

Accounting in the Age of Automation: The IT Firms' Response to the Shifting
Scenario in Bangladesh

K.M. Alam & Co. Chartered Accountants

Prepared by

Md. Ashiqur Rahman Shovon

ID: 221011002

Supervised by

Wazir A F Ahmad, PhD

Associate Professor

Submitted in Partial Fulfillment of the Requirements for the Degree
Bachelor of Business Administration



December 2025

PLAGIARISM DECLARATION

1. I know that plagiarism means taking and using the ideas, writings, works or inventions of another as if they were one's own. I know that plagiarism not only includes verbatim copying, but also the extensive use of another person's ideas without proper acknowledgement (which includes the proper use of quotation marks). I know that plagiarism covers this sort of use of material found in textual sources and from the Internet.
2. I acknowledge and understand that plagiarism is wrong.
3. I understand that my research must be accurately referenced.
4. This assignment is my own work, or my group's own unique group assignment. I acknowledge that copying someone else's assignment, or part of it, is wrong, and that submitting identical work to others constitutes a form of plagiarism.
5. I have not allowed, nor will I in the future allow anyone to copy my work with the intention of passing it off as their own work.

Name: Md. Ashiqur Rahman Shovon.

ULAB ID # 221011002

Signature _____ Date _____

Internship/Project Report Approval Form

Student Name _____ ID No. _____

Major: _____ Year: _____

Mobile Phone: _____ Email: _____

INTERNSHIP/PROJECT INFORMATION

Internship

Organization: _____

Internship /Project Report Topic: _____

Term (Tick one): ☐ Spring 2025 ☐ Summer 2025 ☐ Fall 2025

SUPERVISOR APPROVAL

(Tick One)

☐ Approved ☐ Not Approved ☐ Partial Re-write ☐ Full Re-write

Remarks (For Not Approved): _____

Signature: _____

Date: _____

Name: _____

E-mail: _____

Phone: _____

Table of Contents

Part A

Sl no.	Particulars	Page No.
Chapter 1	Introduction	5
Chapter 2	About the Internship	8
Chapter 3	Self-Reflection	9
Chapter 4	Personal Development Plan	11

Part B

Sl no.	Particulars	Page No.
	Executive Summary	12
Chapter 1	Introduction	13
Chapter 2	Methodology	17
Chapter 3	Findings & Discussion	19
Chapter 4	Recommendations and Limitations	33
Chapter 5	Conclusion	35
	References	36
	Appendices	38

Part A

Chapter 1

1 Internship Preparation

1.1 Motivation for Internship

I am a student of the BBA program, concentrating on accounting. I want to pursue my higher studies and career as a “Chartered Accountant”. Because I consider those individuals to hold an honorable place in every society of any country. The composed attitude of a chartered accountant is what mesmerizes me. To me, they are very knowledgeable and wise in their line of work, and I hold a huge respect for them. And I also want to earn the same kind of respect for myself. For this reason, I considered to go through an internship in the final term before my BBA graduation, particularly in a CA firm where I believe I could actually observe and learn a few valuable things regarding chartered accountancy through the CA articulated students, their managers and the owners or partners of the firm.

1.2 The Search Process

I might be wrong regarding this matter but as far as I remember and believe, the CA firms do not usually go around advertising for hiring interns from undergraduate students because those are not exactly like a full-fledged business organization, they operate a bit differently than a regular business organization. The CA firms are like conservative and restricted towards the policies of Institute of Chartered Accountants Bangladesh (ICAB). Moreover, I have not seen or heard from the senior students about any CA firm visiting our university regarding hiring interns. Therefore, when I started my search, it was a bit of a question mark for me like how to even get started. For this reason, I sought one of my respected teacher’s kind attention and assistance regarding this matter, who is an Assistant Professor and a Fellow Chartered Accountant (FCA). Luckily, I was able to find an internship in K.M. Alam & Co. Chartered Accountants.

1.3 Interview Experience

To be honest, the interview session was not exactly what I was expecting. It was rather a very casual and very brief kind of conversation which is why I did not actually feel that nervous at that time. I was asked about myself, my goals and future goals especially regarding chartered accountancy if I really was aiming to become one. I then answered their questions one by one. I also informed them about my one remaining accounting concentration course which I intend to finish alongside the internship. Fortunately, I was allowed to do that. I then started off right after the interview. My opinion regarding this would be the same as I have mentioned in the Search Process (1.2); the CA firms do not usually expect to get requests from the final year or final semester university students for internship

opportunities. Now, I do not know if that violates any of the ICAB policies which I likely doubt about it. However, if it is not ethical or other sort of violation, the firms do not actually mind providing such opportunities for the interns who are aspiring to become a chartered accountant in future. That is the reason why I think I got off easily and got the opportunity to closely observe and learn what really happens inside a CA firm.

1.4 About the Organization

K. M. Alam & Co. (KMACO) is one of Bangladesh's long-established professional services firms, providing high-quality audit, assurance, accounting, taxation, and advisory services since 1967. With a heritage spanning over five decades, the firm has earned a reputation for integrity, technical excellence, and deep sectoral understanding.

Founded by Late Mr. Kazi Mesbah Ul Alam, FCA, this CA firm has quickly grown into a multi-partner practicing entity with both strong national presence and different international affiliations. Additionally, KMACO is also a proud member of the Alliot Global Alliance (AGA)- one of the world's leading multidisciplinary alliances of independent audits, accounting, and law firms.

KMACO has a team of five partners, each of them possessing about 20-25+ years of professional experience. The partner group ensures oversight, independence, and rigorous quality standards in all engagements.

Services

- Accounting, Auditing & Assurance Services
- Due Diligence (Revenue, Fees and Financial Verification)
- Internal Audit, Internal Control & Regulatory Compliance
- Expenditure Verification & Procurement Audit
- Taxation & VAT Advisory Services
- Financial Management Consulting Services
- Stock Valuation & Inventory Recording Systems
- Physical Asset & Inventory Verification
- Valuation Services
- Business Consulting and Process Optimization
- Corporate Risk Assessment
- Corporate Secretarial Services
- Information Systems Advisory
- Human Resource Management Consulting

- Business Process Outsourcing
- Post Implementation Impact Assessment
- Technical Audit of Development Projects

Vision 2027

As we approach our 60th anniversary, K M Alam & Co. (KMACO) looks toward an ambitious future. Building on our legacy as one of Bangladesh's most trusted accounting firms, we are determined to elevate our position as the premier Chartered Accountancy firm in the country while gaining recognition among South Asia's top professional services providers.

Core Values

- Integrity
- Business Partnership
- Accountability
- Respect

Chapter 2

2 About the Internship

2.1 Internship Responsibilities

Usually in CA firms, the CA articulated students take on their responsibilities and assignments. Their work is quite sensitive and important. So, as an intern, I wasn't really assigned to any specific role, instead I was assigned with different seniors during the period so that I can learn what a CA student really does in his/her daily life. So, the tasks that I was usually assigned to do under the senior students' supervision-

- Preparing Audit Engagement Letters
- Bank Statement Analysis
- Data Entry on Excel
- Learn about an organization's accounts
- Brief idea about E-Return
- Searching for challan on a-challan (for verification purpose)

I did not use to do the same tasks every day. The tasks used to rotate for me, which allowed me to learn about a part of the major responsibilities.

2.2 My Takeaway from the Position

During the internship period, although I did not have any fellow interns who I could talk and work with, I got to meet some interesting senior students in the firm. I enjoyed their company and I learned a lot from them. They were quite professional and friendly. That's why it was very easy for me to communicate with them. Whenever I used to get stuck in any work, I could always communicate with them easily to solve the issue. I also attended one of their Quickbooks related online sessions, for CA students only, where I was invited to join. This way, I learned about the ongoing trend inside a CA firm.

2.3 Relating to Academic Learning

Basic accounting knowledge is a must. Besides that, there were various concepts from the Assurance and Audit course that I saw practical application of such as the importance of the "Going-Concern" and "Break Up" basis in terms of auditing of several companies. Moreover, I also got a chance to investigate some of the past audit reports of some companies and their audit opinions which I learned about in the course.

Chapter 3

3 Self-Reflection

3.1 Likes and Dislikes about my workplace

There are quite a few things that I both liked and disliked about my workplace. Firstly, the thing I liked about my workplace is the office environment. There are separate spaces for partners, managers, and students. Then, office hygiene is also well maintained. Everyone in the office is quite aware of it. Talking about dislikes, there was not much to dislike about the organization. However, the office does not have a cafeteria facility, meaning there was no separate eating lounge or space during lunch hour which gave me a bit of discomfort. Besides, the file organization in the office had been a bit messy since I first joined. However, in my last week of internship period, the students were already sorting and organizing the file accordingly. Therefore, I hope that the office will become more decorated soon.

3.2 How I could do better and they could utilize me better

As an intern, I expect to utilize my academic knowledge and learn how those are applied in the real-world scenario. I am not all wise and have not learned everything at once in my academic studies. Even I have some knowledge gaps and am still in the process of learning new things. This internship helped me realize what I was lacking in terms of knowledge and skills and what I need to do to improve myself for the future. Whatever I learned in my university undergraduate program, I tried my best to apply for them. However, to me, I felt like CA studies are way more detailed and vaster where my knowledge of accounting gained from my BBA program was only a decent portion of it. To deep dive into the world of chartered accountancy, I need to learn more which I realized while being in an organization. The organization, on the other hand, has also supported me and tried to teach me a few things about the world of accountants. I don't know if it is appropriate according to ICAB rules or against any other audit policies, but I was hoping that they would let me witness an audit of an organization, not as an auditor but just as an observer so that I could understand the role and responsibilities of an independent auditor.

