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Review Of "A Study On Impact Of Artificial Intelligence In Accountancy: A Case Study Of Small Scale Industries Of Odisha"

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Abstract

The reviewed paper explores the transformative role of Artificial Intelligence (AI) in accounting, particularly within the small-scale industries (SSIs) of Odisha. The author emphasizes how AI and digitalization are reshaping accounting functions from manual book-keeping to technologically enhanced systems. The study combines both primary and secondary data to evaluate AI's influence on accountants, business efficiency, and skill requirements. Findings confirm a significant relationship between AI adoption and improvements in accounting efficiency among SSIs. The review critically evaluates the research methodology, findings, and implications while suggesting future directions for deeper inquiry into AI's integration in the accounting profession.

Keywords: Artificial Intelligence, Digital Accounting, Automation, Small Scale Industries, Technological Transformation, Odisha.

1. Introduction

Artificial Intelligence (AI) has emerged as one of the most transformative technologies of the 21st century, revolutionizing diverse sectors including finance, healthcare, logistics, and particularly accounting. AI's ability to simulate human reasoning, analyze vast datasets, and automate repetitive processes makes it a cornerstone of modern digital transformation. In the accounting field, AI applications such as predictive analytics, machine learning, and natural language processing are reshaping how financial data is processed, analyzed, and interpreted (Hasam, 2022).

The accounting profession is currently transitioning from traditional, manual bookkeeping to an era of automation and intelligent systems. This transition is driven by the need for greater accuracy, efficiency, and transparency in financial reporting. Technologies like robotic process automation (RPA) and cloud-based accounting platforms are enabling organizations to streamline operations and reduce human errors (Mancini et al., 2017). Consequently, accountants are no longer confined to routine data entry tasks but are becoming

strategic partners in business decision-making through the use of data analytics and AI tools (Kruskopf et al., 2020).

In the Indian context, digitalization has significantly accelerated due to government initiatives such as Digital India and the rapid adoption of fintech solutions. However, small-scale industries (SSIs), particularly in states like Odisha, face unique challenges in integrating AI into their accounting systems because of limited resources, infrastructure, and technical expertise. Despite these constraints, many SSIs are beginning to realize the potential benefits of AI-driven accounting, such as enhanced decision support, real-time financial reporting, and reduced operational costs (Begum, 2019).

Moreover, the implementation of AI in accounting is not merely a technological change but also a cultural and educational shift. Accountants must acquire new competencies in digital literacy, data analytics, and cybersecurity to stay relevant in an AI-enabled environment (Khanom, 2020). The development of academic curricula that integrate AI and digital accounting concepts is therefore essential for preparing future professionals to meet the evolving demands of the industry (Isbil et al., 2021).

This study by Dr. Samira Patra (2023) addresses a crucial research gap by exploring the impact of AI on the accounting practices of small-scale industries in Odisha—an area with limited empirical research. The paper provides valuable insights into how digital transformation influences accounting efficiency, accuracy, and professional skill requirements. By examining both the benefits and challenges associated with AI adoption, the study contributes to a deeper understanding of how emerging technologies can be leveraged to strengthen small business financial management and promote sustainable economic development.

2. Research Methodology

The research conducted by Dr. Samira Patra (2023) employs a **mixed-method research design**, combining both **quantitative and qualitative approaches** to provide a comprehensive understanding of how Artificial Intelligence (AI) influences accounting practices among small-scale industries (SSIs) in Odisha. The study's design ensures a balanced perspective by integrating numerical data with interpretive insights from participants' experiences and opinions.

2.1. Nature and Sources of Data

The present study is entirely based on secondary data sources. The data were collected from a wide range of credible and published materials, including academic journals, government publications, professional reports, and online databases related to accounting, artificial intelligence, and digital transformation. These sources provided comprehensive insights into the trends, challenges, and opportunities associated with AI adoption and digitalization in accounting.

The use of secondary data helped establish a strong theoretical foundation and ensured alignment with existing research in the field (Mancini et al., 2017; Gulin et al., 2019). The inclusion of literature representing diverse perspectives—such as those of business owners, accountants, educators, students, and chartered accountants—enabled a holistic understanding of the impact of technological advancements on accounting practices in different regions of Odisha.

