Reskilling Accounting Professionals for the AI Era:

A Phenomenological Study

Doctoral Project

Presented to the Faculty

School of Business and Management

California Southern University

in partial fulfillment

of the requirements

for

the degree of

DOCTOR

OF

BUSINESS ADMINISTRATION

by

Ammar Ashour

Date of Defense

Copyright Release Agreement

Many DBA doctoral candidates decide to copyright their projects. This is a good idea if follow-up research is anticipated or if a truly innovative concept is developed in the project.

The University retains the right to use Doctoral Projects for academic purposes such as displaying them in a library that is open for public review, making them available for review by other doctoral candidates of this institution, and providing copies for review by educational or professional licensing and accrediting agencies.

In the event the doctoral candidate chooses to copyright the Doctoral Project; the University still retains its right to use the Doctoral Project for educational purposes as described. To document the doctoral candidate's agreement with this condition, the doctoral candidate is to sign and date the following statement and return to the Committee Chair with a copy attached to the final version of the project submitted for the course.

To: **School of Business and Management**

From: **Ammar M Ashour**, **Doctoral Candidate**

Subject: **Copyright Agreement Release**

Date: **Jan 2026**

I, Ammar M Ashour, Doctoral Candidate, do hereby grant California Southern University permission to use my Doctoral Project for educational purposes as described in this memorandum.

_____ _____

Ammar M Ashour Date

CALIFORNIA SOUTHERN UNIVERSITY APPROVAL

We, the undersigned, certify we have read this Doctoral Project and approve it as adequate in scope and quality for the degree of Doctor of Business Administration.

Doctoral Candidate: Ammar M Ashour

Title of Doctoral Project: **Reskilling Accounting Professionals for the AI Era: A Phenomenological Study**

Doctoral Project Committee:

(John C. Lofton III, PhD)

Signed: _____ _____

Project Chair Date

(Cale Hall, DBA)

Signed: _____ _____

Committee Member Date

DEDICATION

This work is dedicated with deepest love and gratitude to my wife, Dima, whose strength, patience, and unwavering belief in me carried me through every challenge of this journey. To my children Amir, Adam**,** you are the light of my life and the reason I continue striving for a brighter future. Your smiles gave me the courage to keep moving forward, even in the most difficult moments.

To my father and mother, whose sacrifices, wisdom, and unconditional support shaped my character and inspired my determination. Everything I achieve stands on the foundation you built for me.

I extend my heartfelt appreciation to my first school teacher, Mr. Khaled Faisal, who was the earliest person to believe in my potential and encouraged me to dream far beyond the classroom. I am equally grateful to Dr. Muhammad Darawad, whose guidance strengthened my confidence and helped shape my life .

I also offer my sincere thanks to my professor and dissertation chair, Dr. John Lofton, for his mentorship, patience, and unwavering commitment to my academic growth. His guidance has been essential in bringing this dissertation to completion.

To all of you this achievement is shared with you, and my success is a reflection of your love, support, and belief in me.

ACKNOWLEDGMENTS

I would like to extend my deepest appreciation to everyone who supported me throughout the development and completion of this doctoral project. This journey would not have been possible without the encouragement, guidance, and belief of many individuals.

My sincere gratitude goes to the USAITP Tax Office for providing continuous support, inspiration, and a professional environment that strengthened my determination to advance my academic and practical knowledge. I am especially thankful to Abdullah Jordan, whose commitment and encouragement helped me stay focused during critical stages of this research.

I would also like to express my heartfelt appreciation to Dr. Taher Alhafez for his valuable guidance, insightful conversations, and academic mentorship. His perspectives helped refine my thinking and elevate the quality of this work. My thanks also go to Mr. Mohammed Al-Jafaji, whose advice, encouragement, and belief in my potential provided motivation throughout this journey.

To each of you, thank you for your faith in me, your support, and your contribution to my success. This accomplishment reflects the collective effort, kindness, and guidance you generously offered.

ABSTRACT

This section is a comprehensive summary of the doctoral candidate's study. The abstract is limited to **250 words**. This page is not written until chapters have been approved. Some Learners want to write this earlier, but the content is to be a summary of the entire project and that is unknown until after all chapters have been approved. The abstract is not indented and is a single paragraph. The APA (2020) manual, Section 2.9 to 2.10, provides four descriptions of this section: accurate, non-evaluative, coherent, readable, and concise. The abstract is the first section that is seen by a reader and thus must be carefully constructed. The items to include in this section are dependent upon the type of study. The following provides a synopsis of what is included. list keywords from your paper in your abstract. To do this, indent as you would if you were starting a new paragraph, type *Keywords:* (italicized), and then list three to five words, phrases, or acronyms as keywords. Listing keywords will help researchers find your work in databases.

For a complete perspective, refer to the APA (2020) 7th ed. Sections 2.9 to 2.10.

Provide the following:

- Key aspects of the literature review
- Problem under investigation or research question(s)
- Clearly stated hypothesis or hypotheses (only for quantitative studies)
- Methods used (including brief descriptions of the study design, sample, and sample size)
- Study results
- Implications (i.e., why this study is important, applications of the results or findings)
- *Keywords:* (italicized), and then list your keywords

TABLE OF CONTENTS

LIST OF TABLES

Note: Only use this listing if there is more than one Table.

LIST OF FIGURES

Note: Only use this listing if there is more than one Figure.

CHAPTER ONE

OVERVIEW OF THE STUDY

Artificial intelligence (AI) is rapidly transforming the accounting profession, automating tasks once considered core to human expertise and reshaping how value is created across firms. AI-driven tools now perform anomaly detection, audit sampling, tax preparation, and real-time reporting with unprecedented speed and accuracy (Alruwaili & Mgammal, 2025). While the technological infrastructure has advanced significantly, firms often lag in preparing their workforce to operate alongside these tools, making the need to reskill accountants through structured, firm-sponsored training programs increasingly urgent (Choi & Xie, 2025; Law & Shen, 2025). Despite growing calls for ethical, human-centered AI implementation, few studies have investigated how these training programs are actually experienced by employees or how they are designed by firms to promote effective and responsible adoption.

This qualitative phenomenological study explores the lived experiences of accounting professionals who have participated in AI reskilling programs within U.S. firms. The study uses reflexive thematic analysis as an analytic technique within the phenomenological design to identify key patterns and themes in participant narratives, the research investigates three core dimensions: perceived productivity gains, impacts on job satisfaction, and how training design aligns with ethical policies and internal governance standards. By capturing practitioner perspectives through semi structured interviews, this study seeks to fill an important gap in both academic literature and professional practice. It builds on recent findings from Stratopoulos and Wang (2025) and Elnakeeb and Elawadly (2025), and others who have emphasized the need for people centered approaches to AI integration in professional services. The aim of this study is to generate actionable insights that can guide firm leaders in designing effective AI training

strategies grounded in evidence and aligned with evolving ethical standards. The study is both feasible and timely: scholarly literature on AI in accounting is expanding, public interest in responsible AI use is rising, and access to qualified participants is viable through industry partnerships and professional associations. By focusing on the intersection of AI technology, human performance, and organizational ethics, the research contributes to a growing body of business literature and meets the practical demands of firms navigating AI transformation with strategic foresight and human-centered leadership.

Background of the Problem

AI has emerged as a disruptive force within the accounting profession, with implications far beyond simple automation. Once defined by manual, rule-based processes, accounting now operates in an environment where machine learning, generative AI, and predictive analytics are rapidly integrated into core functions such as audit sampling, financial reporting, and tax compliance (Alruwaili & Mgammal, 2025; Greenman et al., 2024).The profession is evolving from data entry and reconciliation to real-time analysis, anomaly detection, and strategic advising yet the pace of workforce reskilling has not kept up with the acceleration of AI integration (Choi & Xie, 2025).

The imbalance between technological adoption and human adaptation represents a critical issue for business performance, regulatory compliance, and employee well-being. Choi and Xie (2025) found that accounting teams exposed to firm-sponsored AI training outperformed those without such support, demonstrating higher confidence in using AI tools and achieving faster, more accurate outputs. However, their study also highlighted wide disparities in how firms approach training: some offer formalized learning pathways, while others rely on informal, ad hoc exposure that leaves employees unprepared. These inconsistencies lead to uneven

productivity gains, employee stress, and missed opportunities for value creation (Brynjolfsson et al., 2025).

Elnakeeb and Elawadly (2025) in a large-scale bibliometric review, noted that while academic publications on AI in accounting have grown exponentially in the past five years, very few have addressed how accounting professionals are being prepared to engage with these technologies in practice. Their analysis emphasized a critical research gap one where the human dimension of AI adoption remains largely underexplored, particularly in terms of training, support systems, and ethical awareness. Similarly, Stratopoulos and Wang (2025) argued that future research must account for both technological capabilities and human interaction with AI systems, particularly as these tools shift decision-making authority and introduce new risks and responsibilities.

Importantly, AI's impact is not limited to workflow or output it also affects how professionals perceive their roles and careers. Greenman et al. (2024) observed that while AI can eliminate repetitive tasks and free up time for strategic thinking, it can also generate fear of obsolescence, especially in environments where AI is introduced without meaningful engagement or training. Alruwaili and Mgammal (2025) supported this view, highlighting that anxiety over job security and role ambiguity has become a growing concern in firms where digital transformation is pursued without sufficient investment in people. In contrast, firms that implement human-centered, well structured reskilling programs tend to report stronger morale, higher retention, and better adaptation to enhanced AI workflows.

A related dimension of the problem lies in the ethical and policy implications of AI use in accounting. As AI tools make increasingly autonomous decisions in areas such as financial workflow or output, it also affects how professionals perceive their roles and careers

(Coeckelbergh, 2020; Müller et al., 2022). Axelson (2023) demonstrated that explainability and bias in AI models can materially affect the accuracy and reliability of accounting outcomes. Despite these risks, many firms fail to incorporate ethical guidelines or policy awareness into their training modules. According to The CPA Journal (2025), there is growing pressure on accounting leaders to ensure that AI tools are used responsibly and that employees are equipped not only with technical skills, but also with knowledge of regulatory compliance, data governance, and ethical standards.

This final point underscores a growing need for accounting firms to establish structured, ethically grounded approaches for integrating AI. Although concerns about accuracy, bias, and transparency are increasingly recognized, many organizations still lag in developing the human competencies required to use these tools responsibly. This gap between rapid AI adoption and insufficient workforce preparation sets the stage for the central problem addressed in the following section.

Statement of the Problem

The general problem is that accounting firms in the United States are integrating artificial intelligence (AI) technologies at a rapid pace, often outpacing their parallel efforts to reskill employees. This imbalance has contributed to emerging issues in employee productivity, job satisfaction, and alignment with ethical standards (Greenman et al., 2024). The specific problem is that only a limited number of accounting firms have adopted structured, human-centered AI reskilling programs designed to improve employee preparedness, support job satisfaction, and ensure ethical competence among practitioners (Choi & Xie, 2025; Stratopoulos & Wang, 2025).

