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Research on the Application of Artificial Intelligence in Accounting: A Case Study of Shanghai Ninth People's Hospital

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Abstract. In recent years, emerging technologies such as artificial intelligence have profoundly impacted industries across the board. As a vital component of the information sector, accounting faces unprecedented transformation. These technologies—characterized by efficiency, precision, and automation—have significantly altered accounting workflows and processes. Against this backdrop, the accounting profession must proactively adapt and leverage new technologies to enhance work quality and efficiency. Artificial intelligence simulates human intelligence to build systems capable of replacing certain human tasks. Maturing information technologies like big data, artificial intelligence, mobile internet, cloud computing, IoT, and big data analytics provide vast opportunities for its development. China's 2017 release of the “New Generation Artificial Intelligence Development Plan,” which explicitly aims to build the country into a global leader in AI technology, underscores the national emphasis on this field. Faced with market competition and corporate demands for cost reduction and efficiency gains, integrating AI to empower financial operations has become an inevitable choice for enhancing corporate core competitiveness.

Keywords: Accounting profession; Automation; Corporate Competitiveness.

1. Introduction

1.1. Artificial Intelligence

Artificial intelligence is a branch of computer science that researches and simulates the human brain, enabling machines to possess human-like cognitive abilities and processing patterns. Cui Tiejun believes AI is a systems engineering endeavor that mimics human thinking and behavior through computer hardware and software, with the goal of achieving autonomous intelligent analysis. Zhang Haitao points out that as a product of the Fourth Industrial Revolution, artificial intelligence is advancing rapidly with profoundly disruptive and revolutionary potential. It has achieved significant breakthroughs in intelligent robotics, big data processing, and biomedicine, while also enhancing convenience in daily life. Over time, artificial intelligence has become an indispensable part of human existence. This technology has also been widely adopted as a critical component in financial accounting, exerting far-reaching impacts.

1.2. Accounting Intelligence

Accounting intelligence refers to the intelligent transformation of accounting processes across financial workflows. With the widespread adoption of intelligent technologies, accounting intelligence is advancing rapidly. Shi Xiaoxin asserts that accounting intelligence represents an inevitable trend, signaling a transformation in financial accounting. Intelligent finance will play a prominent role in forecasting economic prospects, participating in economic decision-making, and evaluating operational performance. Ying Limeng categorizes intelligent accounting into four forms: digitalization, informatization, intelligence, and wisdom, corresponding to the developmental stages of analytical intelligence, computational intelligence, convergent intelligence, and autonomous intelligence. Yang Yin et al. point out that the intelligent transformation of accounting primarily provides tools, methods, and technologies for the financial, operational, and management layers. Its

main components include: business standardization, data integration, process automation, model visualization, data structuring, and system integration.

2. The Impact of Artificial Intelligence on Accounting

The rise of artificial intelligence technology has brought disruptive transformation to the field of financial accounting. Leveraging technologies such as machine learning and natural language processing, AI can automate a vast array of accounting tasks. While enhancing efficiency and accuracy, it has also significantly displaced traditional accounting roles. In response to these challenges, the core functions of financial accounting are shifting from transactional processing toward data analysis, decision support, and system management—areas demanding higher levels of professional judgment. This necessitates that practitioners upgrade their skills and acquire relevant technical knowledge. For enterprises, alongside AI implementation, establishing complementary training systems and prioritizing AI system maintenance and management are essential. This approach enables organizations to reduce labor costs while successfully executing the strategic transformation of their finance teams and capitalizing on new job opportunities created by emerging technologies.

2.1. Enhance financial work efficiency

Under the traditional accounting work model in enterprises, accounting personnel devote the majority of their energy to foundational tasks such as document organization, expense reimbursement review, and voucher entry. These tasks are simple, highly repetitive, mechanistic, and low-skill, yet consume significant manpower and time, trapping accountants in a cycle that leaves them no time for other responsibilities. The integration of artificial intelligence into corporate financial accounting has revolutionized operations. It enables rapid processing of financial data, fully automated generation of invoices and vouchers, enhanced timeliness of financial information, and significantly improved efficiency in accounting operations. By liberating accountants from extensive repetitive tasks, this transformation empowers them to dedicate more time and energy to higher-value activities like data analysis and risk forecasting.