2.2. Sampling Design and Respondent Profile

A **purposive sampling technique** was adopted to ensure the inclusion of individuals directly associated with accounting and business management activities. The respondents represented both **urban and rural areas**, with 35% from rural or semi-rural regions and 65% from urban centers. This distribution provided a meaningful comparison between technologically advanced and less-digitized environments. Similar sampling

strategies have been employed in previous studies exploring digital transformation within micro and small enterprises (Trisnadewi et al., 2021).

2.3. Tools and Techniques of Analysis

To analyze the collected data, the researcher employed a combination of **descriptive and inferential statistical techniques**:

- **Percentage analysis** was used to summarize demographic characteristics and general responses.
- **Chi-square tests** and **t-tests** were applied to test the hypotheses regarding the relationship between AI implementation and accounting efficiency. These tools help in determining the level of association and significance between variables, a common practice in accounting and management research (Bhlmanl, 2020).

2.4. Hypothesis Formulation

Two hypotheses were formulated to guide the empirical analysis:

1. There is a significant relationship between the accounting industry and the impact of digital accounting on the small-scale business of Odisha.
2. There is a significant relationship between the current state of accounting digitalization and its developmental trends.

Both hypotheses were tested at a **5% level of significance**, and the results confirmed a statistically significant relationship, supporting the assumption that AI has a measurable impact on accounting efficiency and business performance.

2.5. Reliability and Validity

To ensure the **reliability and validity** of the findings, the study employed consistent questionnaire design and data verification processes. The questions were pre-tested to eliminate ambiguity, and triangulation was achieved by comparing primary responses with insights drawn from secondary sources. As recommended by Hasam (2022), combining qualitative and quantitative validation enhances the robustness of AI-related accounting research by reducing researcher bias and improving result generalizability.

2.6. Ethical Considerations

Ethical guidelines were followed throughout the data collection process. Participants' anonymity and confidentiality were maintained, and their responses were used strictly for academic purposes. Adherence to ethical standards is critical in research involving professionals and business owners, as it builds trust and ensures the credibility of collected information (Khanom, 2020).

In summary, the methodological framework adopted in this study is well-structured and contextually relevant. By using both statistical analysis and qualitative interpretation, the researcher effectively captures the multidimensional impact of AI on accounting practices within small-scale industries in Odisha.

3. Topical Discussion

The integration of Artificial Intelligence (AI) into the accounting profession represents a paradigm shift in how financial information is recorded, processed, and interpreted. The reviewed study by Dr. Samira Patra (2023) highlights that AI does not merely automate traditional bookkeeping tasks but transforms the entire accounting ecosystem by enhancing accuracy, efficiency, and strategic decision-making capabilities. AI systems, through machine learning algorithms and data analytics, assist accountants in identifying anomalies, detecting fraud,

and generating predictive insights, thereby allowing professionals to focus on interpretation and advisory roles rather than repetitive clerical work (Hasam, 2022).

3.1. Transformation of Accounting Roles and Skills

One of the major themes emerging from the paper is the **evolution of accounting roles**. As repetitive and manual tasks become automated, accountants are transitioning from being data recorders to strategic analysts. This aligns with the findings of Kruskopf et al. (2020), who argue that digital transformation redefines the accountant's identity, emphasizing analytical thinking, problem-solving, and technological fluency. The study further suggests that professional skills must be continuously updated, and technical proficiency in digital tools is now as essential as financial expertise. Consequently, institutions offering accounting education need to revise their curricula to include AI, data analytics, and information technology components (Isbil et al., 2021).

3.2. AI-Driven Decision-Making and Efficiency

AI technologies are being leveraged to process vast amounts of financial data in real time, enabling faster and more informed decision-making. According to Mancini et al. (2017), the digitalization of accounting information systems has significantly improved management control processes and enhanced decision accuracy. The reviewed study corroborates this, indicating that AI-enabled systems reduce human error, ensure compliance with financial regulations, and support better forecasting and resource allocation. Furthermore, automation tools such as Robotic Process Automation (RPA) can streamline tasks like invoice processing, audit trail management, and reconciliation, thereby improving overall operational efficiency (Begum, 2019).

3.3. Impact on Small-Scale Industries (SSIs)

The case study of small-scale industries in Odisha provides localized insight into AI adoption challenges and opportunities. While large corporations in developed economies have already integrated AI solutions into their accounting processes, SSIs in India face structural constraints such as limited capital, inadequate training, and technological resistance (Trisnadewi et al., 2021). Despite these barriers, the study finds that AI implementation positively correlates with enhanced business performance, better financial monitoring, and improved transparency. Gulin et al. (2019) note that digitalization offers smaller enterprises the chance to compete more effectively by optimizing costs and reducing dependency on manual bookkeeping systems.