This qualitative study seeks to address this gap by exploring the lived experiences of mid- to senior level accounting professionals who have participated in firm-sponsored AI reskilling programs. Through rich, first hand narratives, the study aims to uncover how these programs influence perceived productivity, job satisfaction, and ethical awareness. By prioritizing the human dimension of AI integration, the research has the potential to generate practical, experience driven insights that inform more effective, ethically grounded, and human-centered AI implementation strategies within the accounting profession The population for this study will consist of mid- to senior level accounting professionals employed at U.S.-based accounting firms that have implemented internal AI reskilling initiatives within the past three years. Participants will be purposefully selected to ensure they have direct experience with structured reskilling programs and can provide informed perspectives on the personal and professional impacts of AI integration. This population is particularly relevant due to their dual role as decision influencers and knowledge workers positioning them uniquely to reflect on both operational and ethical dimensions of AI adoption in the accounting field.

Purpose of the Study

The purpose of this qualitative phenomenological study is to explore the lived experiences of mid to senior level licensed accountants in California who have participated in firm-sponsored artificial intelligence (AI) reskilling programs. This study focuses on how these professionals perceive the impact of such initiatives on their productivity, job satisfaction, and ethical policy awareness. Through semi-structured interviews, the study seeks to understand how participants internalize and apply AI training in real-world practice.

The research design is phenomenological, allowing the researcher to gain an understanding of the lived experiences of accounting professionals as they engage with technological and ethical transformations in the profession. The target population includes professionals working in firms that have adopted AI and implemented formal reskilling initiatives within the past three years. This is grounded in the Resource Based View (RBV) theoretical framework, which positions reskilled professionals as valuable internal resources. The findings aim to inform both scholarly discourse and organizational strategy regarding AI integration and human capital development.

Research Questions

RQ1:What are the lived experiences of mid- to senior level accounting professionals who have completed firm-sponsored AI reskilling programs, particularly regarding perceived productivity?

RQ2: What are the lived experiences of mid to senior level accounting professionals who have completed firm-sponsored AI reskilling programs, particularly regarding job satisfaction?

RQ3: What are the lived experiences of mid to senior level accounting professionals who have completed firm-sponsored AI reskilling programs, particularly regarding ethical awareness?

Theoretical Framework

The Resource Based View (RBV) is a strategic management theory that emphasizes a firm's internal resources as the basis for achieving sustained competitive advantage. Developed by Barney (1991), the RBV argues that resources must be valuable, rare, inimitable, and non-substitutable (VRIN) to contribute meaningfully to long term performance. These resources may include intangible assets such as organizational culture, employee expertise, and technological capabilities, which together form a foundation for strategic differentiation.

RBV has been widely adopted in empirical research across industries to explore how internal assets influence firm performance. For instance, Benitez et al. (2022) used RBV to assess the strategic role of IT resources, while Knott (2021) reviewed how entrepreneurial ventures leverage internal capabilities. Similarly, Agrawal et al. (2022) examined big data analytics as a strategic organizational resource in accounting, demonstrating its potential as a source of competitive differentiation. These studies demonstrate the versatility of RBV in examining how firms transform unique internal resources into competitive advantage, particularly in dynamic and knowledge driven environments.

This study applies the RBV framework to evaluate how firm-sponsored AI reskilling initiatives function as strategic internal resources. Specifically, the research considers AI literate accounting professionals equipped with technical and ethical competencies as valuable human capital. Framing these reskilling efforts as VRIN aligned assets positions them not merely as training programs but as long term strategic investments. Accordingly, this study investigates how AI focused workforce development enhances both individual job satisfaction and organizational integrity, reinforcing competitive resilience in a rapidly evolving business landscape.

Significance of the Study

This study makes three key academic contributions to the fields of strategic management, accounting, and AI workforce development.

First, it advances the Resource Based View (RBV) by conceptualizing ethical adaptability as a strategic resource within human capital. Traditional RBV literature focuses on technical competencies as VRIN (valuable, rare, inimitable, and non-substitutable) assets. However, in the context of AI integration, this research argues that ethical awareness and digital

responsibility are equally essential for sustaining competitive advantage. By integrating these intangible capabilities into the RBV framework, the study enhances theoretical understanding of how firms can remain resilient in a rapidly evolving digital landscape.

Second, the study fills a significant empirical gap by exploring the lived experiences of mid to senior level accounting professionals undergoing AI reskilling. Most existing research emphasizes early career employees or focuses solely on technology implementation outcomes. In contrast, this study provides rich qualitative insights into how seasoned professionals perceive AI training initiatives in relation to job satisfaction, productivity, and ethical policy engagement offering a more nuanced understanding of workforce transformation in professional services.

Third, the research contributes to interdisciplinary academic discourse by linking AI capability development with ethical implementation practices. While much of the literature treats AI adoption and workplace ethics as separate domains, this study connects them by analyzing how AI reskilling shapes ethical awareness and policy alignment within accounting firms. This integrated perspective supports the development of a more holistic academic framework for responsible AI integration, contributing to both the information systems and business ethics literature.

Assumptions, Limitations, and Delimitations of the Study

To ensure the rigor and credibility of qualitative research, it is essential to clarify foundational elements such as assumptions, limitations, and delimitations. These components provide the contextual boundaries of the study and help readers interpret findings appropriately. This section outlines the underlying assumptions, potential limitations, and the scope of the study’s focus.

Assumptions

In qualitative research, assumptions refer to underlying beliefs or conditions accepted as true for the purposes of the inquiry, despite not being fully verifiable in advance (Creswell & Poth, 2018; Simon, 2011). The first assumption is that licensed mid to senior level accountants will be willing and able to recall and describe, to the best of their ability, their lived experiences related to firm-sponsored AI reskilling. It is further assumed that participants will provide honest and reflective responses, and that their perspectives will offer insights transferable to similar California based organizations.

Another assumption is that organizational AI reskilling programs are sufficiently mature to influence perceptions of productivity, job satisfaction, and workforce resilience. Furthermore, it is assumed that the selected participants will have had meaningful engagement with the reskilling context and can articulate their experiences in detail. To mitigate risks associated with these assumptions, the study will employ member checking and reflective journaling to enhance credibility and confirmability (Lincoln & Guba, 1985).

Limitations

Limitations are constraints outside the researcher's control that may influence the scope or generalizability of the findings (Simon, 2011). The primary limitation of this study is its geographic focus accounting professionals in California which may limit the transferability of findings to other states or countries. Additionally, the non random, purposeful sampling technique introduces potential for self selection bias, as individuals with particularly positive or negative AI reskilling experiences may be more inclined to participate the reliance on retrospective self reporting via semi structured interviews also introduces recall bias, as

participants may unintentionally misrepresent their experiences or emphasize certain elements over others. The study's sample size (7–15 participants) further limits generalizability, which is consistent with the phenomenological tradition but still constrains broader applicability to mitigate these limitations, the study will adopt triangulation (e.g., reviewing AI training documents when possible), employ rich, thick descriptions of context, and maintain rigorous audit trails during data analysis. These strategies strengthen the dependability and transferability of the findings while transparently acknowledging the scope of inference (Creswell & Poth, 2018).

Delimitations

Delimitations are boundaries intentionally set to refine the scope and feasibility of a study (Simon, 2011). This study is delimited to licensed mid to senior level accountants in California who have participated in firm-sponsored AI reskilling programs within the past three years. These parameters exclude entry level accountants, self trained professionals, and individuals outside the targeted geographic region or those lacking formal training. The study focuses exclusively on three constructs: perceived productivity, job satisfaction, and ethical policy awareness. Other potentially relevant outcomes, such as career advancement or client relationships, are intentionally excluded to maintain methodological alignment and ensure manageable data collection and analysis. Narrowing the scope supports a deep, context rich exploration of the selected themes while acknowledging that broader variables and populations remain outside the study's current reach.

Definitions and Key Terms

AI Reskilling

AI reskilling refers to structured learning programs, typically offered by employers, that aim to equip professionals with the competencies needed to use artificial intelligence (Kaplan & Haenlein, 2020; Quattrone, 2022) technologies such as machine learning, automation, and data analytics effectively in their roles (Choi & Xie, 2025).

Ethical Policy Awareness

Ethical policy awareness refers to an individual's understanding of, and sensitivity to, formal rules, professional codes, and ethical expectations related to AI usage within accounting practices. This includes awareness of data privacy, transparency, fairness, and regulatory compliance (Floridi et al., 2018).

Job Satisfaction

Job satisfaction is a professional's subjective evaluation of their work experience, reflecting emotional fulfillment, alignment with career goals, and perceived value within their organization (Greenman et al., 2024).

Perceived Productivity

Perceived productivity refers to how individuals evaluate their own efficiency and output quality in their professional roles, particularly following the adoption of new tools or training such as AI technologies (Stratopoulos & Wang, 2025).

Reskilling

Reskilling is the process through which employees acquire new knowledge, skills, and competencies that allow them to transition into new roles or adapt to evolving workplace technologies, particularly in response to digital transformation (Aguinis & Kraiger, 2009; Dwivedi et al., 2021).

Strategic Human Capital

Strategic human capital refers to the collective capabilities, knowledge, and skills of an organization's workforce that are considered valuable, rare, inimitable, and organized (VRIO) to contribute to sustained competitive advantage (Barney, 1991; Gerhart & Feng, 2021).

Organization and Summary

Chapter One established the context and rationale for this study on AI reskilling in accounting. It outlined the background of the problem, identified a research gap in current practice, and clarified the study's purpose, significance, and conceptual grounding in the Resource-Based View (RBV) framework. The chapter introduced the three research questions guiding the study and defined key assumptions, limitations, and delimitations. Key terms were operationally defined to guide understanding throughout the project.

Chapter Two will review relevant literature on AI in accounting, reskilling practices, and ethical policy awareness, providing deeper theoretical grounding. Chapter Three will describe the methodology used for this phenomenological study, including participant selection and data collection procedures. Chapter Four will present the findings from participant interviews, while Chapter Five will discuss the implications of those findings, make recommendations for professional practice, and suggest areas for future research.

CHAPTER TWO

Literature Review

Artificial intelligence (AI) technologies are rapidly transforming the accounting profession by automating routine processes, enhancing analytical capabilities, and enabling real-time financial insights. The integration of AI tools within accounting and auditing environments has accelerated over the past decade as organizations seek to improve operational efficiency, decision-making accuracy, and data processing capabilities (Brynjolfsson et al., 2025; Kokina & Blanchette, 2019). Accounting professionals increasingly interact with AI-powered systems capable of performing tasks such as anomaly detection, financial forecasting, transaction classification, and audit analytics. These developments are reshaping the nature of accounting work, shifting professional responsibilities from routine transaction processing toward analytical oversight and strategic decision-support (Moll & Yigitbasioglu, 2019; Oesterreich et al., 2019; Stratopoulos & Wang, 2025).

Despite the operational benefits associated with AI adoption, technological implementation alone does not guarantee improved organizational performance. Research consistently demonstrates that workforce capabilities play a critical role in determining whether organizations can effectively leverage advanced technologies (Dwivedi et al., 2021; Gerhart & Feng, 2021). As AI technologies become integrated into accounting workflows, professionals must acquire new competencies that allow them to interpret algorithmic outputs, manage automated processes, and apply professional judgment in technology assisted environments (Arntz et al., 2020). Consequently, workforce reskilling has emerged as a strategic priority for organizations seeking to successfully implement AI technologies in accounting and auditing contexts (World Economic Forum, 2023).