3.3 How they can improve for future interns

Again, as I have mentioned previously, the CA firms do not usually go around advertising for university interns. So, that could be a starting point for K.M. Alam & Co. They should communicate more with the university students who are studying accounting & finance and interested in preparing to become chartered accountants in the future. The firms should send representatives to the universities during job fairs, do some collaboration programs and promote themselves to get interested students on board and give them more opportunities. Yes, they obviously want to headhunt

the best students for the firm. That's why the odds will go up if they extend their search towards more universities, both public and private.

Chapter 4

4 Personal Development Plan

4.1 Short Term Goal (1-2 Years)

With the intervention of Artificial Intelligence in this era, I want to develop this specific tech skill popularly known as “Prompt Engineering”. I am pretty sure everyone around the world nowadays knows about OpenAI’s **ChatGPT**. This is a generative AI where a user posts a command prompt regarding problem solution mostly, and it does the job for the user. In this way, people have realized that the task completion time has drastically reduced along with much less hard work. So, I intend to learn this skill for which I have already enrolled in a course titled “Prompt Engineering for ChatGPT”, which is offered by Vanderbilt University and tutored by Dr. Jules White on Coursera Plus.

4.2 Long Term Goal (3-5 Years)

As for long-term aspirations, I have already mentioned that I want to continue my higher education. Therefore, after enrolling as a CA student, I do want to make it to the professional level clearance which is a part of my long-term plan. And after that, I will try to explore and apply in different Multi-National Companies (MNC) like Honda, ACI motors-Yamaha for internal audit postings or maybe even in compliance because I love bikes and hopefully start my career from there. The rest lies in the divine hands of the almighty Allah.

Skills That I Want to Learn for Future

- **Technical Skills**

Since I am an accounting student, I wish to learn about different accounting softwares like operating TallyPrime and Quickbooks and stay updated with accounting knowledge. Also, I plan to learn advanced MS Excel and take certification courses offered on Coursera Plus.

- **Soft Skills**

Since I am focusing on internal audits or compliance in future, I do want to work on my communications and teamwork more because I do not really talk much but since I will be moving up in the world, I guess I would need to work on those two eventually.

Part-B

Executive Summary:

This report addresses how AI is changing entry-level accounting positions in IT companies in Bangladesh by considering an internship experience and the responses from 15 IT organizations. The results of this report confirm that some of the IT firms have already automated routine tasks and works such as voucher processing, reconciliation and basic reporting, which is not only resulting in a faster workflow but also increased technical skills expectations. While the employers see AI as a means of increasing efficiency, on the other hand, the junior employees often find themselves under pressure to adapt to AI fast enough, without training. As a result, a clear skills gap has appeared to have formed particularly in software use, handling automation and analytical work. Overall, the study tries to emphasize that AI is not replacing junior accountants but altering what their roles would be changing from manual processing to more technology-driven and analytical.

Chapter 1: Introduction

1. Research Title:

Accounting in the Age of Automation: The IT Firms' Response to the Shifting Scenario in Bangladesh.

2. Research Objective:

The objective of the study will be as follows:

- To observe the difference between skills gained through university curriculum on Business Administration (Concentration on Accounting) and required based job skills for accounting related jobs in different IT organizations.
- To understand the ground information of the digitizing IT organization who are ready to adopt AI integration or already adopted AI within their office management software for smooth operation.
- To raise awareness among the students of the accounting major in business, how important it would be in future to be able to communicate and interpret AI features as a part of their job responsibilities.

3. Background of the study:

Artificial intelligence has been one of the hot topics discussed for the past couple of years. Along with many professions, the accounting profession is also experiencing fast-paced changes in the recent history. The world's biggest accounting firms like KPMG, Ernst & Young, Deloitte and PwC also known as the Big Four are leveraging AI for better service and results (Watson, 2025). Advances in artificial intelligence (AI), particularly in 2023, in the form of robotic process automation (RPA), machine learning (ML), and large language model-based (LLM) tools like ChatGPT (OpenAI), Gemini (Google), CoPilot (Microsoft) etc. are being blamed for the transformation of the traditional workflow of bookkeeping, auditing and compliance in the developed countries. Routine tasks, such as data entry, reconciliation and document verification, are gradually being automated, whereas human accountants are moving toward positions that require analytics, interpretation, system oversight and advisory services (PwC, 2025). AI is not only changing the nature of work but also skill requirements that employers expect from the employees these days, i.e. data literacy, being a professional skeptic with the outputs; communication and ethical judgments are receiving more importance. (Mukhopadhyay, 2023).

As mentioned above, large accounting firms, such as the Big Four, and other firms that provide technology-driven services, such as IT firms, have already integrated AI in many stages of their workflow. Firms are reporting productivity gains, accuracy of working on repetitive tasks, and a shift in human effort to strategic analysis and decision support (PwC, 2025). Nowadays, job postings

across developed countries have been increasingly demanding skills with cloud accounting platforms and automation tools and data analytics in addition to traditional accounting competencies (Reuters, 2024). Many countries have already started to adjust their graduate training to new skills requirements. Bangladesh has been slower in this process despite the efforts of local experts and organizations that have some background in accounting (as regular emphasis in the potential of AI through better transparency, simplified audit procedures and financial reporting is being emphasized by the Institute of Chartered Accountants Bangladesh) (New Age, 2023; Uddin, 2024). While international corporations, and a small but increasing number of forward thinking local firms are experimenting with AI-enabled approaches to auditing and automated bookkeeping systems, many small and medium-sized accounting practices still rely primarily on human processes and manual systems (Yasir Arafat et al. 2025). As a result, the entry-level accountants are beginning to get a reality check in Bangladesh. In some organizations, job responsibilities are already skewed toward analytical review, client communication and data-based decision-making. In others, traditional tasks such as voucher entry, manual reconciliation etc. still dominate but there is pressure over the graduates to learn some additional digital and analytical skills to keep themselves updated in the job market (Uddin, 2024; Mukhopadhyay, 2023). To stay on top of world-level professional trends, academic institutions, training providers, and employers may need to address the skills gap that comes from this gradual shift. Therefore, to see this difference, this topic is in need of a study. Ultimately, this study aims to clarify what skills are increasing in importance, what responsibilities are decreasing in importance, and ultimately how graduates can put themselves in a position of succeeding as AI becomes a core part of the accounting profession at both the global and national level.

4. Research Question:

What will be the kind of skill and job requirements in future for the fresh accounting graduates if AI starts to get adopted in IT organizations of Bangladesh?

5. Literature Review:

Artificial Intelligence (AI) has become among the most important technological parties in the process of change in the accounting profession in the global arena. During the last 10 years the automation systems, cloud accounting systems, machine learning audit systems and technologies of data driven decision have changed the tasks of accountants away towards a more analytical and technologically assisted task. Global studies have always indicated that the first to be implicated are the entry-level jobs since most of them are normally associated with monotonous preset jobs (Brynjolfsson and McAfee, 2017; Davenport and Ronanki, 2018).

Although the case does not indicate how much reliance is placed on automated systems, data entry,

transaction coding and simple financial reconciliations, the Association of Chartered Certified Accountants (ACCA, 2020) stresses that junior accountants rely more on automated systems all around the world. Activities that used to be done by the entry level employees are now taken care of by the smart software that improves the speed and reduces the human error factor. According to the World Economic Forum (2023) accountants, to be more specific- the new hires, should be able to adapt to the changing job arrangements as the employers increasingly seek with the new and distinct skills in digital fluency, critical thinking, and automated output interpretation.

In the same spirit, a study conducted by International Federation of Accountants (IFAC, 2021), has found out that Accounting professionals all over the world require greater competences in spheres like data analytics, information systems and digital reporting due to the introduction of AI as a part of standard accounting tools. This opinion is supported by the results of OECD (2021) which stresses that not only the works of accountants may change due to automation but also the way they work as manual processing of information are becoming decision support and risk assessment. AI-based technologies find more applications in audit industry to sample, to detect fraud, and to analyze anomalies which lessen the amount of time junior auditors use to conduct standard tests (Appelbaum et al., 2017).

Looking at the perspective of emerging economies, it has been found in studies that the early career accountants require training with the technologies, such as ERP systems, online accounting solutions, and artificial intelligence (AI)-powered analytics in order to be competitive in the labor market (Kozłowski et al., 2021). As a result of ensuring these new professional expectation to be taken care of, universities in most countries are restructuring accounting curricula with data analytics and digital capabilities (Richins et al., 2017).

In Bangladesh, the impact of AI is beginning but its process is slower. Automation tools are increasingly being used in large companies, multi-national companies, technology-oriented SME, and leading Audit companies. According to local research, recent digital systems help in the workload, avoiding the accounting mistakes, and increasing the velocity of the financial operations (Islam et al., 2021). Rahman and Akter (2022) found that most employers are today demanding that working people should have at least some basic skills in ERPs such as SAP, Oracle, Tally ERP, Zoho Books and QuickBooks for entry-level accountants. These expectations are in line with the world trends whereby technological expertise is becoming a prerequisite in the accounting profession.

The graduates of Bangladeshi accounting however tend to encounter the gaps in skills. A number of articles identify that the university courses in Bangladesh are mostly abstract and lack sufficient practical training on the usage of new accounting technologies (Khatun and Ferdous, 2020; Uddin and Chowdhury, 2023). As a result, new graduates often lack little practical digital competence to work in AI-enriched working places. Employers also indicate that there is a shortage of skills in areas of automating spreadsheets, financial modeling, and data visualization repeatedly (Rahman & Akter, 2022), which have become necessary due to AI tools providing a lot of financial information that

should be interpreted.

