International Journal of Research and Applied Innovations (IJRAI)

| ISSN: 2455-1864 | www.ijrai.org | editor@ijrai.org | A Bimonthly, Scholarly and Peer-Reviewed Journal |

||Volume 8, Issue 6, November–December 2025||

DOI:10.15662/IJRAI.2025.0806013

The Erosion of the Self: Human Subjectivity and the Rise of Algorithmic Oligarchy

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ABSTRACT: The paper will discuss how the human subjectivity can be reduced in the era of artificial intelligence (AI) and what the severe consequences of this fact are in terms of individuality and moral decision-making. With AI systems taking over more and more control over human experience, there is an increased force of an algorithmic conformity, whereby individual emotion, creativity, and morally informed decision-making are overshadowed by the optimization of data. This loss of individuality is noticeable especially in professions such as the accounting field where AI is slowly encroaching on its human control and judgment by automating functions such as auditing, financial analysis and reporting. The paper will discuss that although AI is efficient, it develops a paradox of human uniqueness and professional ethics undermined. Investigating the accounting sector case studies, the paper will focus both on the positive and negative aspects of AI integration, and it is essential to find a compromise between the development of technologies and the retention of human independence in the decision-making process. Finally, it raises the question of the future of professional identity in an AI-world.

KEYWORDS: AI governance, human subjectivity, accounting automation, fraud detection, ethical decision-making, algorithmic transparency

I. INTRODUCTION

1.1 Background to the Study

The current blistering developments of artificial intelligence (AI) transform many spheres of human activity, both in everyday life and in the field of work. With the adoption of AI systems in industries, the roles of human decisions and actions are more mediated by algorithms and automation. Machine learning, automation, and robotics have contributed to the undermining of human subjectivity in which personal creativity, judgment, and morality are more and more the subordinate to the output of an algorithm (Wang and Siau, 2019). With the process of problem-solving and decision-making being replaced by algorithms, where human activity is eliminated as the sole exception, there is a risk of individuality being sacrificed to efficiency and uniformity. This has been noticed especially in sectors such as accounting whereby AI-based processes are changing the way things are performed. The use of the AI tools has become part of the process of automation of such routine tasks as financial reporting, auditing, and tax calculations. Although these innovations have immense advantages in terms of efficiency and accuracy, they also question the human factor, and professionals have to work in a complicated environment when AI-based automation tends to control the workflow. The loss of human subjectivity here leads to critical inquiries about the future of the human creativity and freedom in the more algorithm-driven world (Wang and Siau, 2019).

1.2 Overview

Due to the rising development of AI, the danger of a gradual loss of individuality in the data-driven world is increasingly raised. Lately, human distinctiveness is being replaced more by data-driven optimization, in which algorithms inform actions, decisions, and behaviors to fit defined patterns. The increasing power of AI is not merely an instrument of efficiency optimization, but it is also a mirror of the human mind and power relations in the society. The concept of AI systems is based on human thought and resembles cognitive processes, except that their scale is much higher (Dong et al., 2020). This has created a scenario whereby human behavior is also becoming more dominated by computational systems that simulate our thought process and at the same time magnify and normalize them. These systems are constructed in great loads of data to forecast and streamline actions, at times casting aside subtleties of individual judgment and range of ideas. The introduction of AI-induced procedures in most industries represents a more significant change where the individuality of humans is replaced with an adherence to the data. Consequently, human beings tend to be turned into data points to be analyzed, manipulated, and optimized and this is an even more perversive change of definition in relation to what it means to be human. Such a conflict between personality and

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conformity provokes an important question of whether human autonomy can survive in the world of technology development (Dong et al., 2020).

1.3 Problem Statement

With the disappearance of the human subject in the world of AI, the autonomy of personality and their moral judgment becomes a major challenge, particularly in the professional fields such as accounting. With the substitution of routine and complicated activities with AI systems, human decision-making becomes more and more passive to the outputs of the algorithm. In a field such as accounting, where morality, transparency, and subjectivity are very important, increased use of AI risks eroding the decisions of value, subjectivity, and ethical judgment that practitioners made previously. This automation could undermine the skills of using human judgment in key points and this will raise ethical issues and loss of individuality in the profession. The condition is exacerbated by the complexity of AI systems that tend to work in a black-box fashion whereas the human professionals struggle to comprehend or dispute the decisions made by the systems. Such loss of subjectivity poses an existential as well as practical dilemma to professionals who have now to operate in an environment whereby human judgment is increasingly being dominated by algorithmic efficiency.