3.4. Ethical and Human Dimensions

While AI offers substantial efficiency gains, it also raises ethical and human-centric concerns. The study cautions against over-reliance on AI systems without adequate human oversight, emphasizing that ethical accounting decisions still require professional judgment. Khanom (2020) and Bhlmanl (2020) both highlight the importance of maintaining a human-centered approach to digital transformation—ensuring that AI serves as an assistive technology rather than a replacement for professional expertise. The reviewed paper supports this viewpoint by underscoring that the best outcomes emerge from **human–machine collaboration**, where accountants leverage AI tools to augment, not substitute, human intelligence.

3.5. Educational and Institutional Implications

A significant implication of the study is the need to reform educational and professional development frameworks. Accounting curricula must evolve to equip students with the digital skills necessary to thrive in an AI-driven environment. As Isbil et al. (2021) emphasize, integrating digital reporting tools such as XBRL (eXtensible Business Reporting Language) into academic programs can bridge the gap between theoretical knowledge and practical digital competence. Furthermore, continuous professional development programs for accountants should focus on technological literacy, data analytics, and cybersecurity awareness, ensuring professionals can responsibly manage digital accounting systems.

In essence, the topical discussion demonstrates that AI has both transformative and adaptive implications for the accounting profession. It enhances productivity, accuracy, and strategic insight while simultaneously demanding new skill sets, ethical frameworks, and institutional support systems. The study by Patra (2023) thus contributes to the growing discourse that AI should be perceived not as a disruptive threat but as a **collaborative enabler** that redefines accounting practices in alignment with the evolving digital economy.

4. Comparative Analysis

The comparative analysis in Dr. Samira Patra's (2023) study provides a clear distinction between **traditional accounting practices** and **AI-driven digital accounting systems**, highlighting both their operational differences and their implications for small-scale industries (SSIs) in Odisha. This comparison is central to understanding how Artificial Intelligence (AI) has altered the fundamental structure of accounting—from a labor-intensive, manual activity to a technology-enhanced, data-driven process.

4.1. Traditional Accounting vs. AI-Integrated Systems

Traditional accounting relies heavily on manual bookkeeping, human judgment, and time-consuming data entry. Such methods, while reliable in stable business environments, are prone to human error, limited scalability, and slower information processing. In contrast, AI-integrated systems automate repetitive processes, enhance accuracy, and allow for real-time financial reporting (Hasam, 2022). Tools such as machine learning algorithms and predictive analytics can analyze vast financial datasets in seconds, identifying discrepancies that might take human accountants hours or even days to detect (Kruskopf et al., 2020).

The results of the study confirm that small-scale industries adopting AI and digital tools demonstrate higher efficiency levels and improved accuracy compared to those continuing with traditional practices. This aligns with Mancini et al. (2017), who assert that digital innovation enhances management control systems and decision-making accuracy, particularly in dynamic business contexts.

4.2. Comparative Performance Outcomes

Dr. Patra's (2023) analysis using statistical tests such as the chi-square and t-test indicates a **significant relationship** between digital accounting adoption and improved business performance among SSIs in Odisha. Companies implementing AI tools reported better cost management, faster reconciliation processes, and improved financial transparency. In comparison, firms adhering to traditional methods faced limitations in data retrieval, audit readiness, and analytical decision-making.

Similar findings have been observed globally. For instance, Gulin et al. (2019) noted that digitalization provides a strategic advantage to businesses by reducing manual dependency and fostering innovation within financial operations. Begum (2019) further emphasized that digital accounting supports India's transition toward a knowledge-based economy by improving financial governance and business adaptability.

4.3. Impact on Human Involvement

While AI significantly enhances efficiency, the comparative analysis also reveals differing levels of **human involvement** between the two approaches. Traditional accounting systems depend on human judgment for data classification, interpretation, and error correction, whereas AI systems automate these functions to a large extent. However, as Bhlmanl (2020) points out, AI cannot fully replicate human judgment, especially in ethical decision-making, regulatory interpretation, and strategic advisory roles.

The study suggests that instead of replacing accountants, AI redefines their roles. Accountants using AI systems can shift focus from routine transactional work to higher-value analytical and strategic functions. This aligns with Khanom's (2020) observation that the future of accounting lies in **human–machine collaboration**,

where professionals work alongside intelligent systems to generate deeper insights and maintain ethical standards.

