

## ESG Talk Series—AI and Tech Related Courses in the Department of Accountancy

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Prof. Hu Xiaoli, the Tech subject instructor in the Department of Accountancy, shared her views on the changing landscape of accounting from the perspective of artificial intelligence (AI) with her students.

Prof. Hu opened her speech by explaining how AI can assist with basic counting work, using examples such as bricks and cows, and how it can be applied to inventories in accounting. She then shared a letter she had received from one of her students, who had applied the knowledge learned in class and used the Python program to send confirmation emails to hundreds of clients. She thus illustrated how using AI can help students enhance their work efficiency.

She later discussed the digital storage and data centers established by many major corporations worldwide. She told the students that the availability of big data can help us improve risk assessments and regulation checks and even test the full population in auditing. AI tools can also be applied to the accounting profession, such as in tax cases and transfer pricing.

In terms of AI-related job opportunities, she cited Law and Shen's 2024 paper entitled "How Does Artificial Intelligence Shape Audit Firms?" (<https://pubsonline.informs.org/doi/10.1287/mnsc.2022.04040>) The paper suggests that using AI does not replace auditors, but rather changes the skills required for their jobs and improves audit quality. Prof. Hu continued by encouraging students to explore three levels of AI. First, they can begin by establishing what AI can do and identifying the characteristics of the tasks (e.g., repetitive or low level), and then ensuring that AI efficiently completes the tasks. Next, they can learn how to use well-developed AI tools. Finally, students with greater interest and ambition can learn how to perform complex coding by taking additional courses.



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She introduced students to two current courses in the Department of Accountancy: AC4161 - Accounting Information Systems and Emerging Technologies, and AC4382 - Contemporary Accounting and Business Issues: Global Perspectives. She also informed the students that the department will launch a new course on trending technology in the coming year.

In her concluding remarks, she encouraged the students to engage in continuous self-learning. In addition to studying in school, we all can explore the world with curiosity and pay attention to the latest developments in AI. The participating students appreciated and applauded her talk at the end of the session.