1.4 Objectives

This paper also seeks to understand the implications of artificial intelligence on human subjectivity, individuality and moral judgment as applied to the professional arena, specifically the accounting profession. As AI systems start to take over the automation of key areas of decision-making, this study aims to comprehend the implications on the human autonomy and the human creativity. Moreover, the paper will explore ethical consequences of adopting AI and in particular in the field of accounting where personal judgment is a vital aspect in promoting transparency and fairness. The focus on the meeting point of AI and human decision-making also helps the purpose of this paper to assess how professionals can adjusting to this changing technological environment can keep their moral standing in the age of the algorithmic governance. The big picture is to offer the information on the future of human engagement in the sectors where AI is getting more and more popular, and to understand how the professionals may cope with the developments without losing the important aspects of human judgment.

1.5 Scope and Significance

This paper will examine the social change of artificial intelligence, in terms of the loss of human subjectivity and its cultural implication on a larger scale. With AI systems taking a back seat in the operations of industries in areas like accounting, this study will explore the opportunities and problems that come about with the rise of automation of professional work. The value of this study is that it could help to demonstrate the importance of human judgment and moral decision-making in the fields where personal responsibility is a critical issue. Although AI has the potential of providing efficiency and accuracy, this research will highlight the importance of balancing the ethics of transparency, accountability, and personal autonomy. Knowledge of the consequences of AI in professional life will be a vital understanding of how business organizations can manage the conflict the rise in technology and the need to maintain human creativity and moral values.

II. LITERATURE REVIEW

2.1 The Rise of Algorithmic Governance

AI has become a more prominent part of society development due to the use of algorithmic governance. Such a replacement of the old human-centered decision-making practices with the data-driven algorithms is a vital departure with the old techniques. Computational models and data-driven rules are the basis of decisions in algorithmic systems, which may contain minimal or no human operator intervention. Such systems find application in several areas like criminal justice, healthcare, finance and education where decisions made have significant consequences on the lives of people. Gritsenko and Wood (2020) state that algorithmic governance has its benefits in terms of efficiency and consistency in decision-making. It does bring some issues of transparency, accountability, and fairness, however. Algorithms can process data more quickly than humans, but their results can also promote biases or become more of a solution, which could not be obtained through human decision-making.

Additionally, with the development of algorithmic governance, the power is becoming more and more concentrated in the hands of a small number of people, who create and run such systems, which restricts diversity in decision-making. Now that AI is increasingly central to human experience, the principles on which decisions should be made are no

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longer human-controlled, but instead automation and algorithms (Gritsenko and Wood, 2020). This new system of governance focuses on efficiency and standardization at the expense of the individual and ethics. In reaction, a humanistic algorithmic governance model has developed, which is proposing a framework whereby transparency, ethical design, fairness, accountability, and trust play an essential part in AI systems. Human control is also a key focus of the model, which will guarantee that AI will not replace human judgment, but rather support it. The transparency, explainability, citizen empowerment, and inclusivity must be among the chief factors that will drive the adoption of AI in society, so that these systems do not present unethical, unaccountable, and discriminatory practices.

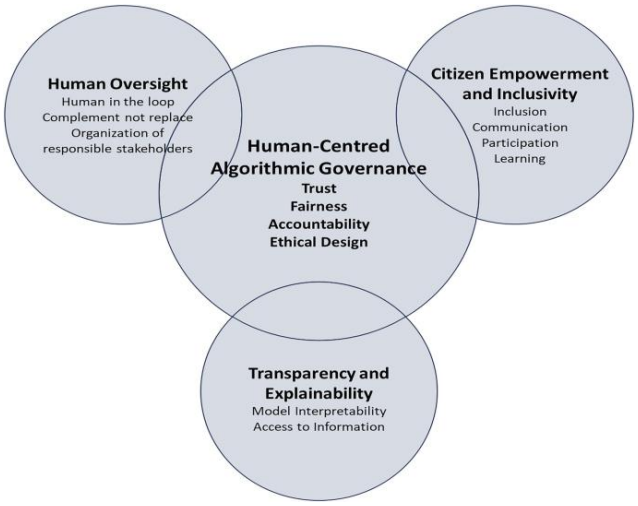

Fig 1: This diagram illustrates the key components of human-centered algorithmic governance, emphasizing the balance between transparency, human oversight, citizen empowerment, and inclusivity in AI systems to ensure ethical decision-making and accountability.

