AI POWERED LEARNING PLATFORM IN ACCOUNTING AND HR EDUCATION

Dr. Rooplata
Assistant Professor, Department of Commerce (CA)
PSG College of Arts & Science, Coimbatore
rooplatap@psgcas.ac.in

Ms. R. Kavyashree
I B.Com CA-B
PSG College of Arts & Science, Coimbatore

https://doi.org/10.34293/9789361634437.ch.018

Abstract

The integration of Artificial Intelligence (AI) in education is revolutionizing the way knowledge is delivered and acquired, particularly in fields such as accounting and human resources (HR). AI-powered learning platforms offer a dynamic alternative to traditional educational methods by enabling personalized, adaptive, and interactive learning experiences. In the context of accounting and HR education, AI enhances engagement, efficiency, and learner outcomes by streamlining repetitive tasks, providing up-to-date content aligned with industry standards, and improving accessibility through multilingual and mobile-ready interfaces. This paper explores the benefits, features, and limitations of AI in these disciplines and emphasizes the critical role of faculty development and institutional support.

Keywords: *Artificial Intelligence, Human Resource, Accounting, Interactive learning, adaptive, outcome*

Introduction

AI learning platforms use artificial intelligence to enrich eLearning with features that automate a variety of tasks. Compared to traditional solutions, an AI-based LMS makes managing e-Learning program much easier. These learning management systems make content authoring, or the process of creating and fine-tuning your courses, quicker and simpler. Whether looking for features to create great content faster or effectively assess your learners' progress, an AI learning platform helps automate the process and adapts training to users' needs. In turn, they will have a more engaging, rewarding, and personalized learning experience to look forward to.

Benefits of AI-Powered Learning in Accounting and HR:

1. **Learning That Fits You:**

AI helps you learn at your own speed. Whether you're quick to grasp a topic or need a bit more time, the system adjusts to you—not the other way around.

2. **Instant Help When You Need It:**

Made a mistake? No problem. These platforms give you feedback right away, so you can understand what went wrong and fix it immediately.

3. **Hands-On Practice:**
Instead of just reading about accounting formulas or HR policies, AI lets you try out real-world situations—like managing a payroll or handling a hiring process.

4. **Keeps You Interested:**
With interactive tools, quizzes, and even games, learning becomes more fun and less of a chore.

5. **Smarter Use of Your Time:**
AI focuses on what you actually need to learn, skipping things you already know. That way, you don't waste time and can progress faster.

6. **See Your Progress Clearly:**
You'll get regular updates on how you're doing, what you've mastered, and where you need to improve. It's like having a personal coach guiding you.

7. **Learn Anytime, Anywhere:**
Whether you're at home, commuting, or taking a break at work, these platforms are always available, so learning fits into your schedule.

8. **Stay Up-to-Date:**
The world of accounting and HR is always changing. AI makes sure your learning materials are current, so you're never left behind.

Features:

1**. Adaptive Learning Paths:**
The platform adjusts the course content based on the learner's performance, skill level, and pace.

2. **Interactive Simulations:**
Real-world scenarios like financial audits or employee onboarding processes are simulated for hands-on practice.

3. **Automated Feedback & Grading:**
Assignments and quizzes are automatically graded with instant, detailed feedback to enhance learning.

4. **Natural Language Chatbots:**
Virtual tutors or assistants provide 24/7 help, answering questions or guiding students through tough topics.

5. **Performance Analytics Dashboards:**
Both students and instructors can view progress reports, track competencies, and analyze strengths and weaknesses.

6. **Gamified Learning Modules:**
Elements like badges, points, and leaderboards make learning more engaging and competitive.

7. **Up-to-Date Content:**
AI ensures that course material reflects the latest accounting standards (like IFRS, GAAP) or HR policies and practices.

8. **Voice and Text Recognition:**
AI tools can understand spoken or written responses, allowing for diverse input methods.

9. **Multilingual Support:**
Platforms often support multiple languages, helping learners from different regions access content in their native language.

10. **Integration with Professional Tools:**
AI platforms may integrate with real accounting software (like Tally, QuickBooks) or HR tools (like SAP, Zoho People) for practical exposure.