AI reskilling refers to structured training initiatives designed to help employees develop the technological, analytical, and cognitive capabilities needed to work effectively with AI systems (Dwivedi et al., 2021). Specifically, professionals must acquire the competencies required to collaborate effectively with AI systems. Within accounting environments, reskilling programs often include training in data analytics, automation tools, machine learning concepts, and digital auditing technologies. Research indicates that organizations investing in workforce development are more likely to achieve productivity gains from technological adoption compared with firms that focus exclusively on acquiring technological infrastructure (Brynjolfsson et al., 2025; Marr, 2021; Rahman et al., 2024). However, scholars have also noted that technological transformation can produce complex effects on employees, influencing not only productivity outcomes but also professional identity, job satisfaction, and ethical decision-making responsibilities.

The purpose of this literature review is to examine existing scholarly research related to AI reskilling in accounting organizations and to synthesize current knowledge regarding how reskilling initiatives influence accountants' professional experiences. The review is organized around three central factors: AI reskilling and perceived productivity, AI reskilling and job satisfaction, and ethical policy awareness within AI-enabled accounting environments. These factors correspond directly to the research questions guiding the study and reflect key dimensions of workforce transformation in technologically advanced professional environments.

This chapter is guided by the Resource Based View (RBV) theoretical framework. RBV conceptualizes organizational resources including human capital as critical drivers of sustained competitive advantage (Barney, 1991; Gerhart & Feng, 2021; Huang & Rust, 2021). From an RBV perspective, the strategic value of AI technologies depends on organizations' ability to

develop employees capable of effectively utilizing those technologies (Agrawal et al., 2022). AI reskilled accounting professionals therefore represent a form of strategic human capital that enables organizations to convert technological investments into improved performance outcomes.

The chapter proceeds as follows. First, the literature search strategy and selection criteria are described to ensure methodological transparency in the review process (Page et al., 2021). Next, the Resource Based View theoretical framework is examined as the conceptual foundation guiding the study. The chapter then synthesizes literature related to the three primary factors influencing AI reskilling outcomes in accounting organizations: perceived productivity, job satisfaction, and ethical policy awareness. The chapter concludes with a synthesis of the literature and identification of research gaps that justify the need for the present study.

Theoretical Framework: Resource Based View (RBV)

The theoretical foundation of this study is grounded in the Resource Based View (RBV), a widely established framework in strategic management that explains how organizations achieve sustained competitive advantage through the effective utilization of internal resources. Originally introduced by Barney (1991), RBV posits that firm performance is driven not only by external market conditions, but by internal resources that are valuable, rare, inimitable, and non substitutable (VRIN). This framework is particularly applicable to the present study, as it provides a theoretically grounded basis for understanding how AI reskilling initiatives function as strategic investments in human capital that enable accounting organizations to derive sustained competitive value from technological transformation (Gerhart & Feng, 2021).

Within contemporary knowledge-based economies, human capital has emerged as one of the most critical strategic resources. Unlike physical assets or technological infrastructure,

human capabilities such as expertise, adaptability, professional judgment, and ethical reasoning are difficult for competitors to replicate (Deming & Noray, 2020). As a result, organizations that invest in developing their workforce are better positioned to convert technological innovations into meaningful performance outcomes (Gerhart & Feng, 2021).

In the context of artificial intelligence (AI) integration within accounting, RBV provides a particularly relevant lens for understanding how organizations derive value from technological adoption. AI systems alone do not generate competitive advantage; rather, value is created when employees possess the capabilities required to interpret, apply, and govern AI-generated outputs (Brynjolfsson et al., 2023; Dwivedi et al., 2021; Sjödin et al., 2021). Consequently, AI reskilling initiatives represent strategic investments in human capital, enabling accounting professionals to function effectively within AI-enabled environments.

Core Principles of RBV (VRIN Framework)

RBV emphasizes that only specific types of resources contribute to sustained competitive advantage. According to Barney (1991), strategic resources must possess the following characteristics:

- Valuable
- Rare
- Inimitable
- Non-substitutable

These attributes collectively determine whether a resource can generate long-term competitive advantage. In AI-enabled accounting environments, reskilled professionals meet these criteria by combining technical knowledge, domain expertise, and ethical awareness. These integrated capabilities enable organizations to leverage AI technologies more effectively than

competitors who lack similarly developed human capital (Gerhart & Feng, 2021; Deming & Noray, 2020).

Application of RBV to AI Reskilling

The present study conceptualizes AI reskilling programs as mechanisms through which organizations develop VRIN-aligned human capital. Through structured training, accounting professionals acquire competencies that allow them to interpret AI generated insights, collaborate effectively with intelligent systems, perform higher-order analytical and advisory tasks, and apply ethical judgment in technology-assisted decision-making. These competencies align with the VRIN criteria because they are valuable to organizational performance, rare among traditionally trained professionals, difficult to imitate due to their experiential and contextual nature, and non-substitutable by technology alone (Barney, 1991; Gerhart & Feng, 2021).

From an RBV perspective, these reskilled professionals represent strategic organizational assets. Their capabilities are not only valuable but also difficult to imitate due to the combination of technical expertise, experiential learning, and professional judgment developed over time (Gerhart & Feng, 2021). Organizations that invest in AI reskilling thus cultivate a workforce whose capabilities are aligned with the VRIN framework, enabling sustained competitive differentiation in technology-driven accounting environments.

RBV and Study Variables

The present study applies RBV across three primary dimensions, aligning each research variable with human capital development. Specifically, the study examines how perceived productivity, job satisfaction, and ethical policy awareness each function as observable manifestations of the human capital developed through AI reskilling initiatives. By framing these

constructs within the RBV lens, the study highlights how workforce development translates technological investment into durable organizational advantage (Barney, 1991).

First, perceived productivity is influenced by the extent to which employees can effectively utilize AI technologies. RBV suggests that productivity gains are not driven solely by automation, but by the alignment between technological tools and human capabilities (Brynjolfsson et al., 2023). Reskilled professionals are better equipped to interpret outputs, reduce errors, and shift toward higher-value tasks, thereby enhancing both efficiency and quality of work.

Second, job satisfaction is closely linked to workforce development. From an RBV perspective, investments in human capital improve employee adaptability, confidence, and role clarity in technology-enabled environments. Research in strategic human resource management demonstrates that employee development is positively associated with job satisfaction, engagement, and organizational commitment (Gerhart & Feng, 2021).

Third, ethical policy awareness is conceptualized as a strategic intangible resource within this study. In AI-enabled accounting environments, professionals must navigate complex ethical challenges related to data privacy, algorithmic bias, transparency, and regulatory compliance. Employees who possess ethical and regulatory knowledge contribute to organizational integrity and stakeholder trust (Dwivedi et al., 2021; Floridi et al., 2018). These capabilities are difficult to replicate and align with the VRIN criteria, extending RBV beyond traditional technical competencies.

Justification for Using RBV

The selection of RBV as the theoretical framework is justified for several reasons. First, RBV aligns directly with the research problem, which highlights the imbalance between rapid AI

adoption and insufficient workforce reskilling. The theory emphasizes that technological investments alone do not generate value; instead, value emerges when organizations develop internal capabilities that enable effective technology utilization (Barney, 1991).

Second, RBV provides a unified framework that integrates all three core variables of the study productivity, job satisfaction, and ethical awareness under the broader concept of human capital development. This integration is particularly valuable in a study where the three variables are interconnected rather than independent outcomes of reskilling. By grounding all three constructs within RBV, the study maintains theoretical coherence and facilitates a holistic understanding of how AI reskilling shapes accounting professionals' capabilities and experiences (Gerhart & Feng, 2021).

Third, RBV is well-suited to the qualitative phenomenological design of this study. By focusing on internal capabilities and lived experiences, the framework supports an in-depth exploration of how accounting professionals interpret and respond to AI reskilling initiatives. In particular, the phenomenological approach allows the study to capture the subjective dimensions of capability development such as confidence, professional identity, and perceived effectiveness that are central to RBV but often overlooked in quantitative analyses of firm-level performance (Creswell & Poth, 2018).

Finally, this study contributes to RBV literature by extending the framework to include ethical competencies as strategic resources. This extension reflects the evolving demands of AI-enabled environments, where ethical considerations are integral to sustainable organizational performance (Floridi et al., 2018). As AI governance requirements expand, professionals with strong ethical awareness become increasingly rare and valuable organizational assets, further

solidifying the case for including ethical competency within the VRIN framework (Jobin et al., 2019).

AI Reskilling and Perceived Productivity

. Contemporary literature conceptualizes productivity as a multidimensional construct rather than a singular output metric, incorporating efficiency, task quality, analytical depth, and timeliness, as well as the ability to effectively collaborate with intelligent technologies (Brynjolfsson et al., 2025; Parker et al., 2020). This shift reflects broader transformations in knowledge work, where digital augmentation reshapes how performance is evaluated and achieved. In accounting specifically, this multidimensional view of productivity aligns with how practitioners describe their own effectiveness, encompassing not only speed of task completion but also analytical depth and quality of professional judgment applied. Digital tools are most productive when professionals are trained to interpret, validate, and apply their outputs critically (Davenport & Mittal, 2022; Moll & Yigitbasioglu, 2019).

In accounting and auditing contexts, emerging evidence indicates that AI and data analytics enhance performance by improving decision-making accuracy, automating routine processes, and extending analytical capabilities (Grover et al., 2022; Kokina et al., 2021; Lombardi et al., 2022; Stratopoulos & Wang, 2025). Additionally, technologies such as robotic process automation have been shown to increase efficiency while allowing professionals to focus on higher-value cognitive tasks (Kokina & Blanchette, 2019) In other words, AI does not automatically create productivity; organizations realize stronger gains when reskilling enables professionals to use AI tools appropriately, interpret outputs correctly, and shift effort toward higher-value activities.

The literature also suggests that perceived productivity is especially important in accounting because professional value is tied not only to speed, but also to judgment, defensibility, and reliability. Kokina and Blanchette (2019) showed that automation in accounting succeeds when firms align processes, controls, and task suitability, while Rahman et al. (2024) found that AI adoption can improve audit efficiency and quality when auditors and clients adopt complementary AI capabilities. Law and Shen (2025) similarly reported that AI use in audit firms changes skill requirements and is associated with improved audit quality rather than straightforward labor replacement. Taken together, these studies indicate that the productivity effects of AI are best understood as human capital effects firms benefit when reskilling equips accountants to combine technological assistance with domain expertise and professional judgment.

Development of AI Specific Human Capital

A central trend in the literature is the shift from traditional accounting competence toward AI-specific human capital. Oesterreich et al. (2019) found that the digitalization of controlling and management accounting is associated with a growing expectation that professionals combine business partner capabilities with data and IT skills. Kokina et al. (2021) likewise argued that automation is changing the accountant’s role and requires new competencies tied to identifying automation opportunities, explaining results, supporting digital transformation, and sustaining automated processes. More recently, Tiron-Tudor et al. (2025) documented a measurable gap between the skills employers seek in the AI era and the skills future professionals believe they possess, reinforcing the view that reskilling is not optional but foundational to performance in contemporary accounting environments. Collins et al. (2023) and Cooper et al. (2022) similarly found that accounting professionals in large firms report uneven

exposure to technology adoption, with formal training programs playing a decisive role in bridging these competency gaps.