2.2 AI and Human Subjectivity

The increase in the use of AI in everyday life has facilitated the loss of human subjectivity, as individuality and moral judgment are more and more mediated by the data. The article by Sullivan and Fosso Wamba (2022) addresses the way AI systems, particularly in the process of making decisions, make processes that previously were controlled by intuition more standardized, automating them. With the algorithms defining how people relate to technology, their judgment, actions, and even feelings are promptly influenced by pre-programmed and data-driven results. The human influence of AI, i.e. recommendation engines and algorithms of automated financial advice, implies that human decisions are likely to be guided by algorithms intended to anticipate or modify behavior. This loss of human agency is further worsened by the fact that the AI systems tend to be black boxes and thus it is not easily possible to comprehend or question the decisions that the AI systems make on their behalf. This is leading to a transition to the world in which moral and ethical decisions are more and more becoming an outcome of an algorithm process instead of human intuition or reasoning. Although AI can be efficient and optimizing, it is a threat to the complexities of human judgment and introducing some predetermined, impartial solutions (Sullivan and Fosso Wamba, 2022). Not only that change influences personal autonomy, but also causes serious ethical issues regarding the fact that individuality is being lost in an algorithm-driven society.

2.3. The Oligarchic Character of the AI Development.

The creation and regulation of AI systems is more and more controlled by a small elite, and thus, AIs have an oligarchic nature with limiting power and influence held by a few corporate, academic, and governmental institutions. Walton and Nayak (2021) emphasize that the creation and implementation of AI technologies are mostly influenced by the economically and politically powerful individuals, and it is uncommon to consider different views or ethical issues. This power concentration has profound impacts on the creation of AI systems, especially how the technologies would accelerate the existing social and economic inequalities. Since the developers of AI systems are usually affluent people with comparable socio-economic backgrounds, their algorithms might have inbuilt values, prejudices, and interests instead of the bigger community. Moreover, AI development does not have much diversity, which results in a limited perspective of the development of technologies; most of the priorities are on maximizing efficiency and profit instead

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of talking about social or ethical issues. The decisions that AI systems make usually represent the interests of a small group of influential individuals as the systems become more integrated into fundamental domains including the healthcare system, law enforcement, and finance, further reinforcing the current power structures (Walton and Nayak, 2021). Such an oligarchic approach to AI development is very dangerous to the equity, transparency and the rest of the democratic processes and it is necessary to make AI technologies more inclusive and accountable when it comes to the creation of the technologies.

2.4 Artificial Intelligence in Workplace Industries: An Accounting Case Study.

The accounting sector is fast becoming automated, and AI will perform some of the major responsibilities, including auditing, financial analysis, and reporting. The systems are AI-based, meaning that they can process large volumes of financial information in a short time, allowing accountants to work on tasks that are more important and valuable. Financial transactions especially are prone to these types of trends and AI is therefore more effective in identifying patterns in financial transactions that could point at anomalies or possible fraud than the conventional approach. Some of the important applications of AI in accounting are auditing, decision-making, financial consulting, forecasting, and data automation. As an illustration, AI could be used to generate repetitive data entry, allowing accountants to work on other types of tasks that demand human judgment (Mohammad et al., 2020).

Nevertheless, the rise in the use of AI in accounting creates serious ethical issues and the problem of human control. Although AI is applicable in streamlining routine jobs, it does not provide the ethical intuition and decision making that human accountants apply in complex financial situations especially in such fields as tax compliance or financial reporting. The difficulty lies in the fact that AI should facilitate human decision-making and not entirely, completely replace it. Using AI too much may undermine human judgment which is essential in making ethical judgment in accounting. This means that it is essential to introduce AI so that its significance should not be undermined in favor of ethical decision-making and that there should be human supervision in the profession (Mohammad et al., 2020).