The other change towards the current time is seen in the role of the junior accountants. Entry-level workers are now being asked to help with budgeting, forecasting, and internal control reviews because the AI is capable of completing their peculiar duties like processing of invoices, bank reconciliation, and maintenance of ledgers (ACCA, 2020; IFAC, 2021). These emerging roles are in keeping with international studies by the World Bank (2020) who finds that automation does not actually remove accounting roles in the developing nations but transforms the nature of such jobs by demanding greater use of judgment and analysis. Ethical reasoning, communication and problem-solving are only human skills which cannot be replaced by artificial intelligence since professional judgement, contextual knowledge and ethical decision making cannot be replaced (Davenport and Kirby, 2016). The literature in general implies that entry-level accounting positions in the world as well as Bangladesh are being transformed in a certain degree by AI. The number of clerical jobs is on a decline but the jobs that require digital literacy, analytical skills and strategic thinking are on the increase. In order to cope with this changing scenario, universities, companies and training institutions are advised to together review the schemes of skill training and also prepare the graduates to work in an accounting world dominated by AI. The study shows clearly that people who are technologically and analytically competent will be in a better position to deal with the changing job market.

Chapter 2: Methodology

1. Research Design:

An exploratory research design is suitable in this study as the role of Artificial Intelligence (AI) in accounting remains immature in Bangladeshi organizations. Because the application of AI in organizational accounting procedures is sparse and unequally applied in industries, the study prioritizes emerging trends, attitudes, and skill deficits over developing causal relationships. In this sense, the study does not use any form of formal hypotheses or inferential statistical tests; rather, it aims to produce insights and future research agenda.

Qualitative thematic analysis was used, considering the exploratory character of the research and a small number of current companies in Bangladesh that are integrating AI into accounting functions. This is an appropriate approach when new phenomena demand more insight than statistical generalization. It employs thematic analysis to derive meaningful patterns, perceptions, and skill insights across respondents thereby enhancing the validity and applicability of the results.

2. Methods for Sampling and Data Collection:

- i. **Sampling Method:** Non-probability sampling; Snowball sampling method has been used due to time limitation.
- ii. **Data Collection Method:** Structured questionnaire has been set up and provided to the sample individuals for data collection.
- iii. **Data Analysis:** Thematic analysis method has been attempted to use for data analysis.

3. Sample Size and Participants:

According to Roscoe's rule of thumb, sample sizes from 30 to 500 are suitable for most of the research study (Roscoe, 1975).

- i. **No. of Organizations:** 15 companies. The participating organizations were mostly IT-based organizations.
- ii. **No. Of Respondents:** Employer/Head of accounts – 1, Junior level employee – 1.

Total sample size = $15 \times (1+1) = 30$

4. Name of the Participant Companies:

Hoshonto Technology	Sticky Learning	HRSOFT BD
Shastho Tech	Number One Accounting	Bengal Reach
Ta-ask	Ontik Technology	Riseup Labs
ASL	Dmoney	Dcastalia
ASL BPO	Cefalo Bangladesh	Kaz Software

5. Future Research Scope:

Although this research provides some insightful knowledge about the effects of AI on the entry-level accounting job in IT firms in Bangladesh, it also raises several directions for future research. Then not least, because the people we spoke to were mainly in technology-focused businesses, their exposure to digital tools, automation and data driven workflows is naturally more than exists in many traditional sectors. Future studies could compare these results with non-IT sectors such as manufacturing, retail, banking or NGOs in order to understand whether there is a difference in the pace and type of change by industry with a varying degree of digital maturity.

Another promising direction would be to look at the long-term career paths of junior accountants working in IT-driven environments. Because these firms have access to automation earlier than most, they may offer a glimpse of the way entry-level accounting jobs change over time. Tracking employee's skill development, job transitions and learning patterns would help to identify which competencies develop into major value as automation increases.

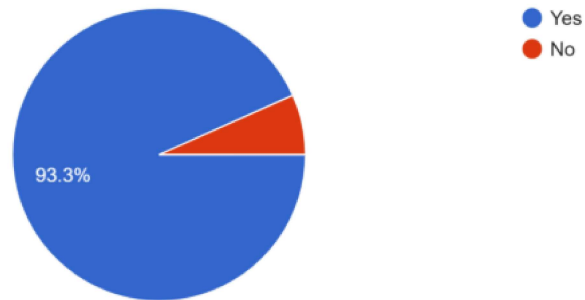
Finally, future studies may benefit from the use of mixed methods or a greater number of organizations. While qualitative insights allowed us to gain depth, integrating with quantitative measures such as competency assessments, job performance measures, and adoption rates of accounting technologies might have added more strength to the overall picture of how AI is transforming the accounting profession.

Chapter 3: Findings and Discussion

Employer Responses:

Has your organization adopted Artificial Intelligence for the accounting department?

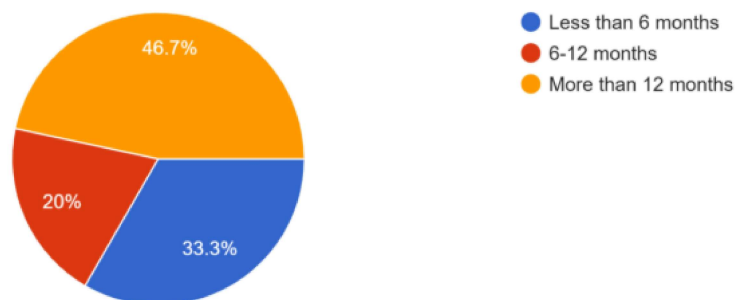
15 responses



This chart shows the percentage of the participant organizations that have been using AI in their accounting department. It seems that 93.3% of the organizations have responded to use AI in the department.

How long has it been since your organization adopted Artificial Intelligence for the accounting department?

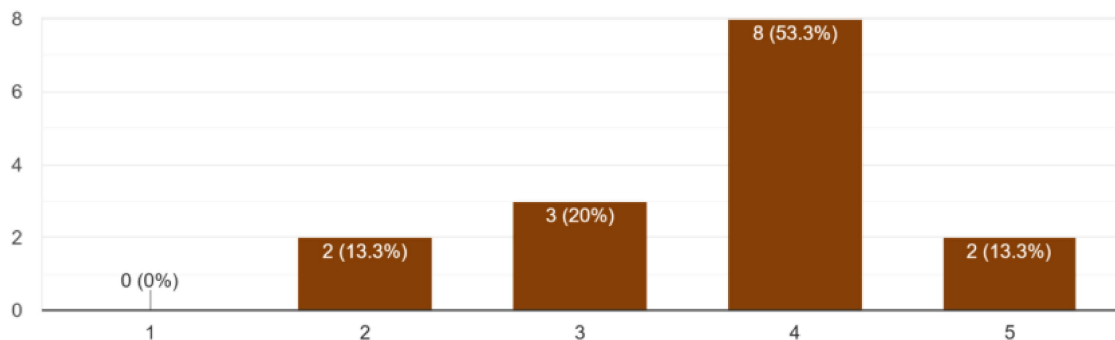
15 responses



This chart shows the period since the organizations' adoption of AI. From the responses, 46.7% of the company has implemented AI more than 12 months ago, where 33.3% only 6 months ago and for the rest of them, it has been 6-12 months.

Statement: The work efficiency of the accounting department has gone up because of the AI adoption.

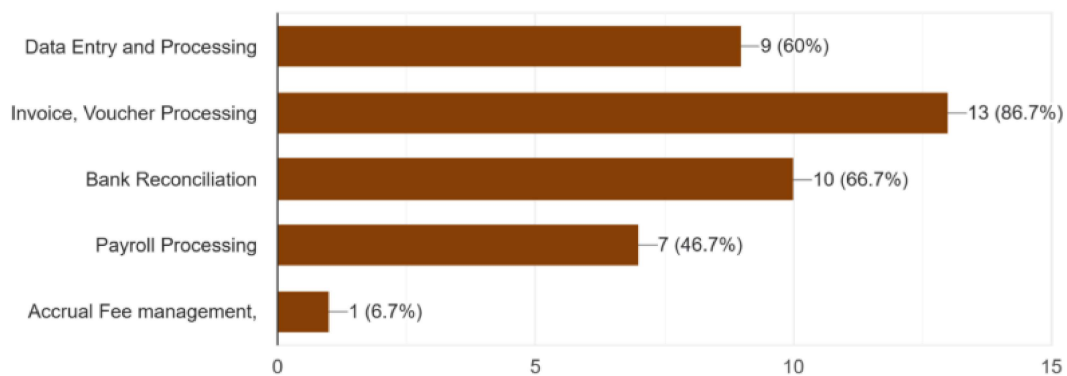
15 responses



This chart represents that most of the respondents (8) agrees that AI has improved their department's work efficiency.

What kind of entry-level accounting tasks are being done with the AI? (Select all that apply)

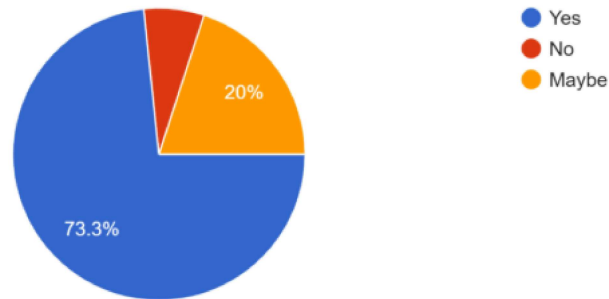
15 responses



From this chart, it seems that tasks like invoice and voucher processing are being done mostly by AI (86.7%). Then, it is mostly used for bank reconciliation and data processing. It also seems it is being used for payroll processing, and one unique response was it was being for accrual fee management.