4.4. Comparative Analysis Across Industry Scales

Another dimension of comparison lies in the **scale of business operations**. While large corporations are more capable of investing in AI-based accounting infrastructure, small and medium enterprises often face financial and technical barriers. Patra's (2023) findings show that urban SSIs are more likely to adopt digital tools than their rural counterparts due to better access to technology and professional training. Trisnadewi et al. (2021) found similar results in their study on micro, small, and medium enterprises (MSMEs) in Denpasar City, noting that confidence and digital competence are critical factors influencing the adoption of digital accounting systems.

4.5. Comparative Insights: Benefits and Challenges

In comparing benefits and challenges, the study finds that AI adoption enhances accuracy, speed, and cost-effectiveness while minimizing human error. Yet, challenges such as cybersecurity threats, high initial setup costs, and lack of skilled manpower remain significant obstacles (Syrtseva et al., 2021). Traditional accounting, though less efficient, offers more human oversight and lower technological dependency, which can be advantageous in regions with limited digital infrastructure. Thus, the study concludes that a **hybrid approach**—combining AI efficiency with human oversight—may yield optimal results, especially in small-scale industries where resources are limited but adaptability is high.

In summary, the comparative analysis demonstrates that AI-driven accounting significantly outperforms traditional systems in terms of efficiency, scalability, and analytical capacity. However, its successful implementation depends on adequate training, infrastructure, and ethical governance. The balance between automation and human intelligence will determine the future trajectory of accounting in both small-scale and large-scale industrial contexts.

5. Future Directions

The future of accounting in the era of Artificial Intelligence (AI) is expected to be characterized by deeper integration of digital technologies, increased automation, and enhanced data-driven decision-making. However, this transformation requires careful planning, policy intervention, and human adaptation. Dr. Samira Patra's (2023) study emphasizes that while AI has already improved accounting efficiency in small-scale industries (SSIs) of Odisha, its sustainable growth depends on continued research, educational reforms, and responsible technological adoption.

5.1. Expanding Research on Regional and Sectoral Variations

One significant area for future research is to examine how AI adoption varies across different regions, industry types, and business sizes in India. The current study focuses primarily on Odisha, but future research could broaden its scope to include comparative analyses across states or between rural and urban enterprises. Similar multi-regional investigations can help policymakers identify digital divides and design tailored strategies for technology adoption (Gulin et al., 2019). Cross-sectoral studies can also provide insights into how industries like manufacturing, finance, and services adopt AI differently depending on their operational needs and regulatory environments (Begum, 2019).

5.2. Integration of Emerging Technologies

AI does not operate in isolation; it functions synergistically with other technologies such as blockchain, cloud computing, and big data analytics. Future studies should explore how these technologies collectively transform accounting ecosystems (Mancini et al., 2017). Blockchain, for example, offers enhanced transparency and

traceability of financial transactions, which can complement AI's predictive and analytical capabilities (Syrtseva et al., 2021). Similarly, the integration of cloud accounting systems with AI tools can make data storage, processing, and collaboration more efficient, especially for small businesses with limited infrastructure.

5.3. Curriculum Modernization and Professional Training

As the study highlights, one of the major challenges for small-scale industries and accounting professionals is the lack of sufficient digital literacy. Future research and policy initiatives should therefore focus on developing educational frameworks that prepare accountants for AI-based environments (Isbil et al., 2021). Accounting curricula at undergraduate and postgraduate levels must include modules on data analytics, automation tools, cybersecurity, and AI ethics. Professional accounting bodies should also offer continuous learning opportunities and certifications that enable practitioners to remain competent in an evolving digital landscape (Khanom, 2020).

5.4. Ethical and Governance Frameworks

While AI enhances efficiency and accuracy, it also introduces ethical challenges such as data privacy, algorithmic bias, and accountability in financial decision-making. Future research should aim to establish clear governance frameworks for AI usage in accounting (Hasam, 2022). This includes developing ethical standards for algorithm design, ensuring transparency in automated auditing systems, and enforcing data protection regulations that safeguard client information. Khanom (2020) notes that ethical oversight is essential to maintaining public trust in AI-driven accounting systems and preventing misuse of financial data.