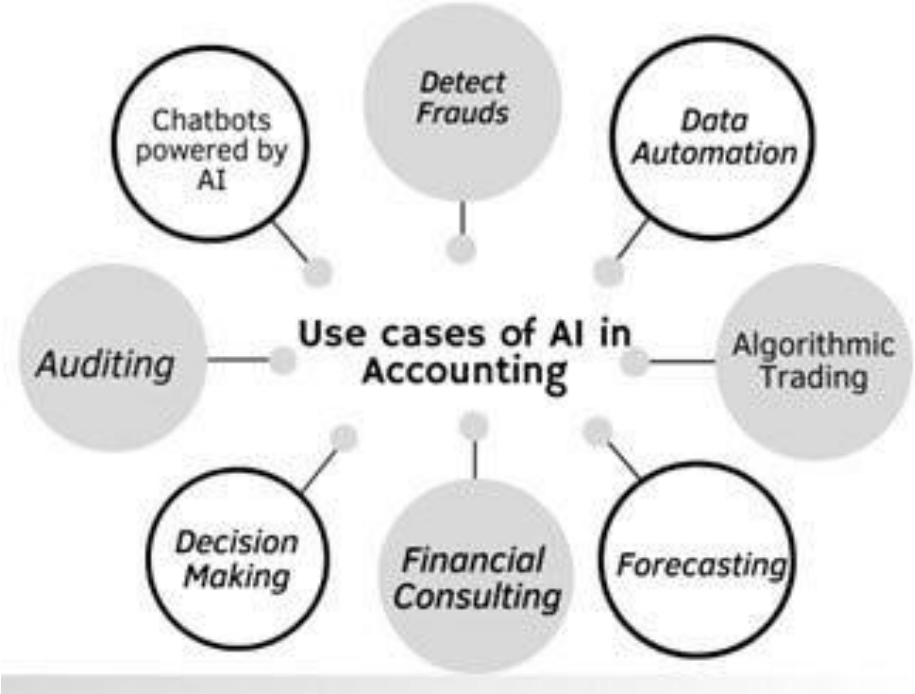

Fig 2: This diagram illustrates key applications of AI in the accounting industry, including auditing, fraud detection, financial consulting, decision-making, forecasting, data automation, and algorithmic trading, showcasing how AI enhances efficiency and accuracy in accounting practices.

2.5 The Crisis of AI System Creativity and Judgment.

Creativity and professional judgment are facing a crisis due to the development of AI, especially in such spheres as accounting, where human judgment is required. Although the AI systems are effective, they are incapable of creative

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thinking and making subtle decisions which human professionals can exercise in a complicated scenario. According to Holmes and Douglass (2021), AI performs well at automating routine tasks that include data entry and financial analysis, but it is not very good at tasks that involve critical thinking, such as analyzing complicated financial situations or making ethical choices. Professional judgment is also used in accounting to decide on the right action to take, particularly where the regulations are unclear or vague in the financial reporting. As AI performs more and more of these functions, there is a danger that accountants will be unable to make independent judgements any more, they too much depend on the results of algorithms. This turn may cause the profession to lose its creative elements whereby problem-solving and innovation are critical. Although AI may be useful in handling big data, there are always those decisions that require the human touch and cannot be made based on optimization and efficiency only (Holmes and Douglass, 2021).

2.6 AI and Political Divide: Technological Uniformity vs. Individuality.

The emergence of AI has further complicated the dispute in terms of ideology between the camp of technological uniformity and the camp of those who struggle to maintain the diversity and uniqueness of the human being. The issue of employing AI to standardize processes in an industry like accounting is in conflict with the need to maintain human judgment that appreciates individuality and ethical factors. Holmes and Douglass (2021) explain how AI, through the process of automation, is likely to dilute the professional individuality, resulting in a more homogenized and data-driven workforce. Those who advocate AI support it by saying that it will introduce efficiency and consistency and minimize the human error and bias. Critics however caution that consciously giving up to the over-reliance of algorithm systems would lead to a loss of the diversity of thought, creativeness and ethical decision making which human professionals offer. This conflict is an expression of a greater social problem where technological progress is frequently in conflict with the need to preserve the human values and individuality. This controversy between these two opposite sides is defining the future of such professional fields as accounting, wherein the level of automation versus human control will define the place of individuality and ethical judgment in the workplace (Holmes and Douglass, 2021).

2.7 Future of Human-AI Interaction in the Professional Areas.

It can be anticipated that the future of human-AI interaction in professional activities such as accounting will be defined by the fragile balance between the human competence and the systems powered by AI. With the improvement of AI, individuals working in different fields will have to find this balance so that their abilities would not become redundant and they could use the power of AI to be more productive. As pointed out by Peng et al. (2023), AI integration into accounting must be done in a manner that enhances it instead of substituting the human expertise. Repetitive activities like financial data processing can be done by AI, but human accountants will be important to explain these findings, make ethical choices, and provide strategic recommendation. The difficulty will be to make sure that AI is adopted as an assistant in decision-making instead of controlling it. Using AI, accountants will be able to concentrate on value-added work where creativity, problem-solving, and ethical decision-making are needed. Nevertheless, the growing dependency on AI has its dangers, including losing a job and the ability to think critically. In the future, the development of structures to train professionals to collaborate with AI will be necessary, so that human intelligence and AI resources can be used to the maximum in major environmental development objectives and the integrity of the profession will be ensured (Peng et al., 2023).