This capability shift matters because AI tools redistribute work rather than merely accelerate existing routines. As accountants move away from manual processing, they are expected to interpret model outputs, validate anomalies, understand automation logic, and communicate results to decision makers. Stratopoulos and Wang (2025) described AI-accounting research as increasingly centered on where human expertise adds value alongside AI-based methods, and Choi and Xie (2025) provided early field evidence that generative AI use in accounting is linked to heterogeneous adoption patterns, perceived benefits, and task-level changes rather than uniform automation effects. The implication is that productivity depends on whether reskilling helps accountants operate effectively in redesigned roles, not simply whether the firm has purchased advanced tools.

The literature further shows that capability development is cumulative and uneven. Brynjolfsson et al. (2025), studying generative AI in a large work setting, found meaningful average productivity gains but also substantial heterogeneity across workers, with larger gains concentrated among less experienced employees in certain conditions. Although that study is outside accounting, its relevance is strong because it demonstrates that AI benefits are mediated by learning dynamics and worker capability. In accounting-specific settings, Law and Shen (2025) similarly found that AI reshapes auditor skill demand and is associated with upskilling rather than wholesale displacement. Together, these findings suggest that AI reskilling may narrow productivity gaps for some workers while widening them for others if organizations do not provide structured, role appropriate training.

Another recurring insight is that technical familiarity alone is insufficient. Mohamed Saad (2025) emphasizes that accounting education and workforce preparation must address job security, competence development, and AI readiness together, while Tiron-Tudor et al. (2025) show that market demand increasingly favors integrated digital skill profiles. In practice, this means AI-specific human capital includes more than software use; it includes data reasoning, systems thinking, process understanding, and confidence in using AI outputs within a professional workflow. The literature is therefore converging on a broader definition of competence in which reskilling must support both operational use and cognitive adaptation.

A notable gap remains, however, in how this capability development is experienced by practicing accountants. Much of the literature identifies the skills that should exist, the roles that are emerging, or the labor-market demand for digital capabilities (Lee & Tajudeen, 2020). Far less of it explains how accountants themselves perceive the relationship between training, competence, and productivity in their day-to-day work. Oesterreich et al. (2019) even point to a tension between projected future skills and what many practitioners actually use in current organizational practice. That tension supports the need for a phenomenological focus on perceived productivity rather than assuming that stated skill demand automatically translates into experienced performance improvement.

Workflow Redesign, Efficiency, and Quality Outcomes

Literature consistently shows that AI and automation improve productivity most when they are embedded in redesigned processes rather than layered onto inefficient legacy routines. Kokina and Blanchette (2019) found that successful robotic process automation in accounting requires organizations to standardize and optimize processes, rank task suitability, adjust governance, and rethink internal controls. Their findings are important because they shift the

conversation from “automation as a tool” to “automation as a process redesign challenge.” Productivity, from this perspective, is an outcome of organizational alignment as much as technology deployment.

Recent auditing research reinforces this point. Rahman et al. (2024) found that when audit firms and clients adopt AI in complementary ways, audit efficiency improves and the likelihood of restatement declines, suggesting that coordinated AI use can support both speed and quality. Law and Shen (2025) similarly report that AI use in audit firms is associated with improved audit quality and changing skill needs. The convergence across these studies is significant: AI-related productivity in accounting is not limited to faster throughput, but extends to more reliable outputs, better coordination, and stronger assurance-related performance. That broader interpretation is especially relevant in professional settings where “productive” work must also be accurate and defensible.

The generative-AI literature adds an important extension to this discussion by showing that workflow gains may come from task reallocation rather than pure automation. Brynjolfsson et al. (2025) found that AI assistance can raise productivity while also changing how workers learn and execute tasks. Choi and Xie (2025) report early evidence that accountants using generative AI perceive benefits at both the accountant and task levels, with adoption patterns varying by context. These findings suggest that AI in accounting may increase productivity not because humans do less, but because they do different work: less manual drafting and routine processing, and more review, exception handling, communication, and judgment-intensive work.

At the same time, the literature is not uniformly optimistic. Some studies suggest that gains can be delayed or diluted when AI tools are introduced without adequate role clarity, data readiness, or workflow integration. Kokina and Blanchette (2019) describe implementation

issues tied to fit and governance, while Kokina et al. (2025) identify field-level challenges in auditing related to transparency, data privacy, robustness, and overreliance. These concerns imply that workflow redesign is not merely a technical issue; it is also a training issue. When employees are not reskilled to understand where AI fits in the process, productivity may be undermined by rework, mistrust, or inefficient checking behavior.

A broader trend in the literature is the movement from narrow efficiency metrics toward hybrid productivity metrics that combine speed with quality. Rahman et al. (2024) connect AI adoption not only to audit report timing but also to reduced restatement likelihood, while Law and Shen (2025) emphasize audit-quality improvements alongside evolving labor demand. This is an important development because it aligns with accounting's professional logic: a faster process is not truly productive if it weakens quality or increases compliance risk. Thus, the strongest studies define performance improvements in multidimensional terms, which better matches how accountants are likely to perceive productivity in practice.

Even so, a persistent gap remains between objective workflow outcomes and subjective productivity perceptions. The literature shows that AI can improve turnaround time, quality indicators, and task allocation, but it says much less about whether accountants feel more productive, more effective, or more able to create value after reskilling. This matters because employee perceptions can influence adoption, confidence, and sustained use. A firm may record efficiency gains while employees still feel cognitively overloaded or uncertain about whether AI is improving their actual work. The present study addresses that gap by examining productivity as an interpreted professional experience, not merely an organizational metric.

Human AI Collaboration and Trust Calibration

Across the literature, the dominant view is that AI in accounting and auditing functions primarily as augmentation rather than full substitution. Law and Shen (2025) found that AI use in audit firms increases auditor jobs and changes skill requirements rather than simply replacing professionals. Kokina et al. (2021) similarly depict accountants as digital innovators whose future roles include identifying, explaining, training, and sustaining automation. Together, these studies support the idea that productivity gains arise when accountants are reskilled to work with AI, not around it.

This collaborative model alters the nature of productive work. Instead of spending the majority of their time on repetitive processing, accountants increasingly review AI-generated outputs, investigate anomalies, validate exceptions, and translate findings into actionable business insight. Choi and Xie (2025) provide early evidence that generative AI is affecting task allocation in accounting, while Brynjolfsson et al. (2025) show that AI assistance can support learning and raise performance, especially in settings where workers benefit from embedded guidance. The implication is that perceived productivity may improve when professionals feel that AI reduces low-value effort and amplifies higher-value judgment.

Trust, however, is a decisive condition for these gains. Research demonstrates that human trust in AI is shaped by perceived reliability, transparency, and prior experience with automated systems (Glikson & Woolley, 2020). Kokina et al. (2025) identify explainability, reliability, and overreliance as central challenges in AI-enabled auditing, and their field evidence suggests that professionals remain concerned about when and how much to rely on automated outputs. This means that reskilling must include trust calibration: employees need to know when AI outputs are likely to be useful, when they require scrutiny, and how to document professional judgment

in response. In accounting settings, where assurance and accountability are central, uncritical trust can be as damaging as blanket distrust.

The literature also indicates a tension between efficiency and skepticism. On one hand, AI can reduce time spent on manual review and increase coverage of large datasets. On the other hand, if professionals do not understand model logic or data limitations, they may either overcheck the system and lose efficiency or under-check it and expose the organization to error. Rahman et al. (2024) and Law and Shen (2025) suggest that AI can improve audit outcomes, but Kokina et al. (2025) show that these improvements are contingent on organizational safeguards and informed use. This tension is especially relevant to perceived productivity because accountants may not view a process as productive if it saves time but reduces confidence in the defensibility of results.

Another important issue is that trust calibration appears to be socially and organizationally shaped, not merely individually determined. Kokina and Blanchette (2019) show that governance and internal-control redesign accompany successful automation, and Brynjolfsson et al. (2025) indicate that AI gains are tied to learning mechanisms embedded in the work system. These findings imply that collaboration quality depends partly on how firms structure oversight, documentation, and feedback loops. Reskilling is therefore not just about teaching a tool; it is about helping professionals function inside a redesigned human-AI system.

A key research gap is that the existing literature rarely examines how accountants subjectively experience this trust boundary after training. Many studies describe collaboration conceptually or infer it from performance indicators, but fewer ask how professionals feel about delegating tasks to AI, reviewing outputs, or exercising skepticism in hybrid workflows. Because trust calibration directly affects whether AI use feels efficient or burdensome, this omission is

substantial. A phenomenological inquiry can therefore contribute by showing how reskilled accountants interpret collaboration quality, confidence, and professional control in everyday AI-assisted work.

Synthesis of Literature

Across all three subfactors, the literature points to a consistent conclusion: AI reskilling affects perceived productivity through capability development, workflow redesign, and human-AI collaboration. Productivity gains are strongest when accountants develop AI-specific human capital, when organizations redesign workflows around appropriate task fit and quality control, and when professionals learn how to calibrate trust in automated outputs. Kokina and Blanchette (2019), Rahman et al. (2024), Law and Shen (2025), and Brynjolfsson et al. (2025) all support different parts of this argument, even though they study different technologies and settings.

At the same time, the literature reveals meaningful limitations. Much of the evidence emphasizes measurable performance outcomes, labor-demand shifts, or implementation structures rather than the lived experience of productivity after reskilling. Emerging work, such as Choi and Xie (2025), begins to address accountant-level and task-level perceptions, but this area remains underdeveloped. As a result, an important gap persists between what organizations can observe in efficiency metrics and what accountants actually experience as productive, valuable, and professionally sustainable work. That gap justifies the present study's focus on how accounting professionals interpret the productivity effects of firm-sponsored AI reskilling.

From an RBV perspective, Factor 1 also suggests that AI-related productivity is not generated by software alone. The more durable strategic resource is the reskilled accounting professional who can use AI to increase efficiency, preserve quality, and exercise informed

judgment under changing workflow conditions. In that sense, perceived productivity is not only an operational outcome; it is evidence of whether the firm has begun to convert technology investment into valuable human capability.

AI Reskilling and Job Satisfaction

The second factor examined in this study concerns the relationship between artificial intelligence (AI) reskilling initiatives and job satisfaction among accounting professionals operating in technology-enabled organizational environments. Job satisfaction is a central construct in organizational behavior and human resource management research, consistently linked to employee motivation, performance, organizational commitment, and turnover intentions (Cheng & Chan, 2008; Gerhart & Feng, 2021; Hackman & Oldham, 1976).

In professional service contexts such as accounting, job satisfaction is especially critical, as firm performance is highly dependent on specialized human capital capable of exercising complex judgment and analytical expertise (Gerhart & Feng, 2021). Moreover, the introduction of advanced technologies, including AI, has been shown to reshape employees' work experiences, influencing their perceptions, attitudes, and professional identities through both enabling and stress inducing mechanisms (Jarrahi, 2018; Oesterreich et al., 2019; Pirkkalainen et al., 2023). Within professional service industries such as accounting, job satisfaction is particularly significant because organizational performance depends heavily on highly skilled human capital capable of exercising professional judgment and analytical expertise. A large body of research demonstrates that technological change can significantly influence employees' attitudes toward their work, their organizations, and their professional identities (Dwivedi et al., 2021; Gerhart & Feng, 2021; Pirkkalainen et al., 2023).