2.2. Enhancing the Quality of Accounting Information

Manual operations form the foundation of traditional corporate financial accounting, with a significant volume of original vouchers, tickets, and data entry tasks handled manually by accounting personnel. During processing, human errors not only lead to redundant work but also compromise the quality of accounting information. Additionally, variations in individual financial proficiency, operational capabilities, and comprehension introduce challenges to standardization and consistency in financial work. Integrating artificial intelligence into the analysis and processing of accounting information effectively mitigates these issues. Standardized workflows ensure more regulated input and output of accounting data, significantly enhancing the accuracy of financial information. Guided by AI technology, financial personnel can leverage models to process financial data, reducing the likelihood of financial fraud. This approach safeguards the legitimacy and rationality of each step in accounting calculations, thereby elevating the security and accuracy of corporate financial information to provide maximum assurance for the enterprise.

2.3. Promote the deep integration of business and finance

In traditional accounting practices, corporate finance departments and business units operate independently, each maintaining separate operational management systems without data sharing or exchange. Finance departments conduct accounting based on source documents provided by business units and other administrative departments, reflecting post-event information about business activities. This not only causes delays in corporate information handover but also introduces lag in processed accounting information, failing to provide decision-makers with timely and useful insights. To embed finance deeper into front-end operations, enterprises must achieve business-finance integration. The

foundation of this integration lies in transforming business information into financial data in real time. Artificial intelligence, such as accounting engines, provides the effective tools to fulfill this requirement. Through value chain management, seamless integration among enterprises, suppliers, customers, and partners becomes achievable. By coordinating information flow, logistics, and capital flow, finance departments can continuously collect, process, and analyze front-end operational data. This enables the extraction of commercially valuable insights from vast financial datasets, delivering real-time decision support to business units.

3. The Application of Artificial Intelligence in Accounting

The application of artificial intelligence technology in the field of financial accounting primarily encompasses the following aspects:

(1) Automated processing of financial data: AI technology can utilize automated accounting software to automatically identify, classify, and record accounts, thereby reducing the need for manual operations. This will have a disruptive impact on traditional accounting workflows. The impact of AI on accounting professional competencies is primarily reflected in data analysis and processing capabilities. AI enables automated data cleansing, classification, and organization, reducing the tedious workload for accounting practitioners and allowing them to focus more on data analysis and business decision-making. Additionally, AI can leverage big data and algorithmic models for forecasting and early warning, helping accounting professionals proactively identify risks and issues while reducing the probability of errors and mistakes.

(2) Data Analysis and Forecasting: Through techniques like machine learning, AI can predict and analyze financial risks for enterprises, aiding better risk management. This renders traditional financial analysis and forecasting methods obsolete, requiring financial accountants to acquire technical skills and knowledge reserves—thus necessitating skill upgrades and training.

(3) Management and Maintenance of AI Systems: As AI technology is adopted, enterprises need specialized personnel to manage and maintain AI systems, including tasks like data cleansing and integration. This will create new accounting and finance roles, requiring financial accounting personnel to possess enhanced technical and managerial competencies.

(4) Decision Support via AI Technology: AI technology can provide more accurate decision support for enterprises through data analysis and model prediction. While this reduces the need for manual decision-making, it simultaneously requires financial accounting personnel to possess certain technical and decision-making capabilities, necessitating skill upgrades and training for these professionals.