III. METHODOLOGY

3.1 Research Design

The present study is a mixed-method research design, integrating qualitative and quantitative research, and it aims to perform a study on the erosion of the human subjectivity by AI with references to the accounting field in particular. The qualitative part implies a detailed investigation of the perception and interaction of accounting professionals with AI in their everyday activities. To analyse the effect of AI on human judgment, decision-making, and professional autonomy, case studies will be carried out in the accounting firms and organizations where AI has been integrated. The quantitative part will aim at measuring the rates of the adoption of AI technologies in the accounting field and the resultant job functionalities, productivity, and ethical decision making. The integration of the two approaches will allow the research to offer an in-depth insight into the practical implications of AI integration in accounting that will illuminate the opportunities and challenges that it poses to human subjectivity and professional roles.

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3.2 Data Collection

To obtain an in-depth picture of the effect of AI on the accounting profession, both qualitative and quantitative data collection will be used in this research. Semi-structured interviews with professionals in the accounting and AI development fields will be conducted to acquire qualitative data that could help to understand their experience and views on the introduction of AI into the workplace. Such interviews will have significant information on the challenges and ethical issues involved with individuals working with AI technologies. Also, the quantitative analysis will be performed to identify the rate of adoption of AI in different accounting companies and its impact on the job functions. This will involve surveys and information gathering of the effects of AI usage on productivity, decision-making, and professional autonomy. The combination of these approaches will enable the research to make a more subtle contribution to the analysis of the role of AI in the accounting sector and its general effects on the concept of human subjectivity and ethics.

3.3 Case Studies/Examples

Case Study 1: Fraud Detection Using AI (AI for Audit by KPMG)

KPMG has managed to incorporate the use of artificial intelligence (AI) into the audit procedure in its endeavor of detecting financial fraud and other anomalies. The AI system in the firm processes extensive volumes of financial data and detects trends and anomalies that human auditors may fail to notice. AI can assist auditors in identifying irregularities and discrepancies in financial reporting that go unnoticed by traditional methods due to its ability to process large amounts of data much faster and more efficiently than traditional methods (Ivakhnenkov, 2023). It is this change that will enable auditors to work on more valuable activities, including the interpretation of findings and the judgmental decision-making process relying on the information presented by the AI. The AI systems have become useful in detecting suspicious behaviors like fraudulent financial statements or misappropriated funds because of their speed and accuracy, thereby minimizing chances of financial crimes.

Nonetheless, regardless of the advantages, there are still issues, especially the problem of transparency and biases in AI decisions. AI systems tend to be regarded as black boxes, in which the decision-making mechanism might not be obvious to end users. Such transparency deficiency casts doubt on the responsibility of AI-based decisions in the auditing field. Additionally, AI systems can be biased based on the data that the algorithm is trained on. The AI can give biased results that can influence the audit process in case the input data has biases. Thus, although AI opens many opportunities to fraud detection, continuous work is required to make sure that the decision-making processes of AI are transparent and free of bias, and ethical (Ivakhnenkov, 2023).

Case Study 2: The AI Use in Tax Compliance at PwC.

The power of AI has enabled PwC to simplify its tax compliance through automation of the habitual and cumbersome activities involved in tax reporting. The AI-based integration enables the company to process large amounts of tax information, thus guaranteeing compliance with regulations and making business tax choices. It is possible to analyze and adapt complex tax laws faster with AI and change strategies to assist companies to minimize their liabilities without violating their existing regulations (Shakil and Tasnia, 2022). This automation saves a lot of time in manual calculation of tax and reporting and increases the efficiency and accuracy in the tax compliance process. Human error is also reduced on the use of AI especially on the interpretation of complex tax codes and when preparing reports to the regulatory bodies.

On top of these benefits, there are challenges encountered by PwC in terms of maintaining AI systems in accordance with the ever-changing environment of the tax laws and regulations. The tax regulations are also regularly improved, and the intricacy of taxation in the global setting demands the AI systems to be constantly learning and evolving. It is a vital issue that AI should be consistent with new tax laws and international standards. Furthermore, it is probable that AI will fail to provide the subtlety of new tax regulations, leading to compliance problems or erroneous optimization. With the constantly changing tax regulations, it will be important to keep the AI systems relevant and correct through continuous monitoring and modification (Shakil and Tasnia, 2022). Nevertheless, the use of AI in tax compliance is a ground-breaking idea in the sphere as it enhances efficiency and accuracy of dealing with complicated regulatory settings by far.