Has there been any change for skill requirements in job postings of the accounting department because of the AI adoption?

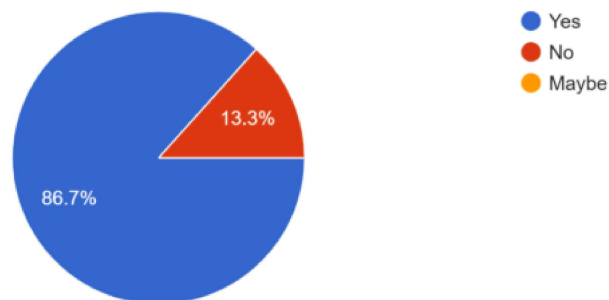
15 responses



This chart represents if the employers felt that there has been any change in the skill requirements for job postings. It seems that most of them (73.3%) responded positively.

Does your organization have the capability to provide training/workshops for the employees of accounting department on AI?

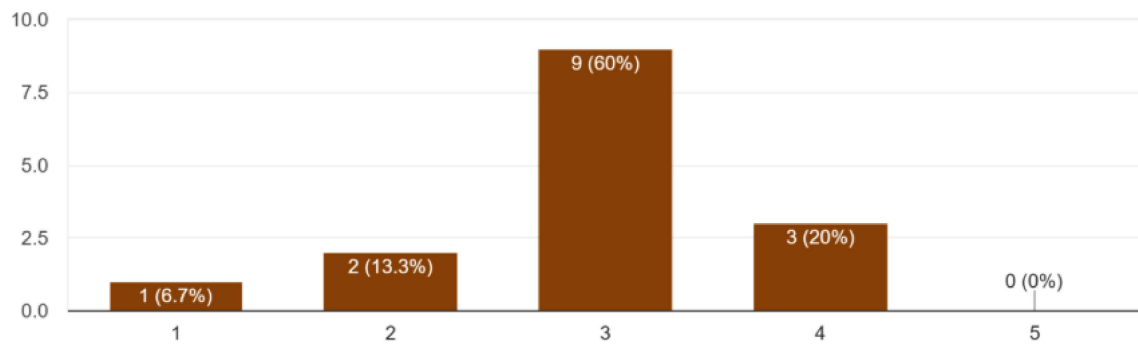
15 responses



This chart shows the capability of the organizations to train their employees about AI. It seems most employers (86.7%) believe that their organizations could train their employees.

Statement: AI adoption has caused mass employee turnover in the accounting department.

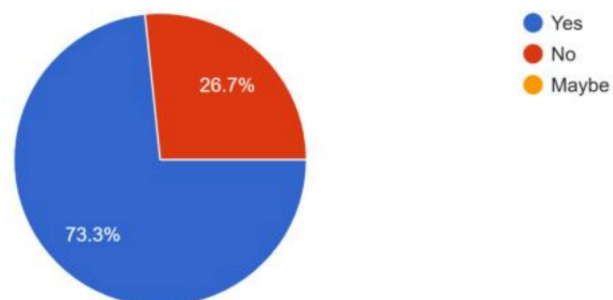
15 responses



In this chart, employers were asked if they thought AI implementation caused employee turnover. In response, 9 of them felt it was somewhat true.

Do you feel that AI might cause an issue regarding data security?

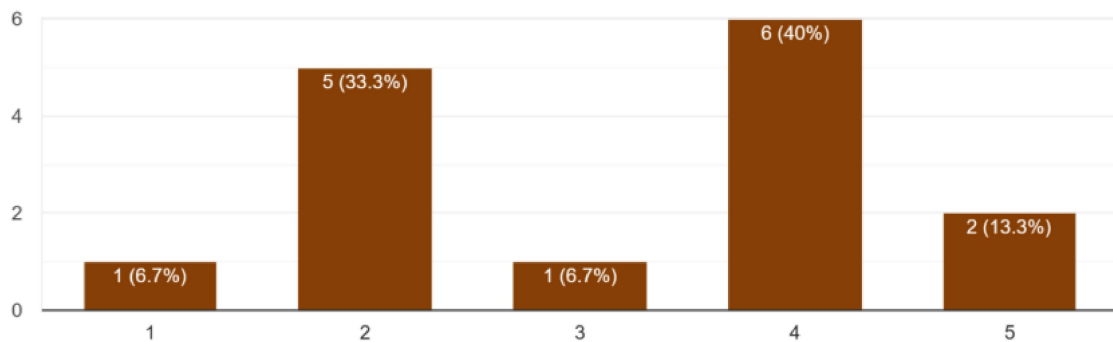
15 responses



Interestingly, in this chart, the employers were asked if they thought AI would cause issues with data security. The majority (73.3%) thought it might cause issues with data security.

Statement: As an employer/head of accounts, I feel that the entry-level accounting jobs will be taken over by AI.

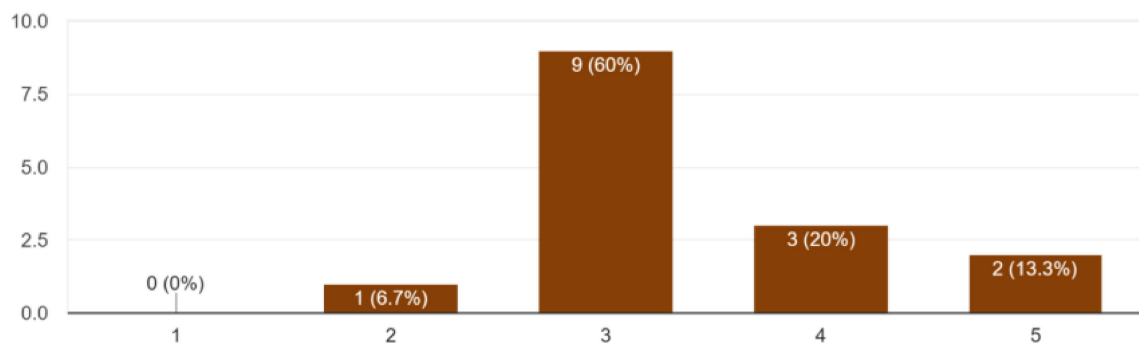
15 responses



In this chart, a mixed response can be noticed as some (6) agree that entry level jobs will be taken over AI, while others (5) thought it might not be the case.

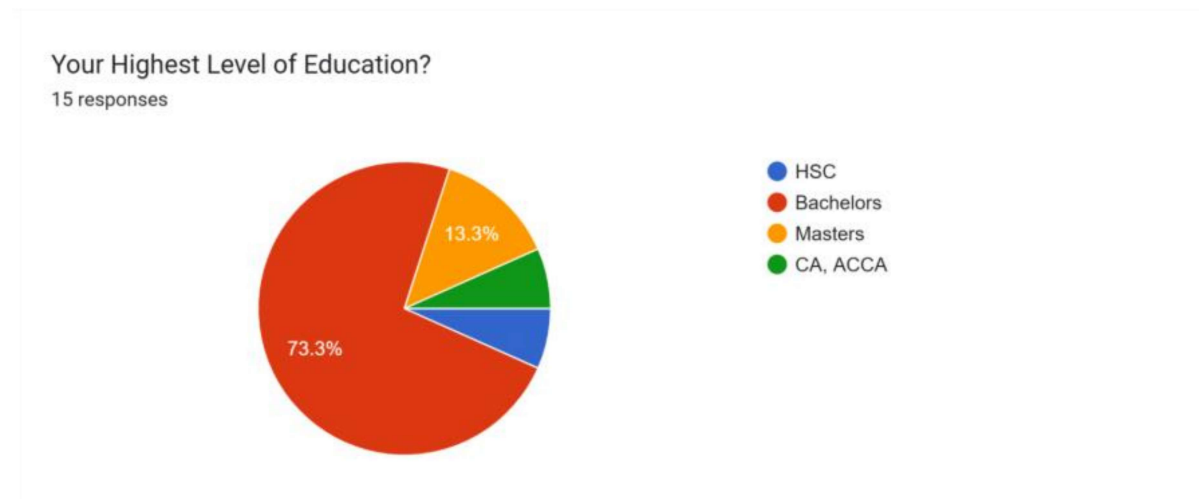
Statement: As an employer/head of accounts, I feel that the new entry-level accountants should also be efficient at using AI now.

15 responses



From this chart, it seems that most (9) employers think that entry level accountants should be efficient at using AI to some extent. Some (3) agreed to that statement, and 2 employers strongly agreed with the statement.