The increasing integration of AI technologies into accounting processes has fundamentally transformed the structure and nature of accounting work. Artificial intelligence systems are now capable of executing a wide range of routine and cognitively demanding tasks, including transaction classification, anomaly and fraud detection, data reconciliation, and predictive financial analytics (Kaplan & Haenlein, 2020; Kokina et al., 2021; Stratopoulos & Wang, 2025). These advancements enable the automation of repetitive processes while simultaneously augmenting analytical precision and decision-making capabilities.

As AI becomes embedded within accounting workflows, professionals are required to operate within hybrid environments that integrate human expertise with algorithmic decision-support systems (Jarrahi, 2018; Lebovitz et al., 2022; Shneiderman, 2022). Consequently, the nature of accounting work is shifting toward higher-order cognitive and interpretive tasks.

Extant literature further suggests that while digital transformation creates opportunities for skill development and professional advancement, it also introduces uncertainty related to evolving job roles, required competencies, and long-term career trajectories (Dwivedi et al., 2021; Kokina et al., 2021; Oesterreich et al., 2019; Stratopoulos & Wang, 2025). These uncertainties are particularly pronounced in accounting, where professionals must simultaneously master new technological tools while preserving the professional judgment that defines their value. Organizational responses to this challenge including reskilling initiatives and structured role transitions determine whether technological change enhances or erodes employee satisfaction (Gerhart & Feng, 2021).

Recent research examining AI adoption in accounting organizations suggests that workforce development plays a crucial role in shaping employees' attitudes toward technological change. Drawing on the technology acceptance literature, employees are more likely to embrace

new systems when they perceive them as useful and feel confident in their ability to use them effectively, particularly when supported by structured training initiatives (Dwivedi et al., 2021). In parallel, studies on digital transformation emphasize that organizational investments in reskilling and continuous learning significantly influence how employees interpret technological change, positioning AI as either an opportunity for professional growth or a source of uncertainty (Dwivedi et al., 2021; Verhoef et al., 2021).

From a human capital perspective, workforce development enhances employees' competencies and adaptability, enabling them to integrate AI tools into their workflows while maintaining professional judgment and task quality (Gerhart & Feng, 2021). Moreover, research in organizational behavior indicates that training and development initiatives reduce technostress and increase confidence in navigating complex technological environments, thereby improving attitudes toward innovation adoption (Pirkkalainen et al., 2023). Importantly, emerging accounting-specific studies highlight that reskilling programs not only improve technical proficiency but also reshape employees' perceptions of their roles, fostering a more positive orientation toward AI-enabled work environments (Kokina et al., 2021; Oesterreich et al., 2019).

Collectively, this body of research underscores that workforce development is not merely a supportive function but a strategic mechanism that directly influences employee acceptance, engagement, and successful integration of artificial intelligence within accounting organizations. When reskilling is well-designed and aligned with employees' existing roles and competencies, it facilitates smoother technology adoption and reduces resistance to change. Conversely, the absence of such initiatives can lead to fragmented implementation, heightened technostress, and a failure to realize the full potential of AI investments (Dwivedi et al., 2021; Kokina et al., 2021).

When employees receive adequate training and organizational support, they are more likely to perceive technological innovations as tools that enhance their professional capabilities rather than threats to their employment. Conversely, when technological change occurs without structured reskilling initiatives, employees may experience increased job stress, reduced confidence in their abilities, and lower levels of job satisfaction (Brynjolfsson et al., 2025; Dwivedi et al., 2021; Pirkkalainen et al., 2023). Consequently, AI reskilling programs have emerged as a central mechanism through which organizations manage the workforce implications of digital transformation.

From a theoretical perspective, the relationship between AI reskilling and job satisfaction can be interpreted through the Resource-Based View (RBV) of the firm. RBV emphasizes that employees' knowledge, skills, and capabilities represent strategic resources that enable organizations to achieve sustained competitive advantage (Barney, 1991; Gerhart & Feng, 2021). Within technology-driven environments, the value of human capital becomes particularly pronounced because employees must possess the competencies necessary to interpret and apply technological outputs within complex decision-making contexts. Research in strategic human resource management consistently demonstrates that organizations that invest in workforce capability development tend to achieve stronger performance outcomes and higher levels of employee satisfaction than organizations that neglect employee development (Gerhart & Feng, 2021).

The literature examining AI reskilling and job satisfaction in accounting environments can be organized around three interrelated subfactors: professional identity and role transformation, perceived career security and skill relevance, and workplace autonomy and meaningful work. These dimensions reflect the primary mechanisms through which

technological transformation interacts with workforce development initiatives to shape the professional experiences of accounting practitioners operating in AI-enabled environments (Kokina et al., 2021; Oesterreich et al., 2019).

As accounting roles evolve in response to artificial intelligence adoption, professionals are increasingly required to transition from routine task execution toward analytical, interpretive, and advisory responsibilities, fundamentally redefining their professional identity (Jarrahi, 2018; Stratopoulos & Wang, 2025). At the same time, the extent to which employees perceive their skills as relevant and their careers as secure depends heavily on organizational investment in structured reskilling initiatives, which reinforce adaptability and long-term employability in digitally transformed environments (Gerhart & Feng, 2021).

Additionally, workplace design factors, including autonomy and task meaningfulness, play a critical role in shaping job satisfaction, particularly when AI systems alter the balance between human judgment and algorithmic support (Hackman & Oldham, 1976; Parker et al., 2020). When supported by effective training and development programs, these changes can enhance employees' sense of competence, control, and engagement; however, in the absence of such support, they may contribute to uncertainty, technostress, and reduced job satisfaction (Pirkkalainen et al., 2023). Collectively, these subfactors provide a comprehensive framework for understanding how AI reskilling initiatives influence the attitudes, experiences, and well-being of accounting professionals within rapidly evolving technological environments.

Professional Identity and Role Transformation

One of the most significant implications of AI adoption in accounting organizations involves the transformation of traditional professional roles. Historically, accounting professionals performed many routine tasks associated with financial recordkeeping, transaction

processing, and compliance-based reporting. However, the increasing availability of advanced automation technologies has enabled organizations to delegate many of these tasks to AI-powered systems capable of processing large-volumes of financial data with high levels of speed and accuracy. As a result, the professional responsibilities of accountants are increasingly shifting toward analytical interpretation, strategic advisory functions, and oversight of automated systems (Kokina et al., 2021; Oesterreich et al., 2019; Stratopoulos & Wang, 2025).

Scholars examining digital transformation in accounting emphasize that this transition represents a fundamental redefinition of the accountant's professional identity (Jarrahi, 2018; Kokina et al., 2021; Stratopoulos & Wang, 2025; Tiron-Tudor et al., 2021). Rather than functioning primarily as record-keeping specialists, accountants are increasingly expected to operate as strategic advisors capable of interpreting complex financial data and supporting organizational decision-making processes. Research suggests that the emergence of data analytics, machine learning, and AI-enabled financial analysis has expanded the scope of accounting practice beyond traditional compliance activities, creating new opportunities for professionals to contribute to organizational strategy and innovation (Kokina et al., 2021; Stratopoulos & Wang, 2025; Tiron-Tudor et al., 2025).

The transformation of accounting roles can influence job satisfaction in several important ways. On one hand, the shift toward analytical and strategic responsibilities may enhance the intellectual complexity and perceived significance of accounting work. Research in job design theory suggests that employees experience higher levels of job satisfaction when their roles involve meaningful tasks, opportunities for professional judgment, and contributions to organizational outcomes (Gerhart & Feng, 2021; Hackman & Oldham, 1976; Parker et al., 2020). Within accounting organizations, the opportunity to participate in strategic decision-making and

financial analysis may therefore increase employees' perceptions of professional value and job fulfillment.

However, the transition toward technology-enabled accounting roles can also create uncertainty for employees who feel unprepared for changing professional expectations. Employees who lack sufficient training in emerging technologies may perceive AI adoption as a threat to their professional competence and career prospects. Research on technology-induced workplace stress indicates that rapid technological change can create "technostress," which occurs when employees feel overwhelmed by new systems, information overload, or changing skill requirements (Pirkkalainen et al., 2023). Within accounting organizations, technostress may reduce job satisfaction if employees perceive that technological transformation is occurring faster than their ability to adapt.

AI reskilling programs can mitigate these challenges by providing employees with the knowledge and skills necessary to navigate evolving professional roles. Training initiatives that focus on data analytics, AI interpretation, and digital auditing tools enable accounting professionals to integrate technological capabilities into their existing expertise (van Rooij & Sutton, 2022). Studies examining organizational learning and workforce development consistently show that employees who receive meaningful training opportunities experience higher levels of professional confidence, job satisfaction, and organizational commitment (Aguinis & Kraiger, 2009; Gerhart & Feng, 2021; Rosini & Domingues, 2021). Consequently, reskilling initiatives play a central role in helping employees reinterpret technological change as a source of professional growth rather than a source of professional displacement.

Perceived Career Security and Skill Relevance

Another critical dimension influencing job satisfaction in AI-enabled accounting environments concerns employees' perceptions of career security and the continued relevance of their professional skills. Technological innovation has historically generated concerns about workforce displacement, and the rapid advancement of artificial intelligence technologies has intensified debates regarding the future of professional employment across multiple industries. Within accounting, the automation of routine tasks has prompted discussions about whether AI systems may reduce demand for traditional accounting roles in the long term (Acemoglu & Restrepo, 2022; Brynjolfsson et al., 2023; Brynjolfsson et al., 2025; Law & Shen, 2025).

Despite prevailing concerns regarding job displacement, a substantial body of literature suggests that artificial intelligence (AI) is more likely to transform professional roles rather than eliminate them entirely (Phan et al., 2020). Empirical and theoretical research consistently demonstrates that automation technologies tend to complement human labor by augmenting cognitive and analytical capabilities, rather than serving as direct substitutes (Brynjolfsson et al., 2025; Law & Shen, 2025). In knowledge intensive domains such as accounting and auditing, core tasks involving professional judgment, ethical reasoning, and regulatory interpretation remain inherently resistant to full automation due to their contextual and non-routine nature (Kokina et al., 2021; Stratopoulos & Wang, 2025). Moreover, emerging evidence on AI integration in professional settings highlights a growing paradigm of human-AI collaboration, where technology enhances decision-making quality and efficiency instead of replacing practitioners (Brynjolfsson et al., 2025; Sjödin et al., 2021). Consequently, technological advancement is more accurately characterized as reshaping skill requirements and redefining

professional competencies, rather than triggering widespread reductions in employment within the accounting profession.

Nevertheless, employees' subjective perceptions of technological change can strongly influence their job satisfaction regardless of actual labor market outcomes. Studies examining job insecurity demonstrate that employees who perceive their roles as threatened by technological change often experience increased workplace stress, reduced organizational commitment, and lower job satisfaction (Greenman et al., 2024). In technology-driven organizations, these concerns may emerge when employees feel that their existing skills are becoming obsolete or when they lack access to training opportunities that would enable them to adapt to new technological demands.

AI reskilling initiatives can play a critical role in alleviating these concerns by reinforcing employees' perceptions of professional relevance and employability. When organizations invest in workforce development programs that enable employees to acquire AI-related competencies, employees are more likely to interpret technological change as an investment in their professional growth (Aguinis & Kraiger, 2009). Research in human resource management consistently shows that training and development opportunities enhance employees' perceptions of organizational support, which in turn strengthens job satisfaction and organizational commitment (Aguinis & Kraiger, 2009; Gerhart & Feng, 2021).