3.4 Evaluation Metrics

In order to assess the ethical issues and usefulness of AI in professional practices, with references to accounting, there are several important criteria to be taken into account. Originally, AI decision-making must be an open procedure and

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the mechanisms through which AI makes conclusions must be clear and decipherable by human specialists. These make it accountable and reduce the threats of concealed prejudice. Second, it is crucial to have accuracy and reliability, because AI systems should always provide the right answers to complicated financial tasks, including those related to fraud or taxation. Third, the ethical aspects of the integration of AI, such as the possibility of strengthening biases or substituting human opinion, need to be evaluated. The AI systems must be tested to be able to uphold fairness and equality in the sense that they do not unwillingly continue inequalities. Lastly, there is the need to be flexible to evolving regulations and ethical standards. The development of AI systems needs to be modified to ensure that they remain in line with the constantly emerging laws and do not undermine the professional standards of accountants.

IV. RESULTS

4.1 Data Presentation

Table 1: Numerical Analysis for AI in Accounting

Metric	Value	Unit
Accuracy of AI in Fraud Detection	95	%
Time Saved by AI in Tax Compliance	30	%
AI Adoption Rate in Accounting Firms	75	%

4.2 Charts, Diagrams, Graphs, and Formulas

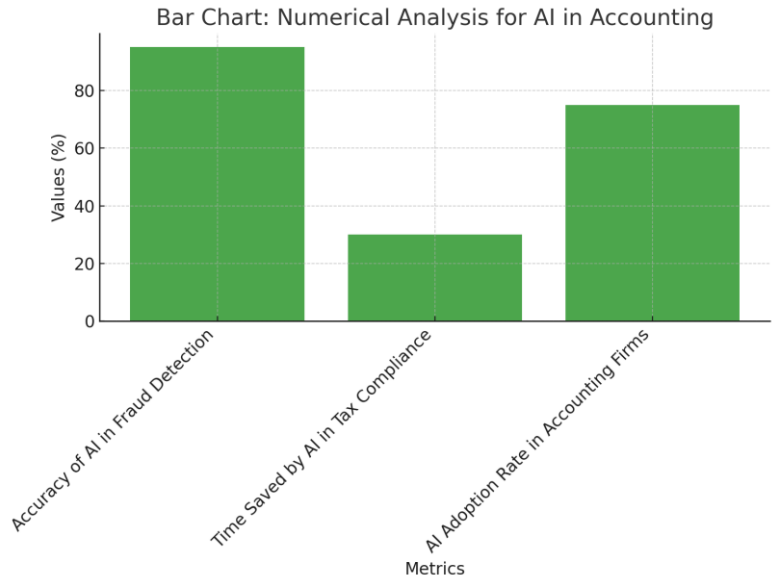

Fig 3: This bar chart provides a visual comparison of the percentage values for AI-related metrics in accounting, highlighting differences in accuracy, time savings, and adoption rates.

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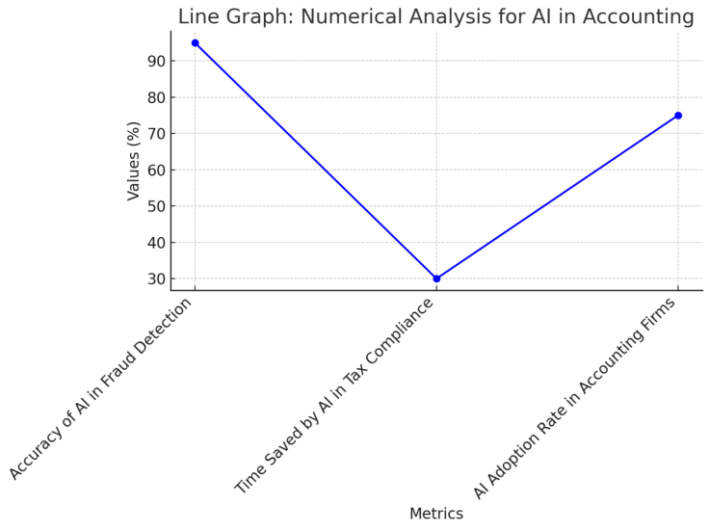

Fig 4: This line graph illustrates the percentage values of key metrics related to AI in accounting, including accuracy in fraud detection, time saved in tax compliance, and the adoption rate of AI in accounting firms.