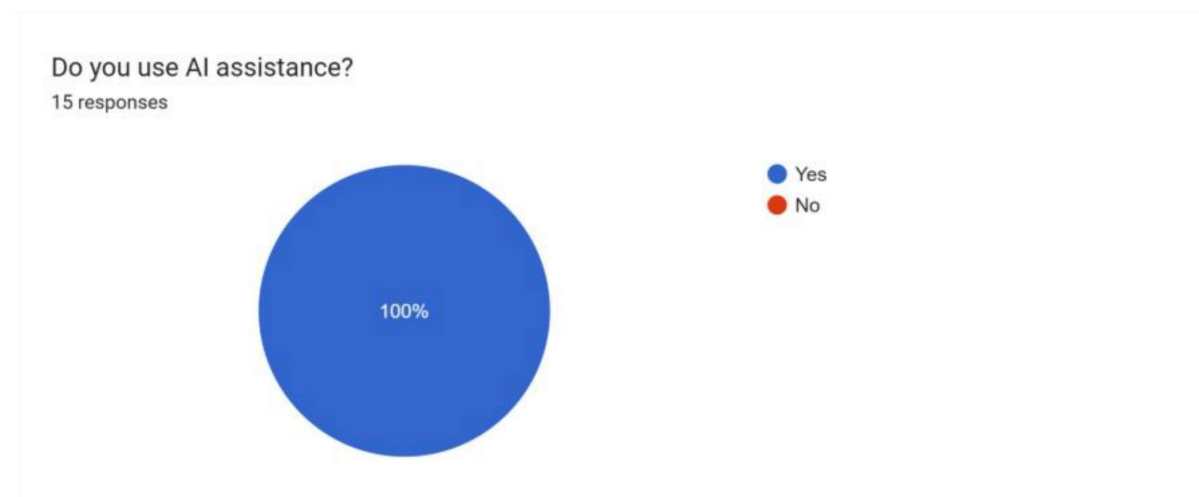
Employee Responses:



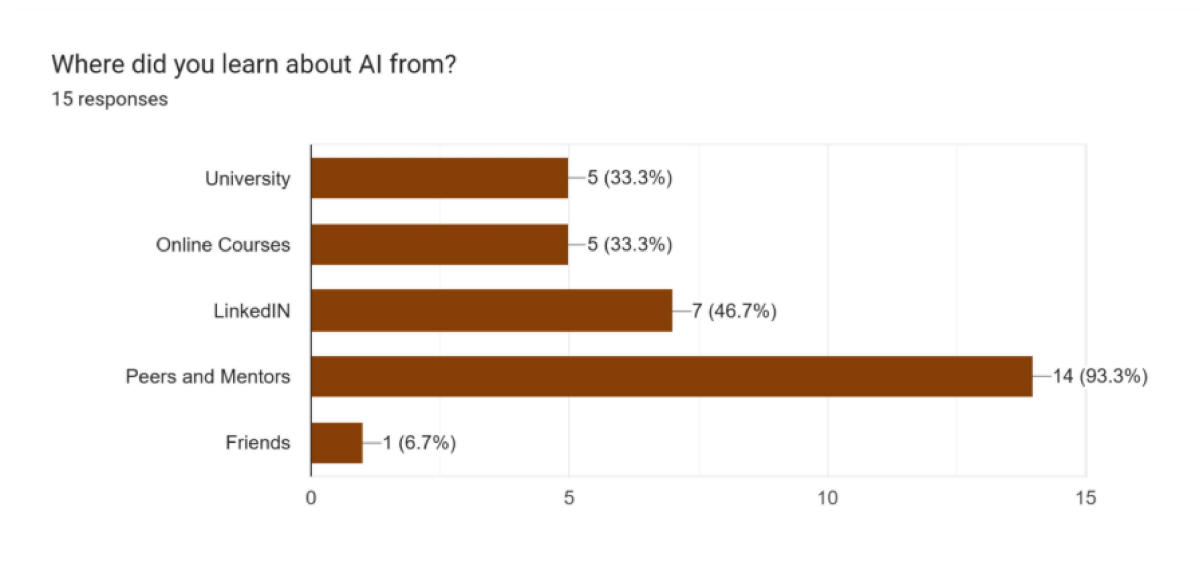
This chart represents the highest level of education a respondent received. Most of the employees completed bachelor's degrees while some completed master's level of education.



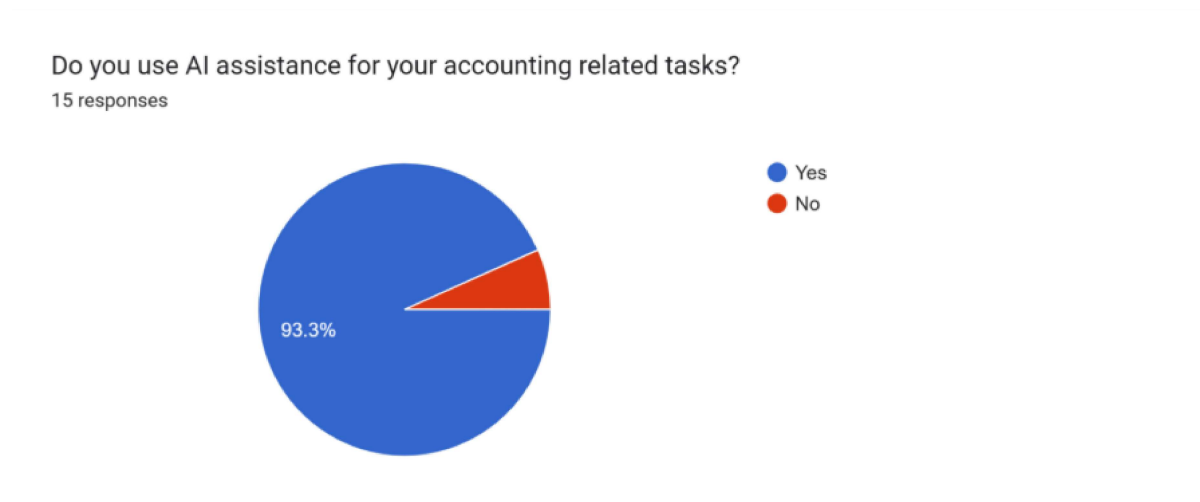
From this chart, it seems that most of the respondents were quite new to their organizations (80%).



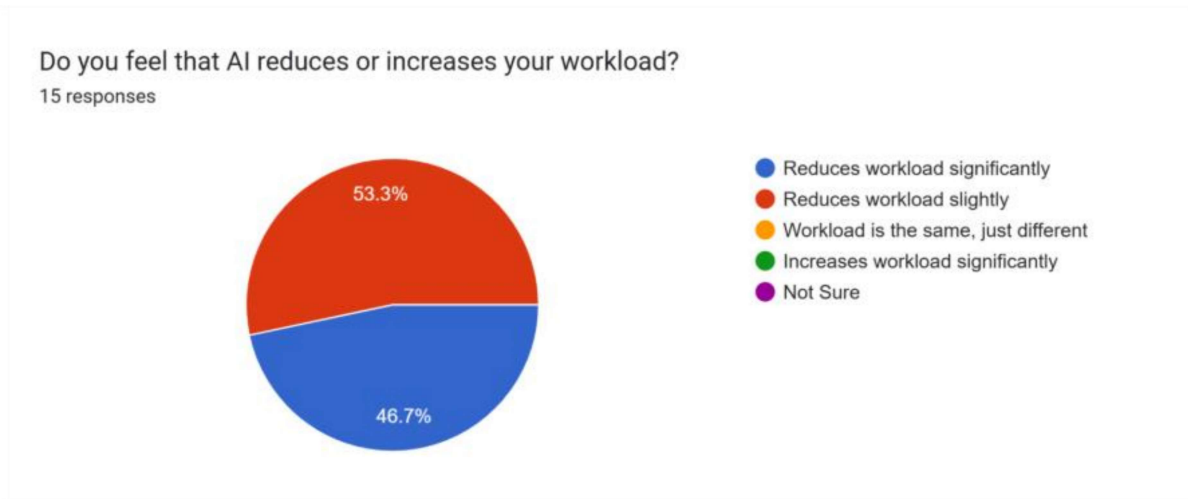
This chart is definitive that all respondents use AI assistance.



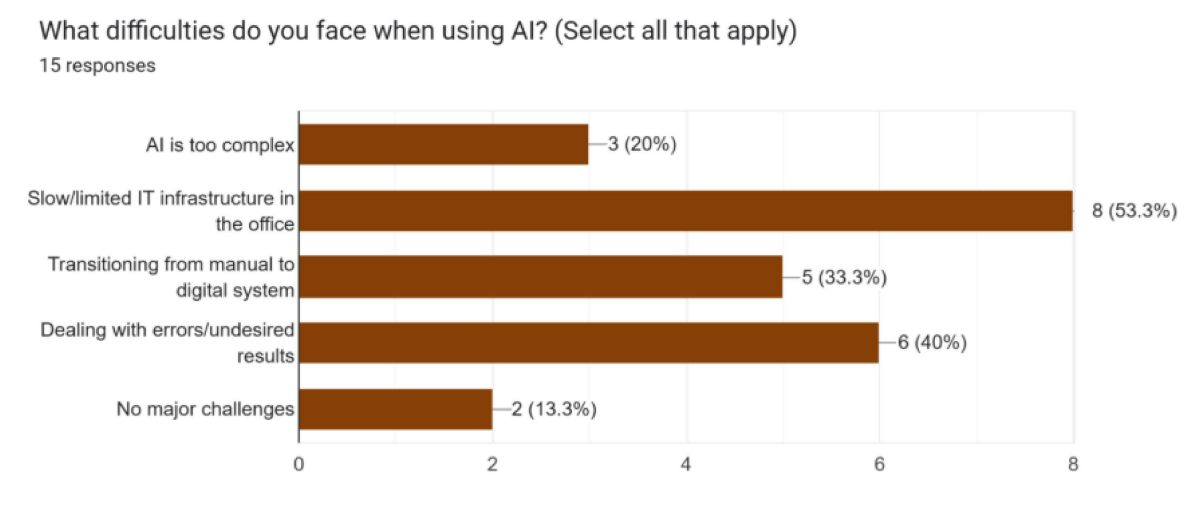
This chart says that most of the respondents learned about AI from their Peers & Mentors while others learned from LinkedIn, University and Online Courses in respective of percentage.



