L'INTELLIGENZA ARTIFICIALE NELL'AMBITO DELL'ATTIVITA' D'IMPRESA

L'intelligenza artificiale: preliminari riflessioni circa l'applicazione nella revisione legale dei conti

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Un' interessante ricerca…

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Abstract

This paper provides early evidence on the integration and impact of Generative Artificial Intelligence (AI) in accounting at the accountant and task levels. Using a multi-method approach, we first identify heterogeneous adoption patterns, perceived benefits, and key concerns through panel survey data from 277 accountants. We then formalize these survey-based insights using a stylized theoretical model to generate corroborating predictions. Finally, partnering with a technology firm that provides AI-based accounting software, we analyze unique field data from 79 small- and mid-sized firms, covering hundreds of thousands of transactions. We document significant productivity gains among AI adopters, including a 55% increase in weekly client support and a reallocation of approximately 8.5% of accountant time from routine data entry toward high-value tasks such as business communication and quality assurance. AI usage further corresponds to improved financial reporting quality, evidenced by a 12% increase in general ledger granularity and a 7.5-day reduction in monthly close time. We also find complementarities between AI and accountant expertise: experienced professionals selectively leverage AI automation and expertise increases intervention when AI confidence scores signal uncertainty. Preliminary analysis from a supplementary pilot framed field experiment sheds light on the potential impact of AI errors. Overall, our findings highlight AI's role in potentially augmenting, rather than replacing, professional accounting expertise.

Sul campione analizzato (SME USA), l'indagine evidenzia:

- 38% dei contabili ha integrato l'AI nelle proprie attività,

- solo il 10% la usa quotidianamente, usi principali: data entry, categorizzazione delle transazioni e l'elaborazione preliminare delle informazioni,

- **riallocazione di circa l'8,5%** del tempo (3,5h per sett) da attività di data entry routinarie **verso compiti a maggior valore aggiunto**, come:
  - *Controllo qualità:* aumento del 12% nella granularità dei controlli grazie all'automazione dell'elaborazione dei dati e alla segnalazione in tempo reale di anomalie
  - *Efficienza:* riduzione di 7,5 giorni nei tempi di chiusura mensile
  - *Comunicazione con il cliente:* + 55% nel supporto settimanale ai clienti e aumento delle ore fatturabili (+21%)

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... le conclusioni

I risultati evidenziano:

- **complementarità tra gli strumenti di Intelligenza Artificiale e l'expertise umana: piuttosto che rendere obsoleti i contabili, l'IA sembra essere più efficace come strumento collaborativo** che lavora in sinergia con il giudizio professionale;

- i **contabili più esperti** tendono ad **utilizzare** il sistema di **IA** in modo più strategico e ottengono benefici prestazionali maggiori, **quando l'IA è incerta su come classificare una transazione o rilevare un'anomalia, i contabili esperti intervengono per applicare il proprio giudizio, correggere potenziali errori o affinare l'output dell'IA.**

- La tecnologia automatizza gli aspetti più routinari della contabilità e fornisce supporto decisionale, ma il ruolo del contabile resta fondamentale per supervisionare l'IA e gestire i casi nuovi o complessi, **l'expertise del contabile garantisce che i risultati finali siano solidi e adeguati al contesto**.

EY: Responsible AI Principles
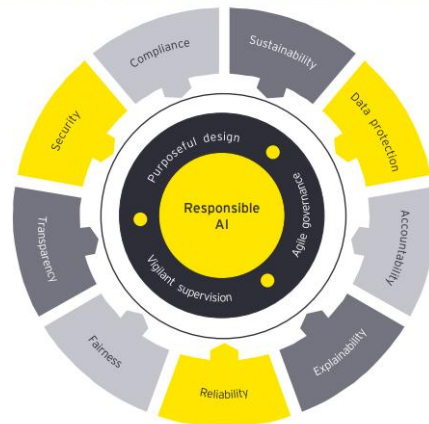
The detailed definitions for EY responsible AI principles have been crafted and cross-validated with leading ethical frameworks and standards on AI, including those outlined by National Institute of Standards and Technology (NIST), International Organization for Standardization (ISO), the Organization for Economic Cooperation and Development (OECD), the European Union's high-level expert group (HLEG), as well as key AI-related EY activities (e.g., EY.ai Confidence Index, EY Responsible AI Readiness Assessment).