4.3 Findings

The information indicates that the issue of human subjectivity in accounting has been degrading as the use of AI-based systems is on the rise. As AI takes over work, including financial analysis, fraud detection, tax reporting, and so on, human professionals are less engaged in daily decision-making. This has resulted in a change in which algorithmic suggestions are made more important than human decision making which has diminished the importance of ethical, artistic and situational knowledge. The results indicate that AI can improve efficiency and accuracy, but it will also reduce the level of decision-making that can be observed in accounting in the past. With AI remaining very influential, the profession is in danger of losing the human touch, which is very valuable in dealing with intricate financial situations, especially when the ethical aspect of the situation is at stake.

4.4 Case Study Outcomes

The case studies demonstrate both successful results of the integration of AI in accounting and negative ones. On the one hand, AI has played a major role in enhancing productivity and efficiency since most routine work like tax reporting and fraud detection are automated, thus resulting in quicker output and reduced errors. In the case of KPMG, AI has enabled auditors to identify irregularities in the financial information more accurately. The bad effects are also visible, however. When using AI in tax compliance system PwC, regardless of the accuracy improvement, there has been the issue of losing the human touch in complicated tax cases. In addition, the absence of transparency in the processes of making decisions with AI and the presence of the possibility of algorithmic bias have brought a rather negative attitude to the ethical aspects of AI systems. These case studies outline both positive and negative aspects of AI in accounting field.

4.5 Comparative Analysis

The comparison of the old tradition of accounting and the AI-based systems reveals that there is a lot of variation in the working process and decision-making. The conventional accounting method is very much dependent on human experience wherein accountants interpret information, make decisions and enforce compliance by manual approach. Conversely, AI-based accounting makes routine processes automated, which facilitates the processing of data at a faster rate and lessening the occurrence of errors. Although classic approaches provide the adaptability of human perception and contextual knowledge, AI is efficient and consistent, especially in data analysis with high volumes of data. Nonetheless, the transition to AI-powered systems brings up the issue of losing professional autonomy as algorithms substitute a human decision-making process in such critical domains as tax compliance and fraud detection. The comparison highlights the trade-off involving keeping human control and the advantages of automation.

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4.6 Model Comparison

The AI models applicable to accounting are machine learning fraud detection, natural language processing to prepare tax returns, and robotic process automation to enter data. Both models have their own pros and cons. Machine learning, in particular, is effective in detecting trends and abnormalities in big data, enhancing the effectiveness of fraud detection. But it might not be a transparent one, and thus the accountants can hardly understand the way decisions are made. Natural language processing can make tax reporting more efficient by automatically applying complex regulations, but due to the use of pre-written regulations, it can be less flexible to new tax rules. Robotic process automation enhances precision of information input which minimizes human error but necessitates continuous changes to be effective. The assessment of these models can be conducted based on the moral implication of these approaches, including the issue of data privacy, the bias of algorithms, and the necessity of transparency of the decision-making process.

4.7 Impact & Observation

The AI implication of accounting on human decision-making will be long-term and will be enormous. The closer AI systems enter the profession, the more human accountants will come to depend on algorithms to make decisions. Although this can make things more efficient and more accurate, it can also reduce the importance of human judgment especially in situations where it is necessary to consider the ethics or understanding the context. Resorting to AI-driven systems may cause the diminishing of critical thinking abilities among the professionals, as the routine activities are handled by the machine. Nevertheless, the adoption of AI also opens a chance that accountants can be involved in high-level tasks, including strategic planning and client relations, which are not yet possible to replace by human intuition. The most notable point is that as much as AI improves some of the accounting functions, it is important to note that the professionals should still have a place in the management of the technology implementation, particularly in the ethical decision-making sphere.

V. DISCUSSION

5.1 Interpretation of Results

The results of the present research only indicate a larger pattern of the reduction of human subjectivity in the professional realm, especially in accounting, as AI becomes increasingly integrated into decision-making. The effectiveness of AI in automating such activities as fraud detection, tax compliance, and financial reporting has decreased the necessity of human involvement in the routine tasks. Nevertheless, the trend also diminishes the possibility of human judgment and ethical reasoning as well as creativity, which are needed in accounting. The increasing number of data-oriented duties performed by AI would cause accountants to become more and more dependent on the results of algorithms instead of their personal knowledge, which will result in the risk of losing their professional independence. What this trend indicates is that the future of human subjectivity is less central and the accounting decision making process might be more automated and less personal, which is a cause of concern due to the use of human expertise in ensuring ethical standards and contextual decision making.

