

AI and Accounting Firms: Efficiency, Sustainability, and New Consultancy Models

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Abstract

Artificial Intelligence (AI) is profoundly transforming the accounting profession by introducing innovative tools for automating accounting processes, managing taxation, and enhancing strategic consultancy. The integration of AI not only improves operational efficiency but also promotes corporate sustainability by optimising resource allocation, reducing errors, and providing more accurate predictive analyses.

This study examines the role of AI in the digital transition of accounting firms, assessing its impact on sustainable financial management and client relationships. Through an empirical analysis of firms of varying sizes, key factors for responsible digitalisation, barriers to adoption, and strategic opportunities presented by technological innovation are identified.

The findings highlight that AI adoption enhances competitiveness and the ability to deliver high-value services, while also supporting client firms in achieving economic and environmental sustainability goals. AI thus emerges as a strategic ally for the accountants of the future, fostering a more efficient, transparent, and sustainable approach to business management.

Keywords: Artificial Intelligence, accounting firms, digitalisation, strategic consultancy, corporate sustainability.