Large-scale integration of leading-edge AI technology into global Assurance technology platform

EY

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Press release

09 Apr 2025 | London, GB

EY announces large-scale integration of leading-edge AI technology into global Assurance technology platform

Press contact

Emile Abu-Shakra
EY Global Media Relations and Social Media
Associate Director – Tax and Assurance

✉ in

- Latest phase of US$1b technology investment introduces series of AI-powered capabilities to accelerate audit transformation.
- Includes EYQ Assurance Knowledge – a GenAI-powered capability which searches and summarizes accounting and auditing content.
- Announcement marks the beginning of next phase of EY investment in technology and related services, harnessing the expanding potential of AI.

EY has announced the latest milestone in its groundbreaking US$1b, four-year Assurance technology investment – an industry-leading series of capabilities which bring artificial intelligence (AI) at scale to support the organization's 160,000+ audit engagements around the world.

The new releases are part of the EY organization's ongoing audit transformation program and introduce new technology to its next-generation AI-powered platform. This forms part of its commitment to drive audit quality and promote confidence in the capital markets; transform the audit experience; and inform stakeholders with technology-centric and data-enabled perspectives.

Related topics

Next and beyond: Investment outlook and focus areas
2025 Key Assurance Technology Releases

Core transformation areas

User experience and collaboration

- Integrate data, knowledge and guidance under a seamless, unified platform with access via a single point of entry
- Deploy a harmonized and highly intuitive user interface across all technologies to enable a more personalized user experience
- Enhance visibility through audience-specific portals that give a clearer picture, including critical data, insights and recommendations

Key benefits

- Redefining the audit experience for both EY teams and audited companies
- Interactive presentation of relevant information and insights tailored to the needs of different user groups
- Driving quality by elevating the skills and experience of EY teams

Data access and analytics

- Facilitate access to a wider universe of company and third-party information by expanding data acquisition capabilities
- Pair integration of advanced technology such as predictive analytics and process mining with customized benchmarking
- Embed broader Assurance capabilities to maximize the use of both financial and non-financial data

Key benefits

- Simplified data access that fully leverages companies' technology and reduces administrative burden
- Leveraging new types of data to help drive continued quality
- Insights across a broader spectrum of information

AI and business intelligence

- Leverage advanced AI to help inform and guide audit teams, based on learnings from over 120,000 EY Assurance professionals globally
- Enable smarter workflow that uses data and insights to provide enhanced risk guidance and relevant recommendations to EY teams
- Further centralize, standardize and automate routine audit activities and processes to allow increased focus on risk

Key benefits

- Harnessing learnings to continuously enhance audit quality
- Enabling a broader perspective and fresh insights by leveraging collective knowledge
- Allowing increased focus on higher risk and complex judgment areas

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EYQ Assurance Knowledge

Unlock the power of generative AI (GenAI). EYQ Assurance Knowledge is a dynamic chat interface integrated directly into EY Canvas, the EY cloud-based global audit platform. It responds to EY teams' questions based on authoritative guidance from EY Atlas, the EY accounting and auditing knowledge repository.

2x

faster search experience for EY teams

Benefits

Drives audit quality

Conversation-based queries simplify access to the EY accounting and auditing knowledge repository, enabling EY teams to easily obtain the right guidance to execute high-quality audits in compliance with global and local regulations.

Enhances audit delivery

GenAI-enabled search and summarization provides tailored responses based on the profile of the audit engagement, helping EY teams get to the right answer, faster.