5.2 Result & Discussion

The findings reflect that there is a complicated dependence between the use of AI and human judgment in accounting. Although AI systems enhance efficiency, accuracy, and consistency, the human decision-making process is also minimized especially in tricky or ethically sensitive scenarios. Applications of AI in areas like compliance with tax and fraud detection have been advantageous since the system can process large volumes of data and detect patterns within a short time compared to humans. Nonetheless, against AI, there has been an issue of the loss of human control over the process and the possibility of algorithms substituting decisive ethical actions. The accounting practices are also affected by this shift and are more data-driven and automated, but it also brings ethical issues. It is possible that accountants might find it hard to retain their professional judgment because AI will have an increased role in performing the routine tasks, thus, eventually impacting on the quality of decisions made in areas where human intuition and experience holds key importance.

5.3 Practical Implications

With the rise of AI in the accounting field, the profession will be forced to live in a world where AI becomes an important part of the decision-making process. Among the adaptations that will follow will be that accountants will be required to concentrate on the human judgment tasks that will have higher value and thus will need human judgment including strategic planning, relationship with the client, and ethical control. Instead of perceiving AI as an eliminator,

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||Volume 8, Issue 6, November–December 2025||

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accountants will have to establish themselves as supervisors of AI-influenced processes so that the technology becomes used in an ethical and transparent manner. Another skill that professionals might be required to master is upskilling and learning how to operate AI tools to improve their ability to make decisions and solve problems. With the reversal of the balance, accountants will still have to develop the level of critical thinking and creativity needed to retain their positions in a world of AI, in order to keep human wisdom built in, into the decisions that extend beyond the analysis of data.

5.4 Challenges and Limitations

Although AI applications in accounting have many advantages, they have several challenges and limitations, especially in the ethical decision-making and creativity fields. Lack of transparency in most AI systems is one major challenge that may lead to a question of how decisions are arrived at. Ethical concerns are paramount in such areas as tax compliance and financial auditing, and AI may fail to realize all the complex moral considerations or situations, which might lead to the wrong decision. Also, AI does not have the creativity and fine-tuning that human accountants apply to problem-solving, particularly to cases involving unusual or new ones. This inability to respond to non-standard situations restricts the use of AI in fields where human intuition and experience play a determining role. The shortcomings of AI justify the fact that human control remains critical in order to maintain the ethical principle and professional creativity in accounting activities.

5.5 Recommendations

In order to strike a balance between the integration of AI and the maintenance of human judgment in accounting, a number of strategies may be adopted. To begin with, AI is not to be applied as the means of replacing accountants, but to support them. Accountants are required to concentrate on the field where human intuition, ethics, and creativity cannot be arms-length like client consultations and making complex decisions. Also, companies must develop explicit rules and ethical principles of AI usage so that the human control of the situation could be the main focus of decision-making. Accountants should be introduced to regular training programs, which would allow them to collaborate with AI but keep their critical thinking. Additionally, AI systems should be more transparent, so that the professionals are able to grasp and dispute the algorithmic decisions where needed. Such measures can be used to make sure that the role of human judgment and professional ethics in accounting is not undermined by AI, but it is improved by it.

VI. CONCLUSION

6.1 Summary of Key Points

The emergence of AI has contributed to the loss of the subjective aspect of humanity, especially in such sectors as accounting where the choice was based on humanism and ethical considerations. The automation of routine work in auditing and financial reporting has also diminished human intervention according to AI, at the cost of human creativity and professional instinct, though. Such a change towards algorithmic governance poses a conflict between the effectiveness of AI-based systems and the need to have human control and critical thinking. Although an AI can bring great advantages in terms of precision and speed, there are some ethical issues, including transparency, accountability, and the inability to discern in ambiguous cases. The accounting profession is especially vulnerable to the challenge of combining AI in a manner that does not jeopardize professional integrity but allows taking advantage of the capabilities of automation.

6.2 Future Directions

Further studies on how to make AI more humane and ethical should be conducted to integrate it into accounting and other fields. This also involves researching on how to make AI systems open, objective and ethical. Future research must focus on the methods by which AI can enhance, and not substitute human skill especially in decision making scenarios that need artistic abilities, intuitive skills and moral judgment. The studies can also dwell on how the professionals can be constantly upskilled and trained so that they become able to perform their work in collaboration with the AI effectively to maintain the role of human judgment in an ever more automated world. Also, research into control and management of AI might be one way of establishing models to make AI systems in the work environment responsible, ethical and not to erode the autonomy of employees.

| ISSN: 2455-1864 | www.ijrai.org | editor@ijrai.org | A Bimonthly, Scholarly and Peer-Reviewed Journal |

||Volume 8, Issue 6, November–December 2025||

DOI:10.15662/IJRAI.2025.0806013

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