4. Issues and Countermeasures in the Application of Artificial Intelligence in Accounting

4.1. Issues in the Application of Artificial Intelligence in Accounting

(1) Artificial Intelligence Environments Are Prone to Instability

The application of artificial intelligence in accounting still faces certain challenges. The internet serves as a crucial channel for AI implementation. While offering significant convenience, the internet is inherently unstable. Storing vast amounts of accounting information electronically also carries inherent security risks. Should viruses infiltrate or hackers compromise the network, data could be stolen or corrupted, leading to the leakage of company secrets. Should accounting systems suddenly fail without backup files, risks such as data loss arise. Current AI cannot autonomously block virus attacks. With existing unfair competition among companies—including information theft via network technology—failure to maintain accounting AI systems and implement effective safeguards against such incidents creates accounting information security risks. This could inflict substantial losses on companies and hinder business development.

(2) Institutional Framework for AI in Accounting Requires Development

While AI applications in accounting are increasingly common, China's relatively late entry into AI development has resulted in an incomplete regulatory framework. Specifically, there are no concrete regulations or penalties for illegal activities such as accounting information theft. This ambiguity in responsibility allocation during AI implementation leads to employees shifting blame when problems arise, with no one taking accountability. Consequently, accounting information faces heightened risks, and absolute security cannot be guaranteed. In severe cases, this may cause irreparable losses to the enterprise.

(3) Shortage of AI Application Talent

While AI simplifies complex accounting tasks, few professionals can fully leverage AI technology under this new paradigm. The accounting field particularly demands foundational financial knowledge, exacerbating the talent shortage in AI application. Currently, experienced accountants in enterprises are predominantly older professionals familiar with traditional accounting practices, who often face challenges in operating AI systems. Younger accountants, meanwhile, received training focused on theoretical knowledge during their academic years, neglecting computer technology skills. Consequently, while they can learn AI, their understanding remains superficial. Without strengthening training in this area, resources will be wasted, and AI will fail to achieve widespread adoption in enterprises.

(4) Mass unemployment among finance and accounting personnel

Accounting has long been regarded as a stable profession with favorable employment prospects. University admissions data consistently show high entry requirements and enrollment numbers for accounting programs, reflecting strong societal demand for accounting talent. However, the advent of AI has transformed manual bookkeeping into automated recording via intelligent shared platforms, while repetitive tasks are now handled by computer automation. This shift risks mass unemployment among entry-level accounting staff, particularly those with only basic operational skills. The Big Four accounting firms have already deployed financial robots, and AI applications are expanding rapidly. Many large enterprises are adopting intelligent systems, creating a market where the supply of accounting personnel far exceeds demand. The abolition of accounting certificates has also raised corporate expectations for accounting professionals, making entry-level qualifications a fundamental requirement. Once-popular accounting majors now face substantial employment challenges. Financial robots, with their powerful computational capabilities and ability to operate continuously for extended periods, play an increasingly prominent role in corporate financial systems, handling simple, repetitive foundational accounting tasks. However, while AI technology enhances accounting efficiency, it also poses significant challenges to accounting personnel. Currently, on one hand, the number of accountants engaged in basic tasks is growing rapidly, approaching saturation. On the other hand, there is a shortage of high-level management talent, particularly a critical lack of advanced applied and multidisciplinary professionals. As AI technology advances and becomes more widely adopted, a substantial portion of foundational accounting work within enterprises will be replaced by financial robots, leading to a reduced demand for entry-level accounting personnel.

4.2. Strategies for Corporate Accounting Development in the Era of Artificial Intelligence

(1) Enhancing the Professional Competence of Corporate Financial Accounting Personnel

In the era of artificial intelligence, modern corporate financial accounting work imposes higher demands on the professional technical capabilities of staff. Relevant enterprises should prioritize talent development to ensure the effective execution of financial accounting tasks. To elevate the competency of financial accounting managers, companies must align efforts with business needs, continuously improving the overall proficiency of personnel through talent recruitment and cultivation.