Informs decision making

Provides EY teams with an enhanced perspective, helping to resolve questions, supported by a clarified viewpoint and access to relevant sources to evaluate technical topics and facilitate decision-making.
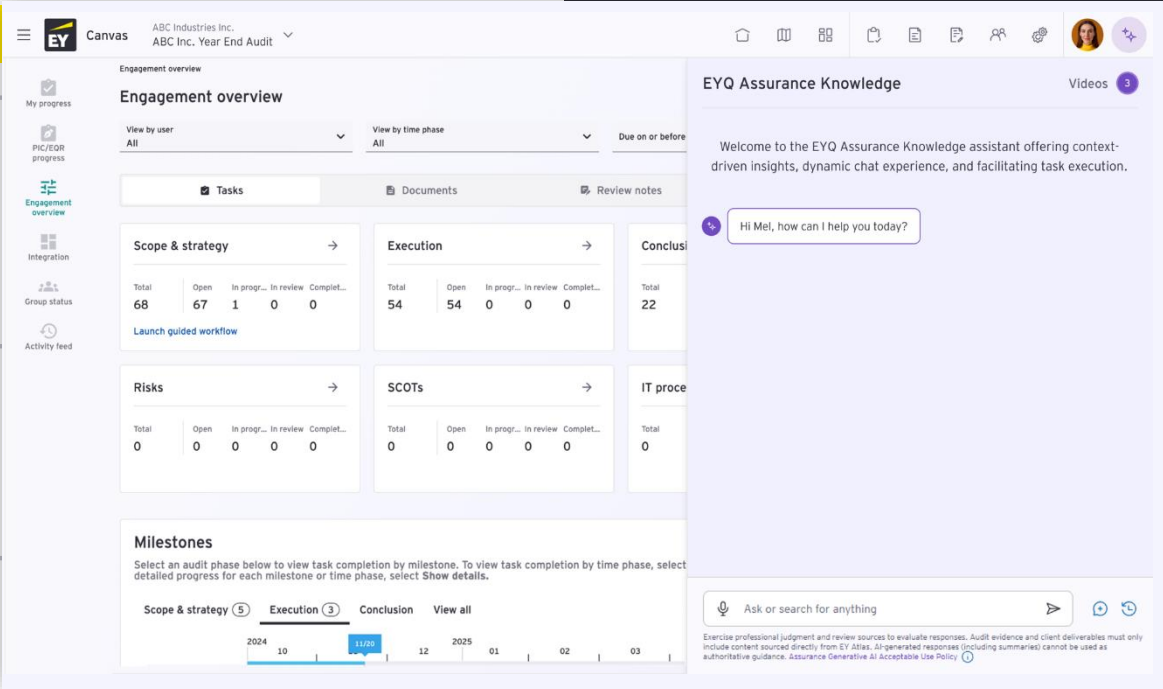
Features

Integrated experience

By understanding audit terminology, the integrated chat interface allows users to quickly search audit methodology, with responses linked to source materials for validation and documentation.

Profile personalization

The capability understands the auditor's question and automatically contextualizes accounting and audit research for tailored and accurate responses.

Video recommendations

EY teams proactively receive recommendations like technology enablement videos based on the specific audit tasks they are working on, equipping professionals with the latest digital content.

Confidence   Experience   Perspective

EY

EY Financial Statement Tie-Out

A solution that leverages artificial intelligence (AI) to bring intelligence and automation to financial statement tie-out procedures. The solution can now support financial statements prepared in English, Portuguese, Italian, German, French (France), Spanish (LATAM and Spain) and Japanese languages.

Benefits

Drives audit quality

Automatic validations and standardized steps reduce the risk of errors, supporting EY teams to drive audit quality.

Improves audit experience

Streamlined collaboration between audit professionals and the audited entity provides an improved audit experience.