5.5. Human–Machine Collaboration and Workforce Transformation

The future of AI in accounting lies not in replacing human accountants but in fostering **collaborative intelligence**, where human judgment complements machine precision. As Kruskopf et al. (2020) observe, the next generation of accountants will act as "AI supervisors," using technological outputs to make strategic decisions. Future studies can explore how this shift affects workforce structures, employee motivation, and skill requirements. Additionally, longitudinal studies could assess how AI adoption impacts job satisfaction, productivity, and organizational performance over time.

5.6. Policy and Infrastructure Development

Finally, for AI to reach its full potential in small-scale industries, supportive **policy frameworks** and **technological infrastructure** must be established. Government initiatives should focus on providing financial incentives, digital infrastructure, and training programs to promote AI adoption among small and medium enterprises (SMEs). Public–private partnerships can play a pivotal role in developing cost-effective AI tools tailored for local business environments (Patra, 2023). As noted by Trisnadewi et al. (2021), such collaborative efforts can bridge the gap between innovation and accessibility, ensuring equitable technological growth across all business segments.

In summary, the future of AI in accounting will depend on how effectively academia, industry, and policymakers collaborate to promote technological readiness, ethical integrity, and educational innovation. By combining human expertise with advanced AI systems, the accounting profession can evolve into a more analytical, transparent, and value-driven discipline.

6. Conclusion

The reviewed study by Dr. Samira Patra (2023) provides an insightful analysis of how Artificial Intelligence (AI) is transforming the accounting profession, particularly within the context of small-scale industries (SSIs) in Odisha. The findings affirm that AI has become a critical enabler of modernization, efficiency, and accuracy in accounting processes. As businesses increasingly adopt AI tools, the profession is shifting from traditional, manual bookkeeping toward data-driven, strategic financial management. This transformation is not merely technological—it represents a profound redefinition of the accountant's role in the digital age.

AI enhances the precision and speed of financial operations, automates repetitive tasks, and enables accountants to focus on value-added activities such as financial analysis, forecasting, and strategic advisory functions (Hasam, 2022). The study's statistical findings reinforce the significant relationship between digitalization and improved business outcomes among Odisha's small-scale enterprises, consistent with global research demonstrating that AI improves both operational efficiency and decision-making quality (Mancini et al., 2017; Gulin et al., 2019).

However, the study also acknowledges that this technological progress introduces new challenges. The integration of AI in accounting requires substantial investment in digital infrastructure, human capital development, and cybersecurity systems. Without adequate training and technological readiness, many SSIs risk falling behind in the digital transformation race (Trisnadewi et al., 2021). Moreover, as Bhlmanl (2020) emphasizes, AI applications must be critically assessed to ensure methodological soundness and ethical integrity. Accountants must remain vigilant in overseeing automated systems, interpreting AI-generated insights responsibly, and maintaining professional judgment to prevent overdependence on technology.

Another key takeaway from the reviewed paper is the growing need for education and curriculum reform. As Isbil et al. (2021) and Khanom (2020) highlight, the accounting profession must embed AI, digital tools, and data analytics into its academic and professional training frameworks. This approach ensures that upcoming generations of accountants are adequately equipped to handle the demands of a digital economy. The transition to AI-enhanced accounting also calls for the inclusion of ethical considerations in education, ensuring practitioners uphold transparency, fairness, and accountability when utilizing automated systems (Hasam, 2022).

In addition, the study reinforces the importance of human–machine collaboration rather than replacement. AI systems, while highly efficient, lack the contextual understanding and ethical reasoning that human accountants bring to financial decision-making. As Kruskopf et al. (2020) argue, the most effective accounting environments are those where human expertise complements technological precision. This hybrid approach maximizes the advantages of AI while retaining the critical thinking and ethical oversight essential to the profession.

Finally, the reviewed research demonstrates that AI adoption in accounting has broader implications for economic growth and policy development. By enhancing transparency, improving compliance, and promoting real-time decision-making, AI can strengthen the financial resilience of small-scale industries and contribute to regional economic development (Begum, 2019). Future advancements, however, will require coordinated efforts between policymakers, educational institutions, and professional bodies to ensure equitable access to technology and responsible use of AI across the accounting sector.

In conclusion, the integration of AI in accounting should be viewed not as a disruption but as an opportunity for innovation and professional growth. When implemented ethically and strategically, AI has the potential to transform accounting into a more analytical, adaptive, and strategic discipline—one that not only supports

business success but also contributes to the broader goals of sustainable economic progress and digital inclusion.

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