Accounting plays a pivotal role in the functioning of the entire economy and society. Even amid the impact of artificial intelligence technology, the accounting profession will not disappear. Instead, it faces a transformation driven by technological innovation and internal restructuring. With the widespread application of AI in accounting, bookkeeping—one of the two primary functions of accounting—will no longer require manual operations by accountants. Instead, accounting information can be automatically calculated and processed according to established bookkeeping workflows. This shift will significantly increase demand for management accounting, positioning it as the primary direction for future corporate financial operations. Given the current state of the accounting industry, entry-level accounting positions have reached saturation, while the pool of advanced accounting talent remains scarce. Consequently, accounting professionals must continuously update their knowledge structures and enhance their competencies. They should transition from general bookkeepers to management accountants, undertaking tasks such as performance evaluation, capital budgeting, investment analysis, and cost control. This shift aims to strengthen their management, analytical, and decision-making capabilities, enabling them to better adapt to the demands of AI-driven accounting work. Simultaneously, accountants must not base judgments solely on existing data. Instead, they should fully utilize and mine relevant information to evaluate and assess corporate development from multiple perspectives.

(2) Refining Corporate Financial Accounting Regulations

In modern enterprise development, the financial management department directly influences business operations. Therefore, companies should prioritize the work of their financial accounting departments by establishing more comprehensive financial accounting regulations to effectively ensure the efficient execution of financial accounting tasks. When formulating these regulations, enterprises must fully consider their developmental needs, guarantee the scientific validity of the regulations' content, and reasonably allocate managerial personnel to ensure effective financial accounting operations and fully safeguard corporate fund security. Enterprise managers must fully recognize the importance of financial accounting work, strengthen communication and coordination between the financial accounting department and other departments, gain a thorough understanding of the daily tasks and actual workflows of financial accounting staff, and promptly resolve related operational issues. Establishing comprehensive regulations and systems, clearly defining the specific responsibilities of financial accounting personnel, and ensuring the implementation of these responsibilities in accordance with regulatory requirements will effectively guarantee the quality of financial accounting work. Simultaneously, emphasis should be placed on developing reward and punishment systems to strengthen the sense of responsibility among financial accounting personnel. This approach fundamentally motivates employees, elevates the standard of financial accounting work, and enhances overall performance.

(3) Strengthening Financial Accounting Information Security Protection

Enterprises must heighten awareness of financial data security protection. Provide cybersecurity training to relevant financial accounting personnel to enhance their ability to assess data integrity. Ensure operational procedures adhere to established norms, minimize human error impacts on financial accounting tasks, and maximize the accuracy of corporate financial accounting work. Additionally, enterprises should establish dedicated cybersecurity departments or hire network maintenance specialists to conduct regular inspections of internal networks. Regular maintenance and updates must be performed to ensure network security, enhance defenses against hacker intrusions and information interception, and better safeguard financial data. Corresponding security alert mechanisms should be implemented to further strengthen financial information protection, enabling early warnings and effectively improving the enterprise's financial accounting security risk management capabilities.

5. Accounting Information System at Shanghai Ninth People's Hospital

5.1. Key Issues in Accounting Information Systems at Shanghai Ninth People's Hospital

This hospital is a large non-profit tertiary general hospital sponsored by the Shanghai Municipal Government. It occupies a total area of 124 mu (approximately 8.27 hectares) with a total construction area of 242,000 square meters. The hospital has a total approved bed capacity of 2,150 and employs 4,759 staff members. Annual medical revenue exceeds 6 billion yuan, with over 4 million outpatient and emergency visits annually. Prior to its intelligent accounting upgrade, the hospital's financial informatization remained largely at the partial automation stage for accounting functions. It maintained a large accounting staff, exhibited low integration between business and finance operations, and relied heavily on manual labor. As a large Grade III Class A hospital, its accounting operations faced several key challenges:

(1) Severe “information silos” with low data interoperability and utilization across systems

Hospital operations span multiple disciplines and systems. Due to high levels of specialization, data barriers exist between systems. Accounting requires data from various departments and systems, but accuracy and timeliness are often compromised. Addressing these “information silos” necessitates breaking down barriers between the finance department and other departments to achieve information sharing and connectivity, while continuously enhancing data application capabilities. However, numerous constraints in the integration of business and finance systems limit the number of practical cases that truly demonstrate integration. On one hand, business departments have become accustomed to using existing operational systems. Integrating financial systems with medical systems like HIS, RIS, LIS, and PACS for data sharing may require significant modifications to these operational systems, potentially leading to a lack of effective support from business departments. On the other hand, integration necessitates substantial changes to traditional operational workflows. This demands robust top-down implementation by the hospital administration to overcome numerous obstacles. It requires aligning the understanding and commitment of personnel across departments and positions, elevating job requirements for certain roles, and bridging the gap between the demands of IT support and the hospital's actual capabilities.