Accelerates issue resolution

Quick identification of action items – supported by AI – provides transparent and timely resolution of outstanding queries.
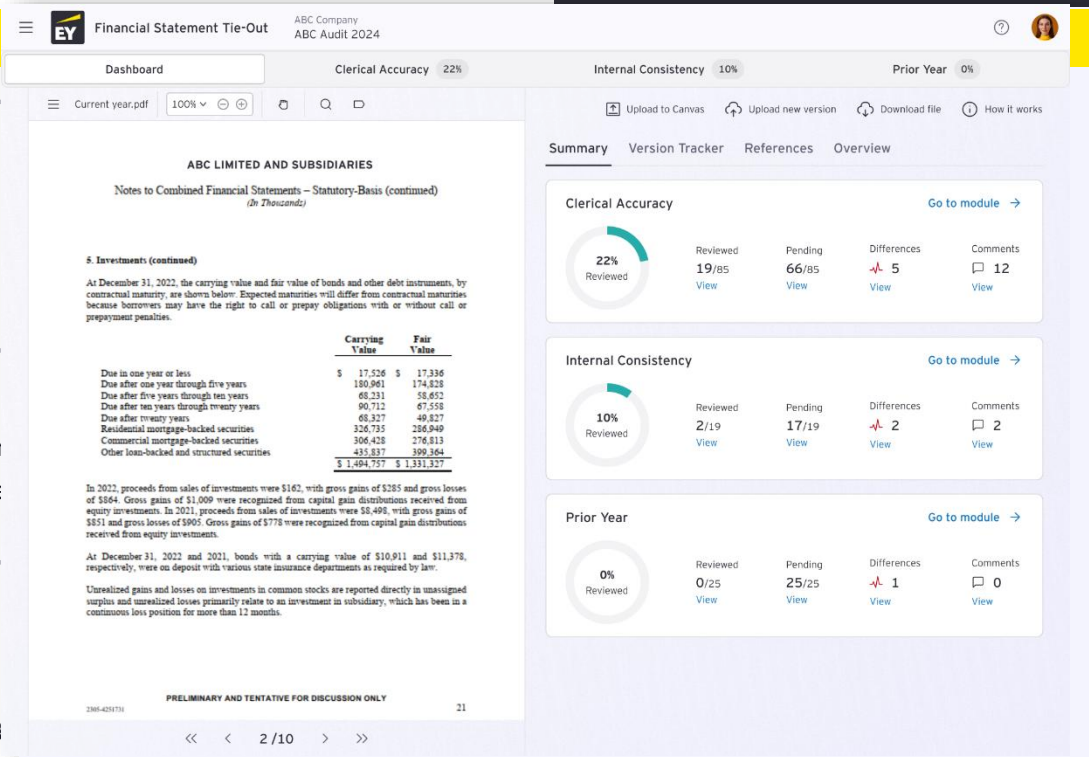
Features

★★★ **Smarter review**

AI reconciles the numbers, validates calculations and automatically detects differences – even in footnote disclosures – with dedicated modules for clerical accuracy, internal consistency, and prior year and version comparison.

Robust project management

The solution provides a "head start" on the tie-out process by automating preparatory steps. A user-friendly dashboard displays progress and prioritizes areas needing attention, facilitating improved project management.

Advanced collaboration

It assists professionals to work simultaneously on the same financial statements in a single shared view and leave comments for audit team members and finance teams from the audited entity.

Confidence   Experience   Perspective

★★★ New in 2025

EY

EY Intelligent Checklists

Designed to streamline the preparation of financial statements and sustainability disclosure checklists.

Using the power of artificial intelligence (AI), EY Intelligent Checklists suggests answers* and allows auditors to review suggestions in context, streamlining the documentation process.

Benefits

Drives quality reporting

The ability to roll forward checklists from prior periods and use dedicated filters to review changes between periods, including AI suggestions*, helps EY teams to focus on questions and changes that matter most.

Improves the user experience

By using AI*, EY Intelligent Checklists suggests answers and allows auditors to review suggestions in context, helping to easily identify issues requiring resolution and streamlining the documentation process.