93.3% of the respondents replied that they use AI in their accounting tasks.



This is an interesting chart representation because the majority (53.3%) of the response to this question was that AI reduces their workload slightly.



For the employees, most of them responded that their IT infrastructure is limited in their offices, while there are other complaints like dealing with AI's undesired results or errors.

How have entry-level accounting tasks and responsibilities changed compared to what you expected during academics?

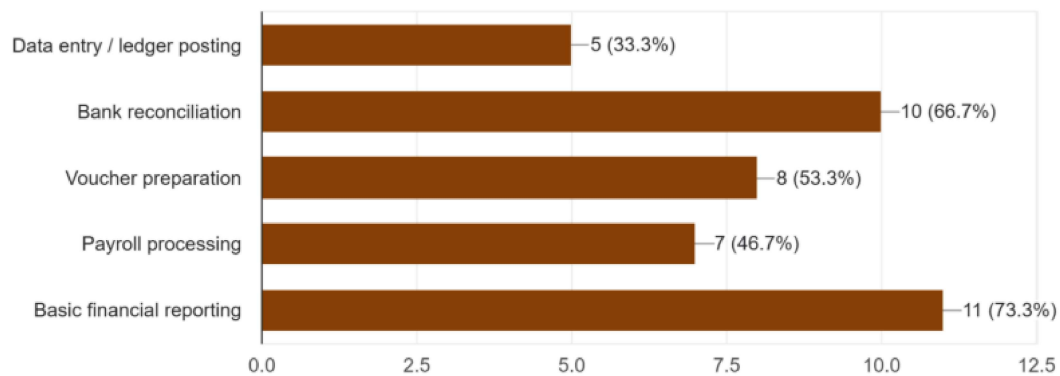
15 responses



From this chart, it clearly seems that the respondent's expectations and reality unexpectedly collided when they joined their organizations as their responsibilities were more technology-based and automated.

Which routine tasks do you feel are becoming more automated or technology-driven? (Select all that apply)

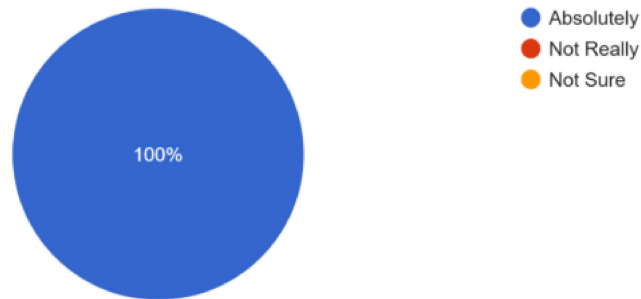
15 responses



From this chart, according to the employees' responses, basic financial reporting is becoming more automated or technology driven, then bank reconciliation, voucher preparation, payroll processing, and finally ledger posting respectively according to their percentage.

Because of the technical shift, do you feel that the junior accountants need to learn more advanced skills like AI?

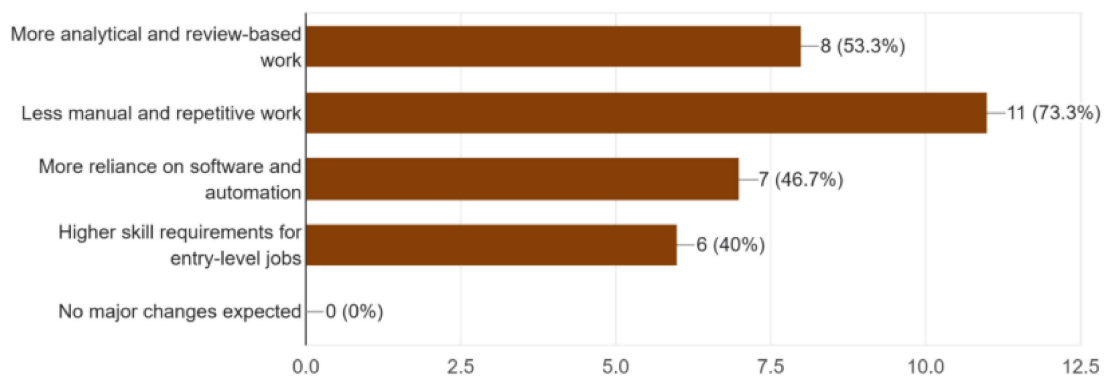
15 responses



This is a definitive chart of the respondents altogether and uniformly agreeing that junior accountants should learn to use AI now.

Finally, how do you think AI will change the role of junior accountants in the next 3–5 years? (Select all that apply)

15 responses



In this chart, it seems that most of the respondents (73.3%) think that there will be less manual and repetitive work because of AI.

Thematic Analysis:

1. Choice of Analytical Approach

For this study, an inductive reflexive thematic analysis, as outlined by Braun and Clarke (2006), was adopted. This approach was appropriate because:

- The data consisted of open-ended responses from both employees and employers across 15 organizations.
- The aim was to interpret their lived experiences and perceptions without forcing the data into pre-existing theoretical categories.
- The variation in response length required a flexible yet rigorous method capable of capturing both surface meanings and underlying assumptions.
- The analysis followed the six phases of reflexive thematic analysis—familiarization, initial coding, theme generation, theme refinement, theme definition, and narrative construction.

2. Familiarization With the Data

All answers were read several times so as to grasp how employees and employers described the ongoing technological change of accounting jobs, the issues they encountered, and what they expected from junior accountants. During this stage, some initial ideas began to emerge such as anxiety about digital transformation, frustration about manual work, training need not met, and competency demands shifted within organizations.

3. Initial Coding

The inductive coding strategy was used. Each unit of text of meaning was given a brief descriptive code. Below are examples of the codes that came out (not exhaustive):

Employee-Generated Codes:

"Struggling with adaptation" "Manual work too time consuming" "Burden of new tools" "Learning on the job without instruction" "Workload decreased and expectations increase" "Automation means less repetitive tasks"

Employer-Generated Codes:

"Transition from manual systems to digital systems" "Need for AI-ready workforce" "Skill gap in Junior accountants" "Difficulty in adopting automation" "Employees don't practice software enough" "Increasing dependence on analytics"

Both groups often referred to the same phenomenon of fast technological change but expressed different feelings and expectations. It was this contrast that came to the fore for the final themes.

4. Searching for Themes

Cluster coding was done by putting the codes into larger patterns of meaning. For example:

- Codes relating to struggle, stress or difficulty in adapting grouped into Digital Adaptation Pressure.
- Codes referring to lack of training need for upskilling, skills gap formed Rising Competency Demands.
- Codes referring to automation eliminating manual work resulted in Shifting Nature of Accounting Work.

The thematic map indicated **three** major thematic clusters for both groups.

5. Reviewing & Revising Themes

Themes were perfect to make sure that they had the capacity to get the depth and variation in the data together with keeping them different from one another.

For example, employee concerns about "feeling overwhelmed" and employer statements about "employees being slow to adopt automation" were grouped under a single theme but their points of view were maintained as sub-patterns under that theme.

After iterative refinement, the themes settled into **three** broad themes.

6. Final Themes

Theme 1: Negotiating Pressure of Digital Transformation

Both employees and employers recognised that transition from manual to digital processes is inevitable, but they felt it in different ways.

Employees described the transformation as difficult, many say they have felt the pressure to adapt to it quickly:

"Going from manual to digital is not easy without appropriate training." "I still feel that I am learning the software everyday."

Awareness of infrastructural and technological challenges notwithstanding, employers favored to conceptualize the transition as a necessary organizational evolution:

"We are shifting from manual to digital systems and staff has to catch up." "AI is still complicated by the team with the limited IT infrastructure."

This theme reflects a common recognition of change yet denoting different emotional climates - stress among employees, and expectation-driven urgency among employers.

Theme 2: Rising Expectations of Skills and Widening Competency Gap

A strong pattern across the data set was the perception that junior accountants need much more advanced skills than in previous years.

Employees identified the need for constant learning:

"I must grow up in more advanced skills, especially around automation." "There is pressure to learn without training."

Employers directly said that current skill levels are not high enough:

"Graduates do not have practice with accounting software." "We need more AI literate junior staff."

The theme of this is that there is a growing disconnect between what organizational expectations are and what employees perceive they are getting in terms of preparation or help. This is consistent with the broader literature on skill-biased technological change, where the process of technological adoption increases the competency requirements at a faster rate than the structure of training is able to develop.

Theme 3: A Changing Role for Junior Accountants in the Era of Automation

Both groups expected a distinct change in what junior accountants will do in the next 3-5 years.

Employees expected:

"Less manual work & more analytical jobs." "Automation will make the jobs more repetitive."

Employers emphasized:

"Increasing dependence on software and automation." "Junior accountants will be more interpretation and review based."

In both groups there was agreement on the fact that automation will not abolish junior positions but will redefine them. Repetitive tasks are likely to be reduced, while analytical interpretation, technological handling, and decision support will be more central.

This theme is representative of the vision of what accounting roles look like when they're forward-thinking and transformative under AI-driven systems.

7. Integrating the Themes with the Narrative of the Study

Together, these themes paint a consistent picture:

- IT Organizations are experiencing slow but fast technological changes that exert pressure at individual and structural levels.
- Skill parties are rising more quickly than training opportunities, creating, however, a sizable competency gap.
- Junior accountants are expected to graduate from being manual processors to being analytical and technology-assisted accountants, which is a significant shift from the job design perspective.