(2) Diverse Business Types, Large Workforce, and Massive Payment Transactions

Hospitals handle a wide array of business functions, broadly categorized into medical care, teaching, and research. However, the detailed operations are far more complex. Taking Shanghai XX People's Hospital as an example, the combined workforce of medical staff, administrative personnel, and contracted workers exceeds 10,000. The hospital's inpatient management surpasses that of the hotel industry in complexity. Nutritional meal management demands exceed standard catering industry requirements. Managing diverse supplies, personnel, and equipment consumes substantial human, material, and financial resources. The multitude of expenditure categories places immense pressure on financial operations, with daily reimbursements and payments being both voluminous and tedious. To meet internal control requirements, approval procedures are complex, rendering traditional offline approvals inadequate for the hospital's growing operational demands. The large finance staff is stretched thin by manual labor, urgently requiring intelligent upgrades and process reforms to address efficiency issues. Burdened by extensive routine accounting tasks, finance personnel face limitations in further skill development, desperately needing intelligent accounting solutions. The challenge of building a competent accounting team grows increasingly severe.

(3) Complex Business Processes and High Costs of Internal Control Implementation Demand Digital Upgrades

Historically, hospitals have grappled with numerous cumbersome processes. Paper-based workflows consume vast amounts of paper—a wasteful expense—and errors during approval circulation necessitate re-submission. Manual entry of accounting information and data further increases error rates. Furthermore, internal control procedures embedded in these processes slow down operations

and reduce efficiency. With the growing adoption of electronic invoices, paperless and digital financial workflows have become feasible. For institutions like hospitals, which manage massive volumes of financial records, reducing paper archives while minimizing errors and meeting internal control requirements is crucial. How to leverage artificial intelligence to address these digital challenges has become an urgent priority for many hospital accountants.

5.2. Accounting Information System Solution for Shanghai Ninth People's Hospital

To address numerous pain points in the daily accounting operations at Shanghai Ninth People's Hospital, senior hospital management has intensified its focus, reassessed the hospital's IT development plan, and unified the entire hospital's approach. This has led to the design of an intelligent upgrade for accounting operations, primarily manifested in the following aspects.

(1) Establishing a Financial Shared Service Center

Within hospitals, the application of artificial intelligence in accounting primarily revolves around the Financial Shared Service Center as the concrete intelligent organization for smart accounting. Through the aforementioned intelligent technologies, it replaces manual labor and performs intelligent processing across multiple dimensions. The Accounting Shared Service Center functions as the brain of the entire intelligent accounting processing system, while other intelligent reading technologies serve as its tactile, visual, and auditory senses, supporting this central hub for information and data processing. By centralizing low-skill, high-volume, and repetitive financial tasks, the center delegates time-consuming activities like auditing, reconciliation, bookkeeping, and invoicing to financial robots and the shared service system, significantly enhancing automation levels (See Figure 1). Financial personnel will transition toward high-value tasks like capital management, budget oversight, risk control, and decision support. This “human-machine collaboration” scenario enables a qualitative leap in the value delivered by shared service centers. The “financial professionals + artificial intelligence” management model will become the primary manifestation of accounting intelligence for the foreseeable future.