Increases transparency

Transparency is improved with the use of one single version of the checklist that displays updates in real time, with review comments directly integrated.
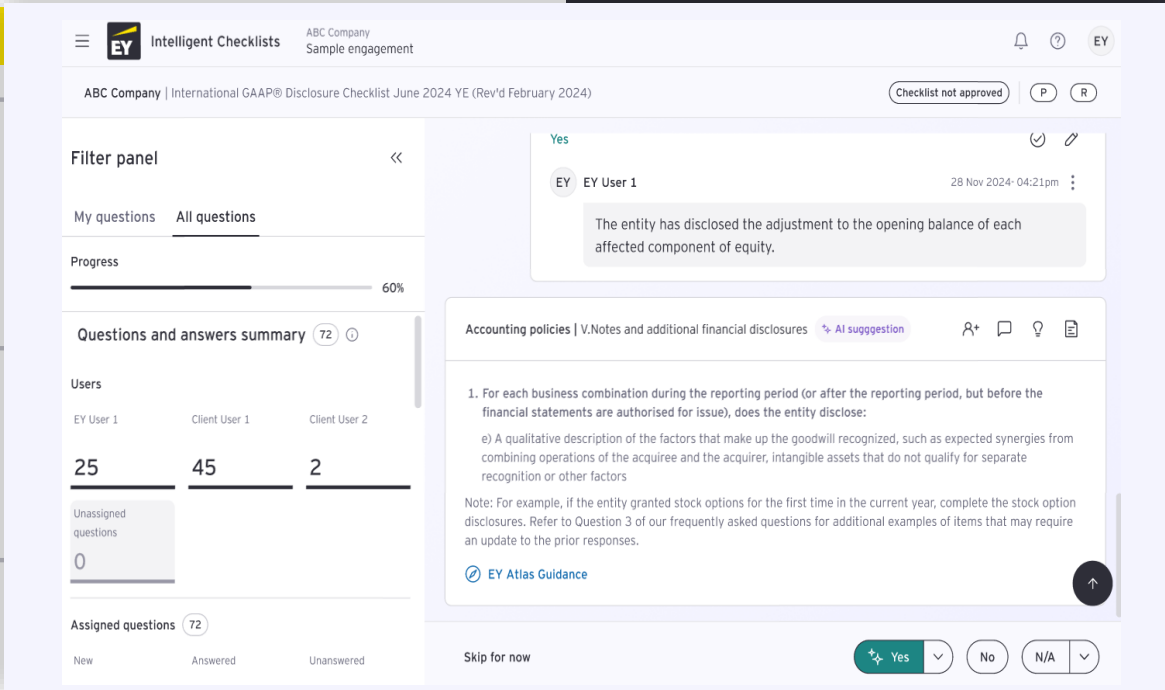
Features

Agile and scalable

Checklists can be customized to meet company-specific requirements and reporting needs, with intuitive navigation and workflow-driven processes.

