WS#5: Generative AI in Accounting: Envisioning 2025 & Beyond

Information Technology, 3.4 CH

Presenters: Eric Cohen, Cohen Computer Consulting
Gregory Gerard, Florida State University

Full Description:

This workshop explores generative AI's transformative impact on accounting education and research, focusing on critical developments through 2025 and beyond. We will examine three key dimensions and their potential implications for accounting practice and education:
(1) The evolution toward agentic AI and multi-agent systems,
(2) The impact of emerging AI technologies (including causal AI, small language models, and multi-modal AI), and
(3) The current and changing regulatory landscape, particularly the EU AI Act.

Participants will gain hands-on experience with current AI tools while exploring how AI-driven hyper-personalization and human-AI collaboration will reshape accounting education and practice. We will address critical questions about competitive advantage through AI adoption, cost implications, and the future of enterprise software customization. Special attention will be paid to data quality requirements and the security implications of connected AI systems.

Participants will leave the workshop with ready-to-implement tools and strategies for their classrooms and research work.

Format/Structure of the Workshop:

The workshop employs a blended learning approach combining interactive lectures, hands-on tool demonstrations, and collaborative exercises. Participants will engage in exercises examining how emerging trends, like agentic AI and regulatory changes, will affect their institutions, teaching practices, and research practices and opportunities. Each segment includes practical classroom implementation strategies and implications to research. Sessions conclude with structured time for tool practice and adaptation planning. Q&A opportunities will be provided throughout the workshop.

Intended Audience:

This workshop serves accounting faculty at all levels, including both teaching and research-focused individuals. It particularly benefits educators seeking to integrate AI tools

into their curriculum, explore new research directions in AI and accounting, and prepare students for an AI-enhanced accounting profession. No prior AI experience required.

Learning Objectives:

1. The Evolution Toward Agentic AI and Multi-Agent Systems
• Define agentic AI
• Trace the development of agentic AI
• Understand multi-agent systems
• Assess implications
• Explore real-world applications

2. The Impact of Emerging AI Technologies
• Define emerging AI technologies
• Explore causal AI
• Examine small language models
• Understand multi-modal AI
• Assess societal and economic impact

3. The Current and Changing Regulatory Landscape: The EU AI Act
• Understand the need for AI regulation
• Explore the EU AI Act
• Compare global regulatory approaches
• Assess the impact on industry