(2) Achieving Digital Transformation

Digitalization forms the foundation for intelligence. Intelligence integrates vast digital data, accounting systems, computational power, and machine learning algorithms to generate optimal action plans, unlocking new frontiers in financial management and fully merging digitalization, intelligence, and financial operations. Hospitals' integration of business, finance, taxation, and banking enables interconnected data across banking, taxation, business travel, suppliers, operations, and credit. Leveraging digital technologies further automates financial transaction processing. The new form of intelligent finance will be smart applications combining management control with decision support. The widespread adoption of electronic invoices also provides the foundation for digital archiving in hospital accounting. Areas such as healthcare environment forecasting, real-time risk alerts, and decision-making plan formulation—involving massive data screening, complex logical calculations, and real-time business tracking—will leverage intelligent applications like data hubs, cloud computing, multidimensional modeling, machine learning, smart search engines, and data mining to enhance comprehensive support for financial control and decision-making.

(3) Data Application Platform for Business-Finance Integration

Traditional financial management involves generating financial data through accounting based on operational data, followed by financial management, analysis, and decision-making. While systems automate most basic, simple, and standardized tasks, substantial human resources remain required for financial data organization and analysis. Simultaneously, the independent operation of different business systems leads to front-end systems expanding and evolving in response to operational changes, passively impacting the acquisition of financial systems and data. This results in wasted human and financial resources.

To meet the demands of hospital business development and multi-level control, an integrated business-finance data application platform spanning front, middle, and back-office functions has emerged. Within an integrated business-finance data application platform, the unified construction of front-end operations, middle-office finance, and back-end accounting systems on a single data platform achieves centralized data sourcing, standardized information processing, and unified data generation. This significantly reduces development and operational costs while eliminating errors caused by multiple data sources. The database is uniquely traceable, ensuring high correlation and consistency between operational and financial data. Data security and traceability provide comprehensive reference for analytical decision-making.

(4) Intelligent Applications for Daily Expense Reimbursement

Intelligent reimbursement methods can also be applied in routine expense processing. Taking travel expense reimbursement as an example, biometric technologies such as facial recognition, voiceprint, and fingerprint verification are used to validate system access rights, implementing human-machine interaction for internal control management. Machine vision technologies like OCR enable automatic recognition of invoices, documents, and verification details to generate reimbursement forms. Online database queries retrieve ticket booking options, online ticket booking and payment, automatically calculate travel allowances, conduct online ticket verification, and complete financial audits. Upon approval, the system automatically disburses reimbursement funds while simultaneously performing automated reconciliation, settlement, and generation of accounting vouchers. Electronic vouchers are then categorized and archived according to predefined rules, achieving intelligent processing that integrates payment execution with accounting procedures.

(5) Intelligent Procurement Settlement Platform

Hospital procurement operations are exceptionally demanding. The acquisition of diverse assets—including various equipment, pharmaceuticals, and consumables—results in substantial and cumbersome workloads for ordering and settlement processes. To leverage the conveniences of the digital age, Shanghai Ninth People's Hospital designed and implemented an Intelligent Procurement Settlement Platform. This platform serves as a data exchange hub between suppliers and the hospital, enabling one-stop operations for ordering, shipping, warehousing, reconciliation, and invoicing. It automatically generates linked business documents, ensuring three-way matching of purchase orders, goods receipts, and invoices. Bank payments and financial accounting are processed automatically, significantly enhancing the efficiency and accuracy of the entire procurement-to-payment workflow. By establishing this intelligent procurement platform, the hospital compares prices across multiple suppliers or government procurement platforms (meeting established standards), interconnects procurement information, and automatically calculates optimal purchase volumes based on historical data. This effectively shortens procurement cycles, reduces procurement and warehousing costs, and enables efficient utilization of space saved within the hospital. The entire process, from procurement initiation to completion, achieves transparency, efficiency, and data consistency. Procurement departments can monitor business progress in real time, promptly address identified issues, and ensure all procurement data is traceable and auditable, effectively mitigating procurement risks.

5.3. Implementation Outcomes of Accounting Informatization at Shanghai Ninth People's Hospital

Following the intelligent upgrade of its financial information system, Shanghai Ninth People's Hospital has witnessed significant improvements in financial management across several key areas.