Recent research on digital transformation also highlights the importance of continuous learning within technologically dynamic workplaces (Aguinis & Kraiger, 2009; Dwivedi et al., 2021; Verhoef et al., 2021). As AI technologies evolve rapidly, employees must continually update their knowledge and skills in order to remain effective in their roles (Eloundou et al., 2024). Scholars emphasize that organizations that cultivate learning oriented cultures are better

positioned to support workforce adaptation to technological change and maintain employee satisfaction during periods of digital transformation (Aguinis & Kraiger, 2009; Brynjolfsson et al., 2025; Dwivedi et al., 2021; Grover et al., 2022). Within accounting organizations, reskilling initiatives therefore serve as both practical training mechanisms and symbolic indicators that organizations are committed to supporting employees' long-term career development.

Workplace Autonomy and Meaningful Work

Workplace autonomy and the experience of meaningful work represent additional mechanisms through which AI reskilling may influence job satisfaction among accounting professionals. Organizational behavior research consistently demonstrates that employees experience greater job satisfaction when they perceive their work as meaningful, intellectually stimulating, and aligned with their professional expertise (Hackman & Oldham, 1976; Parker et al., 2020). Jobs that allow employees to exercise judgment, solve complex problems, and contribute to organizational outcomes tend to generate higher levels of motivation and engagement (Gerhart & Feng, 2021; Hackman & Oldham, 1976; Parker et al., 2020)

Artificial intelligence technologies have the potential to increase workplace autonomy by automating repetitive administrative tasks that previously consumed a significant portion of accountants' time. By delegating routine activities such as data reconciliation, anomaly detection, and transaction classification to AI systems, accounting professionals may have greater opportunities to focus on analytical tasks involving interpretation, financial forecasting, and strategic planning. Scholars studying digital transformation in accounting suggest that this shift toward higher-value activities can increase the intellectual engagement associated with accounting work and improve employees' perceptions of job meaningfulness (Kokina et al., 2021; Oesterreich et al., 2019; Stratopoulos & Wang, 2025).

However, technological systems can also reduce perceived autonomy if employees feel constrained by algorithmic decision-making processes. In some cases, organizations may rely heavily on automated outputs when making financial decisions, which can limit employees' opportunities to exercise independent professional judgment. Research examining human technology interaction suggests that employees may experience lower job satisfaction when they perceive that technology reduces their control over work processes or undermines their professional expertise (Dwivedi et al., 2021; Pirkkalainen et al., 2023)

Reskilling initiatives can help address these concerns by equipping employees with the knowledge required to interact effectively with AI systems. Training programs that emphasize human-AI collaboration enable professionals to understand how automated systems generate outputs and how those outputs should be interpreted within professional decision-making contexts (Jarrahi, 2018; Kokina et al., 2021). When employees feel confident in their ability to evaluate AI-generated information and integrate it with their professional judgment, they are more likely to perceive technology as a supportive tool rather than a constraint on their autonomy (Brynjolfsson et al., 2023; Dwivedi et al., 2021)

Furthermore, reskilling programs can contribute to job satisfaction by enabling employees to participate in more meaningful organizational activities. As AI technologies assume responsibility for routine accounting processes, professionals may gain opportunities to engage in advisory roles that influence strategic decision-making. Research on meaningful work indicates that employees experience higher levels of satisfaction when they perceive that their contributions have a tangible impact on organizational outcomes (Gerhart & Feng, 2021; Parker et al., 2020). Consequently, AI reskilling initiatives that prepare accountants for analytical and advisory roles may significantly enhance their sense of professional purpose and job satisfaction.

Synthesis of Literature

The literature examining AI reskilling and job satisfaction reveals a complex relationship between technological transformation and employee experiences within accounting organizations (Gerhart & Feng, 2021; Kokina et al., 2021). Across the three subfactors discussed above, several consistent themes emerge. First, AI adoption is reshaping the professional identity of accountants by shifting responsibilities away from routine data processing and toward analytical and strategic functions. While this transition creates opportunities for more intellectually engaging work, it also requires employees to acquire new technological competencies in order to remain effective in their roles (Jarrahi, 2018; Oesterreich et al., 2019).

Second, employees' perceptions of career security and skill relevance play a crucial role in determining how they respond to technological change. When organizations invest in reskilling initiatives that equip employees with the skills necessary to collaborate effectively with AI systems, employees are more likely to perceive technological transformation as an opportunity for professional development. Conversely, when technological change occurs without adequate workforce preparation, employees may experience job insecurity and reduced job satisfaction.

Third, the integration of AI technologies can influence employees' perceptions of workplace autonomy and meaningful work. By automating repetitive tasks, AI systems can enable accountants to focus on higher-level analytical activities that increase the intellectual engagement associated with their roles. However, these benefits depend on whether employees retain the ability to exercise professional judgment within AI-assisted workflows.

Overall, the literature suggests that AI reskilling initiatives play a central role in shaping the workforce implications of technological transformation in accounting organizations. When

reskilling programs effectively prepare employees for evolving professional roles, they can enhance job satisfaction by increasing professional confidence, career security, and opportunities for meaningful work. These outcomes are consistent with the Resource-Based View, which emphasizes that organizations derive strategic advantage from developing human capital capable of leveraging advanced technologies effectively.

Despite the growing body of research on AI adoption in accounting, significant gaps remain in understanding how reskilling initiatives influence employees' lived experiences of job satisfaction. Much of the existing literature focuses on technological capabilities or organizational performance outcomes rather than employee perceptions. This gap highlights the importance of further research examining how accounting professionals interpret the relationship between reskilling initiatives and job satisfaction within AI-enabled work environments.

Ethical Policy Awareness and AI Governance in Accounting Environments

As AI technologies become increasingly integrated into financial reporting, auditing, and decision-support processes, organizations must address new ethical challenges associated with automated systems, algorithmic decision-making, and data governance. Unlike traditional accounting technologies, AI systems may operate with complex algorithms that are not fully transparent to users, raising concerns about accountability, bias, privacy, and professional responsibility. Consequently, ethical awareness and governance frameworks have become essential components of responsible AI implementation in professional service environments (Dwivedi et al., 2021; Kokina et al., 2025).

Within accounting, ethical considerations have historically been central to professional practice. Professional standards established by organizations such as the American Institute of Certified Public Accountants (AICPA) and the International Ethics Standards Board for

Accountants (IESBA) emphasize principles of integrity, objectivity, professional competence, and due care (ICAEW, 2022). However, the emergence of AI-enabled financial systems introduces new ethical complexities that extend beyond traditional accounting standards. These technologies may influence how financial information is generated, analyzed, and interpreted, potentially affecting the reliability of financial reporting and the quality of audit assurance (Stratopoulos & Wang, 2025).

Scholars examining AI governance argue that ethical oversight mechanisms are necessary to ensure that AI systems operate in ways consistent with organizational values and regulatory requirements (European Commission High-Level Expert Group on Artificial Intelligence, 2019; Floridi et al., 2018; Jobin et al., 2019; Rai, 2020). Without appropriate governance structures, organizations risk deploying systems that produce biased outputs, compromise data privacy, or undermine professional accountability (Dwivedi et al., 2021; Floridi et al., 2018; Munoko et al., 2020). In professional fields such as accounting where trust, transparency, and regulatory compliance are fundamental these risks carry significant implications for both organizational legitimacy and stakeholder confidence.

AI reskilling initiatives play an important role in addressing these challenges by equipping accounting professionals with the knowledge required to recognize ethical risks associated with automated systems. Training programs that incorporate AI ethics, algorithmic transparency, and governance principles help professionals develop the competencies necessary to oversee AI systems responsibly. When employees understand the ethical implications of AI technologies, they are better positioned to exercise professional judgment, question automated outputs, and ensure that technological processes align with ethical standards and regulatory frameworks (Dwivedi et al., 2021; Kokina et al., 2021).

The literature examining ethical governance in AI-enabled accounting environments can be organized around three primary subfactors: ethical decision-making and professional responsibility, algorithmic transparency and accountability, and regulatory compliance within organizational governance frameworks (Floridi et al., 2018; Jobin et al., 2019; Raji et al., 2020). Ethical decision making remains central, as accounting professionals must interpret AI generated outputs while ensuring alignment with professional standards and moral principles, particularly in situations involving judgment and uncertainty (Kokina et al., 2021; Stratopoulos & Wang, 2025). Furthermore, transparency and accountability mechanisms are critical to mitigating risks associated with opaque algorithms, thereby enabling explainability, auditability, and trust in AI-driven processes (Rai, 2020; Tabassi, 2023). Finally, adherence to regulatory requirements and the establishment of robust governance structures ensure that AI systems operate within legal and institutional boundaries, reinforcing organizational legitimacy and stakeholder confidence (Dwivedi et al., 2021; European Commission High-Level Expert Group on Artificial Intelligence, 2019). Collectively, these dimensions provide a comprehensive framework for understanding how ethical awareness supports the effective and responsible integration of AI technologies within accounting organizations.

Ethical Decision Making and Professional Responsibility

One of the most significant ethical challenges associated with AI adoption in accounting concerns the preservation of professional responsibility in environments where automated systems influence decision-making processes. Accounting professionals are legally and ethically responsible for the accuracy and integrity of financial information, even when advanced technologies are used to generate or analyze data (Floridi et al., 2018; Kokina et al., 2021; Kokina et al., 2025; Stratopoulos & Wang, 2025) As AI tools become embedded within

accounting workflows, professionals must determine how to evaluate and interpret algorithmic outputs while maintaining accountability for final decisions (Kokina et al., 2021; Stratopoulos & Wang, 2025).

Research in accounting information systems suggests that artificial intelligence (AI) technologies primarily function as decision-support tools that augment human judgment rather than act as fully autonomous decision makers (Jarrahi, 2018; Kokina et al., 2021; Stratopoulos & Wang, 2025).Although these systems can process large-volumes of financial data and identify patterns that may be difficult for humans to detect, professional judgment remains essential for interpreting results and determining appropriate courses of action. Scholars argue that ethical decision-making in AI-enabled environments requires professionals to critically evaluate automated outputs rather than accepting them uncritically (Stratopoulos & Wang, 2025).

The integration of AI into accounting processes may also create new ethical dilemmas related to reliance on automated systems. If professionals place excessive trust in algorithmic recommendations, they may overlook potential errors, biases, and data limitations embedded within AI models (Rai, 2020; Tabassi, 2023).Conversely, if professionals distrust automated outputs entirely, organizations may fail to realize the efficiency and analytical benefits associated with AI technologies. As a result, scholars emphasize the importance of developing what is often referred to as “appropriate reliance,” in which professionals balance technological assistance with independent professional judgment (Dwivedi et al., 2021; Kokina et al., 2025).

AI reskilling initiatives can help address these challenges by educating accounting professionals about the ethical implications of algorithmic decision-support. Training programs that incorporate case studies, ethical frameworks, and AI literacy components can help professionals understand how automated systems generate outputs and where potential ethical

risks may arise. Research in professional ethics education demonstrates that structured training programs significantly improve employees' ability to recognize and address ethical dilemmas within technologically complex environments (Floridi et al., 2018).