These insights show the reciprocal role of employees and employers in shaping, experiencing and negotiating the impact of AI and automation in accounting functions.

Chapter 4: Recommendations and Limitations

Recommendations:

1. Enhance the digital and analytical skills as part of an organizational training

Many employees reported that they were uncomfortable in adapting to new accounting software and automation tools. Employers, on the other hand, assumed that fresh hires would be "already comfortable" with these systems.

In order to bridge this gap, organizations should introduce structured digital upskilling programs incorporating practical workshop sessions on ERP systems, data analytics capabilities in Excel/Power BI, cloud bookkeeping platforms, automated reconciliation tools, etc. Instead of expecting new graduates to learn it all on their own, creating a constant training cycle will help employees adjust quicker and function with confidence.

2. Work with universities to make curriculum relevant to the workplace

One of the strongest themes was the disconnect between what was taught in the classroom and what was expected in the job - and in particular, practical exposure to software and real accounting datasets.

Companies can do more of this - partner with universities to influence course modules, provide guest lectures, provide accounting lab sessions, or share datasets based on real-life cases. When students graduate with actual technical familiarity, that means less time for employers to do basic onboarding, as well as smoother transitions for graduates into their jobs.

For example, Sticky Learning Academy, an EdTech platform and one of the respondents of questionnaire survey, is an initiative of forming a bridge among academia, industry, students and employers by providing unique curriculum that align with organizations' real needs.

3. Redesign the jobs of junior accountants with clearer responsibilities and realistic work loads

Both the employees and the employers indicated that automation altered the form of entry-level work: some work has been simplified, while other work has become more judgmental, requiring monitoring of systems or interpreting of data.

Organizations need to redefine job descriptions, with junior accountants knowing precisely what tasks are still done manually, what tasks need to be managed in terms of automated processes, and what tasks require analytical thinking. Clearer scopes reduce burnout and confusion, as well as role conflict: both issues were cited repeatedly in the responses.

4. Establish a culture of learning and experimentation

From the responses, the employees mostly mentioned the feeling "behind" or "not fully prepared" when new systems are introduced. This is revealing more of a psychological barrier rather than a technical barrier.

Encouragement of a learning-oriented environment where mistakes are regarded as part of adaptation helps staff to remain motivated. Managers can introduce peer-learning circles, shadowing opportunities and periodic refresher sessions, so the employees stay updated without fear or pressure.

5. Integrate AI and automation at a gradual pace coupled with proper change management

One of the main findings was that many employees were overwhelmed when tools were suddenly rolled out, with no proper explanations. Employers recognized this pressure but had not had a structured transition plan in most cases.

Organizations need to focus on introducing technology in phases with demonstrations, small pilot groups and open Q&A sessions. When employees know why a tool is being implemented and how it will impact their day-to-day jobs, there is less resistance and the adoption is smoother.

Limitations of the study:

Despite the effort, this study still might not be free of errors. There were certain limitations like:

- **Time limitation:** This report was done within a 4-month semester, which is notably a short period for proper research.
- **Resource limitation:** Since there were limited literature and not enough information on the topic, the report might not represent a proper representation.
- **Sampling Error:** The snowball sampling method is known for its selective bias and overall diversity lacking. Therefore, the sample respondents might not represent the actual response of the population.

Chapter 5: Conclusion

This study sought to know the impact of the emergence of artificial intelligence and automation and the changes in the skills and expectations of the accounting profession from entry-level accountants in IT companies in Bangladesh. By analyzing the viewpoints of employees and employers from several IT companies, a clear picture emerged; the accounting profession is going through a quiet, but very significant shift. Routine work is being more and more automated and going into increasingly digital formats, whereas the need for digital literacy, analytical thinking, and adaptability is witnessing a steady growth.

Employees said they were both excited and challenged by the speed of change in technology. Many wrote that although new tools eliminated tedious work, they had also added the need for constant learning and a new level of understanding on software and data. Employers, on the other hand, tended to focus on graduates who must get out of the box of traditional bookkeeping and become part of the more technologically enabled processes. The difference between university preparation and the expectations of workplaces was one of the most consistent concerns posed or expressed by both sides. Administering the theme aspect also showed the role of the junior accountants is also being redefined. Instead of just handling the manual work, they are now required to interact with the automated system, verify the output, analyze any inconsistency, etc. Reporting activities, etc. also became complex for them. This is not a technical transition. It requires confidence, problem-solving skills along with being able to keep on learning as systems evolve.

In aggregate, the results point out a profession under transition, no one less to the dissolving taking apart the entry level accounting job responsibilities where the value of accounting work increasingly relies on how viably the individual and organization are adjusted to the autarky. The study increases the need for better partnership between employers, universities, and training providers that will ensure learning keeps up with industry needs. With the proper support, the shift towards AI enabled accounting does not negate the human contribution, but rather transforms it to open up a vista for more meaningful, analytical, and strategic work for accountants of the future in Bangladesh.

References:

- Appelbaum, D., Kogan, A., Vasarhelyi, M. A., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. *International Journal of Accounting Information Systems*, 25, 29–44.
- ACCA. (2020). *Future ready: Accountancy careers in the 2020s*. Association of Chartered Certified Accountants. <https://www.accaglobal.com>
- Braun, V. and Clarke, V. (2006). Using Thematic Analysis in Psychology. *Qualitative Research in Psychology*, 3, 77-101.
<http://dx.doi.org/10.1191/1478088706qp063oa>
- Brynjolfsson, E., & McAfee, A. (2017). *Machine, platform, crowd: Harnessing our digital future*. W. W. Norton & Company.
- Davenport, T. H., & Kirby, J. (2016). Only humans need apply: Winners and losers in the age of smart machines. *Harvard Business Review Press*.
- Davenport, T., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review*, 96(1), 108–116.
- Ernst & Young (EY). (2023). How AI and automation are redefining the future accountant. EY Global Insights. <https://www.ey.com>
- IFAC. (2021). *The role of accountants in the age of intelligent automation*. International Federation of Accountants. <https://www.ifac.org>
- Islam, M. S., Rahman, M., & Hossain, M. (2021). Adoption of automation in South Asian accounting firms: Opportunities and challenges. *Asian Journal of Accounting and Governance*, 16(1), 45–56.
- Khatun, R., & Ferdous, J. (2020). Readiness of accounting graduates for the digital era: Evidence from Bangladesh. *Journal of Business and Technology Studies*, 5(2), 76–90.
- Kozlowski, S. W., Chao, G. T., & Jensen, J. M. (2021). Enhancing workforce digital skills: Implications for education and training. *Annual Review of Organizational Psychology and Organizational Behavior*, 8, 165–190.
- Mukhopadhyay, D. (2023). *Artificial intelligence and the future of the accountancy profession: Implications, challenges and opportunities – A critical study*. *The Cost and Management*, 51(6), 04–11.
- New Age. (2023, May 31). Human-guided AI will make accounting transparent: Experts. *New Age (Bangladesh)*.
- OECD. (2021). *Automation, skills use and training*. Organisation for Economic Co-operation and Development. <https://www.oecd.org>
- PwC. (2025). *The Fearless Future: PwC's 2025 Global AI Jobs Barometer*. PwC.

- Reuters. (2024, December 17). AI startup Basis raises \$34 million for accounting automation 'agent'. *Reuters*.
- Rahman, T., & Akter, S. (2022). Skill gaps among accounting graduates in Bangladesh: Employers' expectations and academic preparation. *Journal of Business and Management Studies*, 12(2), 88–97.
- Richins, G., Stapleton, A., Stratopoulos, T. C., & Wong, C. (2017). Big data and accounting: Implications for education. *CPA Journal*, 87(6), 20–27.
- Roscoe, J. T. (1975). *Fundamental Research Statistics for the Behavioral Sciences* (2nd ed.). New York: Holt, Rinehart and Winston.
- Uddin, S. M. M. (2024, November 10). The future of accounting: How AI is redefining the role of accountants. *The Business Standard*.
- Uddin, M. M., & Chowdhury, S. (2023). Assessing digital competency among Bangladeshi business graduates. *Asian Journal of Management Research*, 14(1), 112–125.
- Watson, J. (2025, July 31). *How do different accounting firms use AI?* Ace Cloud Hosting. <https://www.acecloudhosting.com/blog/how-accounting-firms-use-ai/>
- World Economic Forum. (2023). *The future of jobs report 2023*. World Economic Forum. <https://www.weforum.org>
- World Bank. (2020). *The future of work in South Asia*. World Bank Publications.
- Yasir Arafat, A. B. M., Chowdhury, M. M., Hossain, M. M., Uddin, M. H., & Akter, S. (2025). Impacts of artificial intelligence on auditing quality: A case study in Chattogram city, Bangladesh. *International Journal of Accounting and Economics Studies*.

Appendices

Codebook:

Theme 1: Navigating the Pressure of Digital Transformation

Definition: The experiences and perceptions related to the transition from manual to digital/automated systems, including emotional responses and organizational challenges.

Code	Description	Generalized Extract
Struggling with adaptation	Difficulty adjusting to new digital tools and workflows	"Transitioning from manual to digital is difficult without proper training."
Technical barriers	Issues related to infrastructure, system readiness, or slow tools	"AI is too complex due to limited infrastructure."
Learning on the job	Need to self-learn or adapt continuously	"I feel I am learning the software every day."
Organizational shift	Employer-led push toward automation or digitalization	"We are moving from manual to digital systems."