(1) Substantial Enhancement in Accounting Processing Efficiency

As evident from Table 1, the implementation of intelligent accounting—through the synergy between artificial intelligence and accounting personnel—has led to a dramatic leap in the hospital's accounting processing efficiency. This improvement in foundational accounting operations has laid the groundwork for comprehensive advancement in the hospital's financial management.

Table 1. Implementation Comparison of Intelligent Accounting Operations at Shanghai Ninth People's Hospital

Business Operations	Before Implementation	After Implementation	Efficiency Improvement
Voucher Entry Time	18 vouchers per hour	600 vouchers per hour (automatically generated by system)	34x
Revenue Reconciliation Time	4-5 hours	0.6 hours (automatic reconciliation via system data capture)	7x
Reimbursement Approval Time	7 days	3 days	2.3x
Daily Reimbursement Documents Processed	150-200	500-600	3x
Daily Payment Documents Processed	80-120	280-350	3x

(2) Transformation of Accounting Talent: Surging Demand for Multidisciplinary Professionals

As hospitals advance toward intelligent management, low-skill repetitive tasks are increasingly automated, freeing accounting staff to dedicate more time and resources to enhancing their expertise and managerial capabilities. Within two years of implementing intelligent finance systems, Shanghai Ninth People's Hospital saw 2 accounting professionals earn advanced degrees (master's level) and 43 achieve higher professional titles—representing 31.5% of the department. Additionally, the hospital organized multiple specialized seminars and training sessions (see Table 2). The demand for high-level accounting managers is growing steadily. Multidisciplinary professionals who understand both clinical operations and finance, while also possessing IT expertise, have become highly sought-after in hospital financial management. This trend not only compels accountants to transform and upgrade their skills but also elevates the overall talent quality within the accounting profession. Consequently, accounting professionals have seen improvements across multiple dimensions: broader employment prospects, increased job competency, enhanced management precision, and expanded professional horizons.

Table 2. Promotions in Academic Qualifications and Professional Titles Among Financial Personnel During the Implementation of Intelligent Accounting Operations

No.	Education/Title	Number	Percentage
1	Master's Degree	2	1.4%
2	Senior Professional Title	2	1.4%
3	Intermediate Professional Title	18	12.6%
4	Junior Professional Title	23	16.1$

(3) Deep Integration of Business and Finance, with Highly Shared Financial Organization

Intelligent accounting enables financial data flows and management processes to occur simultaneously with business transactions, fully integrating these previously isolated management systems and achieving deep business-finance convergence. The hospital's intelligent financial system has now evolved into eight intelligent modules. Beyond the six modules mentioned earlier in this paper, it has expanded to include an Intelligent Human Resources Management Platform and an Intelligent Performance Management Platform, embedding financial management deeply into the hospital's operational management functions. The Shared Service Center has effectively resolved the issue of accounting information silos. As financial literacy becomes essential knowledge for managers, hospital administrators now leverage fundamental financial management principles to bolster their operational oversight. This highly shared, business-finance integrated data hub enables finance and operational staff to exchange information and support each other, charting a sustainable path for enhancing hospital management capabilities.

6. Conclusion

In the realm of corporate financial accounting, rapidly advancing information technology is increasingly being leveraged by big data-driven intelligent processing and analytical methods, with operational approaches progressively shifting toward data-driven and information-based models. The development of artificial intelligence-powered financial analysis systems has revolutionized financial operations, driving structural adjustments within corporate management frameworks. Leveraging AI's superior data processing capabilities and more precise financial analysis outcomes, this technology will empower enterprises to adopt more strategic decision-making and evolve toward a novel financial accounting system model. The application of AI in accounting represents an inevitable outcome of economic development within the context of accounting intelligence. With clear division of labor between AI and financial accounting personnel, rapid adaptation to and understanding of workflows and scopes, and continuous expansion of professional knowledge, their collaborative efforts are poised to achieve increasingly seamless integration.

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