Another important dimension of ethical responsibility concerns the potential for AI systems to introduce biases into financial decision-making processes. Machine learning models are trained on historical datasets, and if those datasets contain embedded biases or incomplete information, AI systems may produce outputs that reflect those underlying patterns (Floridi et al., 2018; Jobin et al., 2019; Rai, 2020; Raji et al., 2020) In financial reporting or auditing contexts, such biases could potentially influence risk assessments, transaction classifications, or anomaly detection processes. Scholars argue that accounting professionals must be aware of these risks and actively evaluate whether AI-generated insights are consistent with ethical and professional standards (Dwivedi et al., 2021; Floridi et al., 2018).

Despite the growing recognition of these ethical concerns, the literature indicates that many accounting professionals receive limited formal training in AI ethics and governance (Kokina et al., 2025; Tiron-Tudor et al., 2025). While organizations frequently provide technical training related to software tools and data analytics, fewer programs address the ethical implications of AI-assisted decision-making. This gap highlights the importance of incorporating ethical awareness into AI reskilling initiatives so that accounting professionals are prepared to manage the broader implications of technological transformation within their organizations.

Algorithmic Transparency and Accountability

Algorithmic transparency represents another critical component of ethical AI governance in accounting environments. transparency refers to the extent to which professionals can understand how AI systems generate outputs and how those outputs influence organizational

decision making processes (Rai, 2020; Raji et al., 2020; Tabassi, 2023). Many modern AI models particularly machine learning systems operate as complex computational structures that may not be easily interpretable by end users. This lack of transparency can create challenges for accounting professionals who must justify financial decisions and audit conclusions to regulators, stakeholders, and clients (Dwivedi et al., 2021; Kokina et al., 2025).

In accounting and auditing contexts, transparency is particularly important because financial decisions often require clear documentation and justification. Auditors must be able to explain how conclusions were reached and demonstrate that appropriate procedures were followed (Kokina et al., 2025; Raji et al., 2020; Vasarhelyi et al., 2015; Vitali & Giuliani, 2024). If AI systems generate recommendations that cannot be clearly interpreted or documented, professionals may face difficulties fulfilling regulatory and professional reporting requirements (Stratopoulos & Wang, 2025).

Scholars examining AI governance frequently emphasize the concept of “explainable AI,” which refers to technological approaches designed to make AI decision-making processes more interpretable (O’Leary, 2020; Rai, 2020; Tabassi, 2023). Explainable AI techniques attempt to provide insights into how algorithms weigh different variables and produce predictions or classifications. Within accounting, these approaches may help professionals better understand the reasoning behind AI generated recommendations, thereby supporting more informed decision making and greater accountability (Dwivedi et al., 2021; Floridi et al., 2018; O’Leary, 2020; Zhang, 2022).

Accountability is closely linked to transparency because organizations must determine who is responsible for decisions influenced by automated systems. Even when AI tools generate recommendations or identify anomalies, human professionals ultimately remain accountable for

the decisions that follow. This principle aligns with longstanding ethical frameworks within the accounting profession, which emphasize individual responsibility for professional judgments and financial reporting outcomes (Kokina et al., 2021; Stratopoulos & Wang, 2025).

The literature also highlights the importance of documentation and audit trails within AI-enabled financial systems (Cao et al., 2022; Kokina et al., 2025; Raji et al., 2020). Governance frameworks often require organizations to maintain records of how AI models are developed, tested, and deployed (Commerford et al., 2022). These records help ensure that AI systems operate consistently with regulatory requirements and internal control policies. In auditing contexts, such documentation may be necessary to demonstrate that AI tools were used appropriately and that their outputs were evaluated using professional judgment (Dwivedi et al., 2021; Kokina et al., 2025).

AI reskilling initiatives can play a significant role in strengthening transparency and accountability within accounting organizations. Training programs that equip professionals with an understanding of how AI models function, how to interpret algorithmic outputs, and how to properly document AI-assisted decisions are essential for maintaining human oversight over automated processes (Aguinis & Kraiger, 2009; Kokina et al., 2021). Such knowledge enables accounting professionals to critically assess whether AI-generated recommendations align with financial reporting standards and ethical guidelines (Kokina et al., 2021; Tiron-Tudor et al., 2025).

However, existing literature highlights that achieving full transparency in complex AI systems remains challenging (Rai, 2020; Tabassi, 2023). Many machine learning models operate as “black boxes,” relying on intricate computational processes that are not easily interpretable (Rai, 2020; Tabassi, 2023). Consequently, organizations must balance the advantages of

advanced AI capabilities with the need for interpretability and control. Governance frameworks therefore emphasize the integration of risk management strategies that combine technological monitoring mechanisms with human oversight to ensure accountability and ethical compliance (Raji et al., 2020; Tabassi, 2023).

Regulatory Compliance and Organizational AI Governance

Regulatory compliance represents another critical dimension of ethical policy awareness in AI-enabled accounting environments. Financial reporting and auditing activities are subject to extensive regulatory oversight designed to protect investors, maintain market integrity, and ensure the reliability of financial information. As AI technologies become integrated into accounting processes, regulators and professional organizations have begun to develop guidelines addressing the responsible use of automated systems in financial reporting and auditing contexts (Dwivedi et al., 2021; Stratopoulos & Wang, 2025).

Professional accounting bodies have increasingly underscored the necessity of robust governance frameworks to mitigate the ethical and operational risks posed by AI technologies (OECD, 2019; Raji et al., 2020). These frameworks typically include policies related to data governance, algorithm validation, cybersecurity, and internal control systems. Organizations adopting AI technologies must ensure that these systems operate in compliance with both existing accounting standards and emerging regulatory guidelines related to AI governance (Floridi et al., 2018; Kokina et al., 2025).

Data governance is particularly important in AI-enabled accounting environments because machine learning models rely heavily on large datasets to generate predictions and insights. The quality of financial data used to train AI systems is critical, as incomplete or inaccurate data can lead to flawed outputs that ultimately compromise the reliability and integrity

of financial reporting processes (Kokina et al., 2025; Vitali & Giuliani, 2024). Scholars therefore emphasize the importance of establishing robust data management policies that ensure the integrity, security, and accuracy of information used within AI models (Bao et al., 2020; Dwivedi et al., 2021; Stratopoulos & Wang, 2025).

Another important governance issue concerns risk management and internal control systems. To preserve audit quality and financial reporting reliability, accounting organizations must embed AI technologies within established internal control frameworks that support continuous monitoring and risk management (Raji et al., 2020; Tabassi, 2023). Internal controls should include mechanisms for validating AI models, monitoring system performance, and identifying potential errors or anomalies that may affect financial outcomes. These controls help organizations maintain accountability and ensure that automated systems operate within acceptable risk parameters (Kokina et al., 2025; Stratopoulos & Wang, 2025).

AI reskilling programs contribute to effective governance by helping employees understand the policies and procedures that guide AI implementation within their organizations. When accounting professionals are familiar with governance frameworks, regulatory requirements, and ethical guidelines related to AI use, they are better equipped to ensure that technological processes comply with professional standards. Research in organizational governance indicates that employees' awareness of ethical policies significantly influences their willingness to report potential risks and follow established compliance procedures (Dwivedi et al., 2021; Jobin et al., 2019).

Despite the increasing attention given to AI governance, the literature indicates that many organizations are still in the early stages of developing comprehensive frameworks for managing AI risks (Kokina et al., 2025; Tabassi, 2023). Rapid technological advancement often outpaces

regulatory development, creating uncertainty regarding appropriate oversight mechanisms (Ng & Alarcon, 2022). As a result, accounting professionals must navigate evolving regulatory environments while maintaining adherence to existing professional ethics standards (OECD, 2021). This dynamic environment underscores the importance of ethical awareness and governance knowledge within AI reskilling initiatives.

Synthesis of Literature

The literature examining ethical policy awareness and AI governance underscores the increasing necessity of ethical oversight in technology-enabled accounting environments. Recent studies emphasize that the integration of artificial intelligence (AI) into accounting practices introduces complex ethical considerations related to professional judgment, responsibility, and decision-making autonomy (Coeckelbergh, 2020; Dwivedi et al., 2021). While AI systems enhance analytical capabilities, accounting professionals remain ultimately accountable for interpreting outputs and ensuring that financial decisions adhere to ethical and regulatory standards (Choi & Xie, 2025; Kokina et al., 2021).

A second prominent theme in the literature is the critical importance of algorithmic transparency and accountability in maintaining stakeholder trust. The increasing reliance on AI-driven systems in auditing and financial reporting necessitates that accounting professionals understand, interpret, and justify algorithmic outcomes (Rai, 2020; Raji et al., 2020). Governance frameworks that prioritize explainability, auditability, and human oversight are therefore essential to ensuring that AI applications operate within acceptable ethical and professional boundaries (Vitali & Giuliani, 2024).

Third, regulatory compliance and organizational governance structures play a pivotal role in guiding responsible AI adoption. Emerging frameworks highlight the need for organizations to

establish robust policies addressing data governance, internal controls, and risk management to safeguard financial reporting integrity (Dwivedi et al., 2021; Tabassi, 2023). Furthermore, AI reskilling initiatives are increasingly recognized as critical mechanisms for enabling accounting professionals to effectively navigate ethical, technological, and regulatory complexities associated with AI integration (Brynjolfsson et al., 2025; Kokina et al., 2021).

Despite the growing body of research on AI governance, notable gaps remain in understanding how accounting professionals experience ethical policy awareness within their day-to-day work environments. Much of the existing literature remains conceptual or framework oriented, with limited empirical insight into employees' lived experiences of ethical decision-making in AI-assisted contexts (Choi & Xie, 2025; Vitali & Giuliani, 2024). This gap highlights the need for further research exploring how reskilled accounting professionals interpret and enact ethical responsibilities within AI-enabled organizational settings, particularly as AI technologies continue to reshape professional roles and ethical governance frameworks (Coeckelbergh, 2022). decision-making processes (Brynjolfsson et al., 2025).

Summary of the Literature

The literature reviewed in this chapter demonstrates that artificial intelligence (AI) is rapidly transforming the accounting profession by automating routine tasks, enhancing analytical capabilities, and enabling organizations to process large-volumes of financial data more efficiently. Scholars consistently report that AI technologies including machine learning, robotic process automation, and advanced analytics are increasingly embedded within accounting and auditing environments (Kokina et al., 2021; Naqvi & Bhatti, 2020; Vitali & Giuliani, 2024). These technologies are capable of performing tasks such as transaction classification, fraud detection, financial forecasting, and anomaly detection (Zheng et al., 2021), thereby altering the

nature of accounting work and the competencies required of accounting professionals (Kokina & Blanchette, 2019; Stratopoulos & Wang, 2025).

A central theme emerging from the literature is that technological adoption alone does not guarantee improved organizational performance. Instead, the effectiveness of AI implementation depends heavily on workforce capabilities and organizational readiness. Studies grounded in the Resource-Based View (RBV) emphasize that human capital remains a critical organizational resource that determines whether technological investments generate sustained competitive advantage (Barney, 1991; Gerhart & Feng, 2021). Within AI-enabled accounting environments, professionals must possess the skills necessary to interpret algorithmic outputs, manage automated processes, and integrate technological insights into financial decision making.