Progress monitoring

Allows monitoring of the overall progress, the number of unanswered questions and the status of review notes, providing greater visibility and highlighting important changes for consideration.
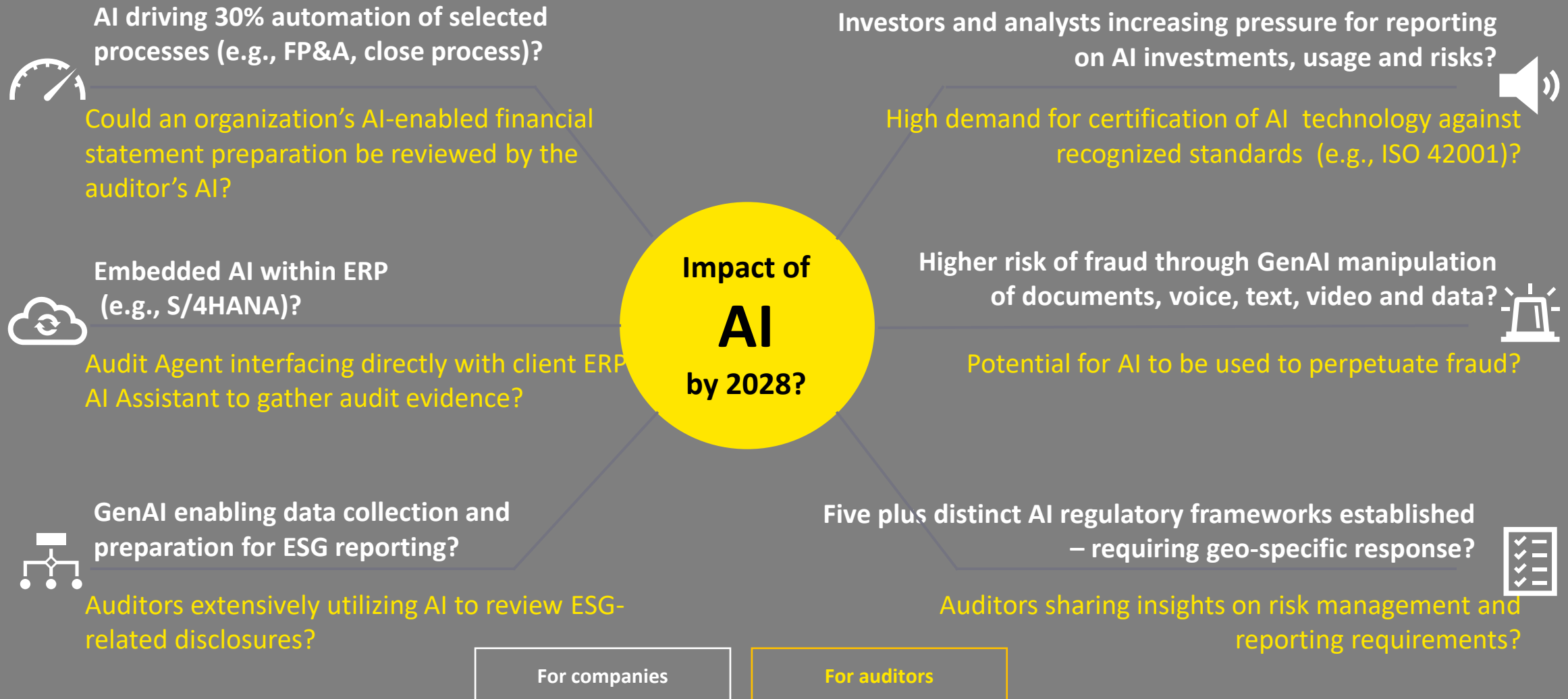
AI suggestions*

AI suggestions are available directly in the checklist workflow, with additional dedicated filters that help EY teams assess the AI suggestions, enhancing supervision and facilitating review.

Confidence   Experience   Perspective

EY

Imagine the potential impacts of AI three years from now?

AI driving 30% automation of selected processes (e.g., FP&A, close process)?

Could an organization's AI-enabled financial statement preparation be reviewed by the auditor's AI?

Investors and analysts increasing pressure for reporting on AI investments, usage and risks?

High demand for certification of AI technology against recognized standards (e.g., ISO 42001)?

Embedded AI within ERP (e.g., S/4HANA)?

Audit Agent interfacing directly with client ERP AI Assistant to gather audit evidence?

Higher risk of fraud through GenAI manipulation of documents, voice, text, video and data?

Potential for AI to be used to perpetuate fraud?

GenAI enabling data collection and preparation for ESG reporting?

Auditors extensively utilizing AI to review ESG-related disclosures?

Five plus distinct AI regulatory frameworks established – requiring geo-specific response?

Auditors sharing insights on risk management and reporting requirements?

Impact of AI by 2028?

For companies

For auditors

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www.linkedin.com/company/odcec-torino/
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