Theme 2: Growing Skill Expectations and the Expanding Competency Gap

Definition: The rising expectations for technical and analytical skills among junior accountants and the perceived gap between current competencies and required abilities.

Code	Description	Generalized Extract
Skill gap	Perceived mismatch between skills required and skills possessed	"Graduates lack practice with accounting software."
Need for AI/digital skills	Increased need for using software, automation, and analytics tools	"Junior accountants need advanced skills like AI."
Lack of formal training	Absence of structured organizational learning support	"There is pressure to learn without structured training."
Increasing expectations	Employers expecting greater readiness and technical capability	"We need more AI-literate junior staff."

Theme 3: A Reconfigured Role for Junior Accountants in the Age of Automation

Definition: Changing nature of accounting tasks with more emphasis on analytical, review-based, and tech-enabled responsibilities.

Code	Description	Generalized Extract
Less manual work	Reduction of repetitive tasks through automation	"Automation will reduce repetitive work."
More analytical tasks	Shift toward review, interpretation, and decision-support tasks	"More review-based work in the future."
Reliance on automation	Increased use of software and AI tools for core functions	"Greater reliance on software and automation."
Evolving job role	Projection of shifting responsibilities for junior accountants	"Roles will be more analytics focused."

Thematic Map:

Technological transformation is reshaping accounting functions, widening skill expectations, and redefining the role of junior accountants.

Thematic Structure:

1. Digital Transformation Pressure

- Struggling with adaptation
- Technical barriers
- Learning on the job
- Organizational shift

→ **Leads to** →

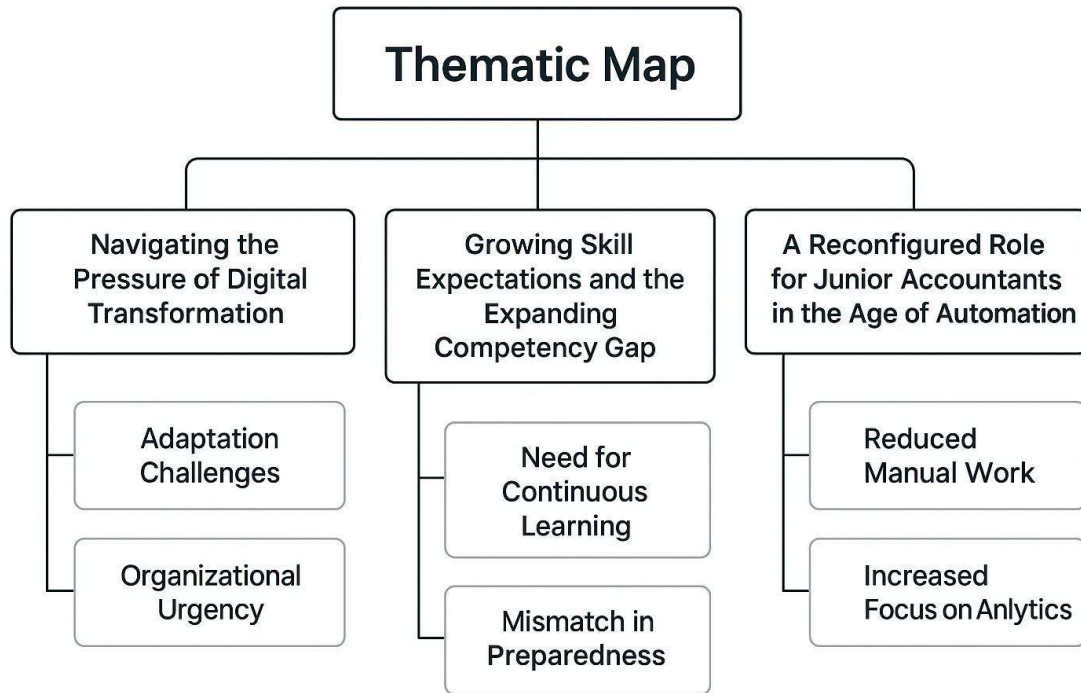
2. Rising Skill Expectations & Competency Gap

- Skill gap
- Need for AI/digital skills
- Lack of formal training
- Increasing expectations

→ **Contributes to** →

3. Reconfigured Role for Junior Accountants

- Less manual work
- More analytical tasks
- Reliance on automation



Questionnaires:

Employer Questionnaire:

1. Has your organization adopted Artificial Intelligence for the accounting department?
2. How long has it been since your organization adopted Artificial Intelligence for the accounting department?
3. What kind of entry-level accounting tasks are being done with the AI? *(Select all that apply)*
4. Statement: The work efficiency of the accounting department has gone up because of the AI adoption.
5. Has there been any change for skill requirements in job postings of the accounting department because of the AI adoption?
6. Does your organization have the capability to provide training/workshops for the employees of the accounting department on AI?
7. Statement: AI adoption has caused mass employee turnover in the accounting department.
8. Do you feel that AI might cause an issue regarding data security?
9. Statement: As an employer/head of accounts, I feel that the entry-level accounting jobs will be taken over by AI.

10. Statement: As an employer/head of accounts, I feel that the new entry-level accountants should also be efficient at using AI now.

Employee Questionnaire:

1. Your Highest Level of Education?
2. How long has it been since you joined the organization?
3. Do you use AI assistance?
4. Where did you learn about AI from?
5. Do you use AI assistance for your accounting related tasks?
6. Do you feel that AI reduces or increases your workload?
7. What difficulties do you face when using AI? *(Select all that apply)*
8. How have entry-level accounting tasks and responsibilities changed compared to what you expected during academics?
9. Which routine tasks do you feel are becoming more automated or technology-driven? (Select all that apply)
10. Which routine tasks do you feel are becoming more automated or technology-driven? (Select all that apply)
11. Finally, how do you think AI will change the role of junior accountants in the next 3–5 years? (Select all that apply)

INTERNSHIP PROPOSAL FORM

Name:	Md. Ashiqur Rahman Shovon
ID:	221011002
Department:	ULAB School of Business
Supervisor's Name (Faculty):	Dr. Wazir A F Ahmad
Organization Name:	K. M. Alam & Co. Chartered Accountants
Internship Title:	Accounting in the Age of Automation: The IT Firms' Response to the Shifting Scenario in Bangladesh.

.....
Student's signature
Date: 15.10.2025

.....
Supervisor's signature
Date:



K. M. ALAM & CO.
CHARTERED ACCOUNTANTS



September 13, 2025

The Focal Point

**The Offices of BBA Program and Career & Placement,
University of Liberal Arts Bangladesh, Dhaka**

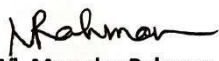
Subject: Internship Acceptance Letter and No Reservation of Enrolling a Course during Internship.

Dear Concern,

We are pleased to inform you that Mr. Md. Ashiqur Rahman Shovon, bearing ID/Roll: 221011002 is selected for Internship Program in our organization for a period of 3 months starting from September 13, 2025. Besides, we have no objection or reservation regarding enrolling a course during internship.

Thank you.

Yours sincerely,

 13/09/2025
Md. Masudur Rahman
Partner
K. M. Alam & Co.
Chartered Accountants

ORIGINALITY REPORT

5%	4%	3%	3%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to University of Liberal Arts Bangladesh Student Paper	3%
2	Ebrahim Mohammed Ahmed, Mesud Mohammed Akmel, Gurudutta P. Japee. "The Effect of Artificial Intelligence on Accounting Practices and the Future Role of Accountants", International Journal of Innovations & Research Analysis, 2025 Publication	<1%
3	cjetmf.net Internet Source	<1%
4	internationalbanker.com Internet Source	<1%
5	nova.newcastle.edu.au Internet Source	<1%
6	www.afr.com Internet Source	<1%
7	pmc.ncbi.nlm.nih.gov Internet Source	<1%
8	Joanna Paliszkiewicz, Jerzy Gołuchowski, Magdalena Mądra-Sawicka, Kuanchin Chen. "Building Trust in the Generative Artificial Intelligence Era - Technology Challenges and Innovations", Routledge, 2025 Publication	<1%

9	Powell, Jason Richard. "Human Resource Professionals' Perceptions of Trust in Explainable Artificial Intelligence Hiring Software", National University, 2024 Publication	<1 %
10	www.tandfonline.com Internet Source	<1 %
11	Melinda Timea Fülöp, Constantin Aurelian Ionescu, Nicolae Măgdaş, Maria Cristina Ştefan, Dan Ioan Topor. "Digital Transformation of the Accounting Profession at the Intersection of Artificial Intelligence and Ethics", Economics, 2025 Publication	<1 %
12	dspace.bracu.ac.bd:8443 Internet Source	<1 %
13	ijsab.com Internet Source	<1 %
14	www.growingscience.com Internet Source	<1 %
15	www.mdpi.com Internet Source	<1 %
16	Junli Wang. "Current Application Status, Challenges, and Future Prospects of Artificial Intelligence in the Accounting Field", Journal of Computer Science and Digital Technology, 2025 Publication	<1 %
17	Maddison, Andrew. "How can an Academic Accounting Education Remain Relevant Given that the use of Technology is Transforming the Role of the Accountant?", University of	<1 %

Northumbria at Newcastle (United Kingdom),
2024

Publication

18

Michał Szostak. "AI and Humanistic
Management - Aesthetics in Managerial
Theory and Practice", Routledge, 2025

Publication

<1 %

Exclude quotes Off
Exclude bibliography On

Exclude matches < 6 words