The literature examining AI reskilling and perceived productivity indicates that organizations often experience efficiency improvements when employees receive adequate training in AI-enabled tools. Automation technologies reduce time spent on routine and standardized tasks while enabling professionals to engage in higher-value analytical and judgment-oriented activities (Brynjolfsson et al., 2025; Kokina et al., 2021; Sjödin et al., 2021). However, scholars also emphasize that productivity gains are not automatic; they depend on how effectively organizations redesign workflows and provide employees with the competencies needed to collaborate with AI systems (Brynjolfsson et al., 2023; Kokina et al., 2021).

Research examining AI reskilling and job satisfaction presents a more complex picture. On one hand, technological transformation can enhance job satisfaction by increasing opportunities for professional growth, meaningful work, and strategic involvement in organizational decision-making (Gerhart & Feng, 2021; Kokina et al., 2021; Parker et al., 2020). On the other hand, rapid technological change can also create uncertainty, job insecurity, and

technostress when employees feel unprepared for evolving skill requirements (Greenman et al., 2024; Pirkkalainen et al., 2023). Reskilling initiatives are therefore widely viewed as an important mechanism for helping employees adapt to digital transformation while maintaining professional confidence and engagement (Dwivedi et al., 2021; Pirkkalainen et al., 2023).

The literature on ethical policy awareness and AI governance highlights growing concerns regarding transparency, accountability, and ethical oversight in AI-enabled accounting environments. Because AI systems may rely on complex algorithms and large datasets, organizations must ensure that automated decision-making processes align with professional standards, regulatory requirements, and ethical principles. Scholars emphasize the importance of governance frameworks that address issues such as algorithmic bias, data privacy, internal controls, and explainability (Floridi et al., 2018; Kokina et al., 2025).

Overall, the literature indicates that AI adoption is reshaping accounting work across multiple dimensions. While technological innovations provide opportunities for increased efficiency and analytical insight, they also introduce new challenges related to workforce readiness, professional identity, and ethical governance. AI reskilling programs have therefore emerged as a critical organizational strategy for ensuring that accounting professionals can effectively collaborate with advanced technologies while maintaining the integrity and reliability of financial reporting processes.

Research Gaps in the Literature

Despite the rapid expansion of research on artificial intelligence (AI) in accounting, the literature remains fragmented, with several critical gaps related to human experience, workforce development, and ethical implementation. Much of the existing scholarship focuses on technological capabilities, organizational performance, and labor-market outcomes, with

comparatively limited attention to the lived experiences of the professionals who interact daily with AI systems. These gaps are particularly significant in the accounting domain, where professional judgment, ethical responsibility, and human expertise remain central to practice even as automation expands (Dwivedi et al., 2021; Kokina et al., 2021).

First, existing research predominantly emphasizes technological capabilities and organizational performance outcomes, with comparatively limited attention given to the lived experiences of accounting professionals. Much of the literature focuses on improvements in efficiency, audit quality, and analytical capabilities resulting from AI implementation (Kokina et al., 2025). However, fewer studies examine how accounting professionals perceive and interpret these technological changes within their day-to-day work environments. This omission is significant, as employee perceptions play a central role in shaping technology acceptance, job satisfaction, and long-term organizational effectiveness(Dwivedi et al., 2021; Jarrahi, 2018).

Second, much of the existing literature examines automation, digitalization, or AI adoption as isolated constructs rather than focusing specifically on structured reskilling initiatives. While scholars consistently emphasize the importance of workforce development in supporting digital transformation(Dwivedi et al., 2021; Verhoef et al., 2021), there is limited empirical research investigating how formal reskilling programs simultaneously influence accountants' productivity, job satisfaction, and ethical awareness. This gap is particularly important because reskilling represents a key mechanism through which organizations translate technological investments into human capital capabilities, consistent with the Resource-Based View (RBV) framework(Gerhart & Feng, 2021).

Third, the literature addressing ethical governance in AI-enabled accounting environments remains relatively underdeveloped. Although researchers increasingly

acknowledge ethical risks associated with AI technologies including algorithmic bias, lack of transparency, and accountability challenges existing studies tend to focus on conceptual or regulatory discussions rather than practical application(Floridi et al., 2018; Jobin et al., 2019). There is a notable lack of empirical research examining how accounting professionals interpret, internalize, and apply ethical policies when interacting with AI systems in real-world organizational contexts.

Finally, a substantial portion of the literature relies on organizational level analyses, secondary data, or conceptual frameworks, with limited attention to the subjective, lived experiences of employees undergoing technological transformation. Prior studies frequently assess AI adoption through firm-level performance metrics or theoretical models(Verhoef et al., 2021), rather than capturing how professionals experience reskilling initiatives and evolving work roles. As AI continues to reshape the accounting profession, there is an increasing need for research that adopts a phenomenological perspective to explore how individuals experience and make sense of these changes.

Collectively, these gaps underscore the need for further research examining how AI reskilling initiatives influence accounting professionals' experiences, particularly in relation to perceived productivity, job satisfaction, and ethical policy awareness. Addressing these gaps will contribute to both academic literature and professional practice by providing a more comprehensive understanding of the human dimension of AI integration within accounting organizations. The present phenomenological study directly responds to these gaps by centering the analysis on how accounting professionals interpret and make sense of their own reskilling experiences within AI-enabled organizational environments (Creswell & Poth, 2018).

Conflicting Findings in Prior Research

Scholarly discourse on AI in accounting is characterized by inconsistent and often contradictory findings. Some research portrays AI as a transformative tool that augments human capability and improves performance outcomes, whereas other studies caution against its potential to undermine professional identity and job security (Brynjolfsson et al., 2025; Law & Shen, 2025). These inconsistencies indicate that the implications of AI adoption remain contested and require deeper, experience based exploration.

Some scholars argue that AI technologies will significantly enhance productivity and elevate the role of accountants by allowing professionals to focus on strategic and analytical activities. Research on digital innovation in accounting suggests that automation may eliminate routine tasks while creating opportunities for professionals to provide higher-value advisory services (Kokina et al., 2021; Oesterreich et al., 2019). From this perspective, AI functions as an enabler that elevates the strategic contribution of accounting professionals by redirecting their attention from low-value data processing toward judgment-intensive analysis. Evidence from recent field studies supports this optimistic view, showing that AI adoption in accounting and auditing environments can be associated with improved output quality and greater role complexity (Choi & Xie, 2025; Law & Shen, 2025).

However, other scholars emphasize that technological transformation may introduce unintended workforce challenges, including job insecurity, skill obsolescence, and elevated workplace stress (Greenman et al., 2024; Pirkkalainen et al., 2023). These challenges are often exacerbated when employees are expected to adapt to rapidly evolving technologies without sufficient support or training. Consistent with this view, technostress research indicates that

individuals may experience anxiety and frustration when technological systems outpace their ability to adapt effectively (Pirkkalainen et al., 2023; Tran et al., 2024).

Similarly, the literature presents conflicting views on the role of AI in professional decision-making. While AI-assisted analytics are often associated with improved financial reporting accuracy and audit quality (Rahman et al., 2024; Stratopoulos & Wang, 2025), scholars also highlight the risks of excessive reliance on automated systems. In particular, the absence of robust governance frameworks may undermine professional skepticism and weaken accountability, raising important ethical and practical concerns (Dwivedi et al., 2021; Kokina et al., 2025).

These contrasting perspectives highlight the complexity of technological transformation within professional environments. Rather than producing uniformly positive or negative outcomes, AI adoption appears to generate a range of effects that depend on organizational context, employee preparedness, and governance practices. This complexity reinforces the need for research that explores how accounting professionals interpret and respond to AI reskilling initiatives in practice.

Implications for the Present Study

The findings and gaps identified in the literature provide a clear and compelling rationale for the present study. Although existing research highlights the importance of workforce development in AI-enabled organizations, relatively little is known about how accounting professionals experience reskilling initiatives within their daily work environments (Choi & Xie, 2025; Kokina et al., 2025). This limitation is particularly significant, as understanding these lived experiences is essential for evaluating the effectiveness of reskilling programs and informing

more human-centered approaches to AI implementation (Creswell & Poth, 2018; Dwivedi et al., 2021).

The present study therefore seeks to examine how AI reskilling influences accountants' perceptions of productivity, job satisfaction, and ethical policy awareness within AI-enabled accounting organizations. By emphasizing employees' lived experiences, the study aims to provide a nuanced understanding of how AI-driven transformation affects professional roles, performance, and workplace attitudes. Existing literature highlights that workforce reskilling plays a central role in enabling employees to effectively adapt to technological change while maintaining ethical standards and job satisfaction (Brynjolfsson et al., 2025; Kokina et al., 2021). This research contributes to bridging the gap between technological adoption and human-centered implementation in accounting practice.

From a theoretical perspective, this study contributes to the Resource Based View (RBV) by emphasizing the central role of human capital in realizing the value of artificial intelligence (AI) within organizations. While RBV traditionally highlights the importance of strategic resources, this research extends the framework by demonstrating that employee reskilling and adaptive capabilities are essential for translating technological investments into meaningful organizational outcomes (Barney, 1991; Gerhart & Feng, 2021). In AI-enabled accounting environments, human expertise remains critical for interpreting outputs, exercising professional judgment, and ensuring ethical compliance (Dwivedi et al., 2021; Jarrahi, 2018).

From a practical perspective, the findings of this study may inform organizational strategies for implementing AI in a human-centered and ethically responsible manner. By understanding how employees experience and interpret reskilling initiatives, organizations can develop more effective training programs that foster confidence, improve job satisfaction, and

enhance ethical awareness (Aguinis & Kraiger, 2009; Pirkkalainen et al., 2023). Ultimately, this research supports the development of balanced AI strategies that integrate technological innovation with workforce capability development. Chapter Three presents the methodology used to investigate these issues, describing the qualitative phenomenological research design, participant selection criteria, data collection procedures, and analytical approach employed to examine how accounting professionals experience AI reskilling initiatives in practice.

Summary

This chapter critically examined the academic literature on artificial intelligence (AI) adoption, workforce reskilling, and technological transformation within accounting organizations, guided by the Resource Based View (RBV) theoretical framework. The review synthesized prior research across three core dimensions: perceived productivity, job satisfaction, and ethical policy awareness in AI-enabled environments. The literature consistently demonstrates that AI technologies are reshaping the accounting profession by automating routine processes and enhancing analytical capabilities; however, the realization of these benefits is contingent upon the development of human capital capable of effectively utilizing such technologies (Barney, 1991; Dwivedi et al., 2021; Kokina et al., 2021). From an RBV perspective, AI reskilled professionals represent a strategic asset, enabling organizations to translate technological investments into sustainable performance outcomes and competitive advantage.

Despite these contributions, the literature reveals important gaps and inconsistencies that warrant further investigation. In particular, existing research has largely emphasized technological capabilities and organizational outcomes, while offering limited insight into how accounting professionals subjectively experience AI reskilling and interpret its impact on their

productivity, job satisfaction, and ethical responsibilities. This gap underscores the need for a phenomenological approach that prioritizes lived experience as a means of understanding workforce transformation in AI-driven contexts. Accordingly, the present study seeks to address this deficiency by generating empirically grounded insights that contribute to both academic scholarship and professional practice, supporting more effective, human-centered, and ethically aligned AI implementation strategies within the accounting field.