounting and taxation specialists. It addresses the mismatch between traditional curricula and the demands of the digital economy, highlighting the need for digital literacy, critical thinking, and ethical awareness among future professionals.

Methodology:

The research is based on the analysis of scientific publications related to accounting digitalization and educational innovation. A systematic approach was applied to examine AI as a multifunctional tool for professional training, curriculum development, and labor market transformation. The study also reviews practical experiences in developing accounting and taxation programs to identify opportunities and risks associated with AI integration.

Key Findings and Results:

AI provides broad opportunities for improving training:

- automation of routine tasks such as generating cases and tests;
- individualized learning through adaptive intelligent systems;
- development of analytical and critical thinking, particularly in tax planning;
- acquisition of big data competencies for decision-making in accounting and taxation.

Challenges include risks to academic integrity, reduced critical thinking due to over-reliance on AI, insufficient digital competencies among educators, and the lack of ethical and legal regulation of AI use in accounting education.

Conclusions:

The study concludes that integrating AI into accounting and taxation education is essential for preparing competitive specialists. Curricula must be modernized to combine traditional and digital competencies, foster digital literacy, and address ethical concerns. Practical implications include the modernization of educational programs and enhanced readiness of graduates to operate in automated accounting and taxation environments.

Keywords: Artificial Intelligence in Accounting; Digital Transformation; Professional Competencies; Taxation