Advantages:
1. **Personalized Learning:**
AI tailors content based on individual learning styles and progress, making education more effective.

2. **24/7 Accessibility:**
Learners can access materials anytime, anywhere—perfect for flexible or remote learning.

3. **Real-Time Feedback:**
Instant responses to quizzes and tasks help students understand and fix mistakes quickly.

4. **Practical Simulations:**
AI can mimic real-world accounting and HR tasks, improving practical knowledge and job readiness.

5. **Time Efficiency:**
AI highlights areas that need attention and skips what the learner already knows, saving valuable time.

6. **Data-Driven Insights:**
Analytics help track performance, identify weak spots, and guide better learning strategies.

7. **Cost-Effective:**
Once developed, AI platforms can reduce the cost of training or education per user compared to traditional methods.

Disadvantages:
1. **Lack of Human Touch:**
AI lacks emotional intelligence, making it harder to offer empathy, mentorship, or deep discussions.

2. **Technical Issues:**
Reliance on internet and devices can be a barrier for students in areas with limited tech access.

3. **Over-Reliance on Technology:**
Students may become too dependent on AI tools and struggle with independent problem-solving.

4. **Limited Creativity:**
AI might not always encourage creative or critical thinking, especially in decision-based HR scenarios.

5. **Privacy Concerns:**
Storing and analyzing user data can raise concerns about security and data privacy.

6. **High Initial Cost:**
Developing or integrating high-quality AI platforms can be expensive for institutions.

Expected benefits of AI-Powered Learning in Accounting and HR education:
Among the results arising from the adoption of AI in the teaching of Accounting Sciences, the personalization of learning is one of the main advances, allowing students to receive content and feedback adjusted to their specific needs. This is particularly relevant in highly complex disciplines such as auditing and financial analysis, where the use of AI can tailor examples and exercises to students' individual difficulties. In addition, AI tools can automate repetitive tasks, such as financial calculations and data analysis, allowing teachers to focus on more value-added activities, such as theoretical discussions and complex

problem-solving (Ballantine; Boyce; Stoner, 2024) also highlight that AI can transform the way students interact with content, providing more dynamic and flexible teaching. In this bias, the labor market aspect needs to be addressed, as it is essential that the university presents such technologies and, at least, discusses operational and ethical aspects, enabling students to work with big data and emerging technologies, as highlighted in the National Curriculum Guidelines for the Accounting Sciences course. The literature, therefore, reinforces that AI can increase student engagement through dynamic and interactive learning environments (Celik et al., 2022). Also noteworthy is the ability to predict financial trends and analyze large volumes of data according to trends and competence for future accounting professionals (Zawacki-Richter et al., 2019).

Training of teachers for the use of AI

Among the difficulties pointed out by the studies, teacher training is an element that needs to be discussed for the successful implementation of AI technologies in education. It is verified that the lack of preparation of teachers has been identified as one of the main challenges for the effective integration of AI in higher education (UNESCO, 2022). A robust training program should include not only technical training on the use of AI tools, but also pedagogical approaches that explore how these technologies can be meaningfully integrated into teaching. Continuous training is essential to ensure that teachers keep up with rapid advances in technology and educational practices. In this context, programs such as those suggested by UNESCO (2021) can be adapted, promoting workshops and practical courses on the ethical and inclusive use of AI. Training should address both technical and pedagogical aspects, highlighting practices that promote active interaction between teachers and students.

Solutions to enable the technological infrastructure:

Technological infrastructure is a determining factor for the success of AI adoption in teaching, as there is a lack of adequate computing resources in institutions, especially public HEIs, such as servers, software, and access to data (Celik et al., 2022). It is suggested that initial investments can be made possible through public-private partnerships and/or funding of applied research projects. According to UNESCO (2021), higher education institutions should prioritize initiatives that integrate the modernization of laboratories and the installation of accessible AI platforms. Another solution pointed out is the implementation of cloud systems that can reduce infrastructure costs, offering flexibility and scalability to meet the growing demands of data processing.

Strategies for engaging students and teachers in the use of AI:

In this sense, it is necessary to adopt actions aimed at engaging the academic community to create a culture of innovation and acceptance of AI in teaching. It is not just about pure and simple acceptance, but about incorporating the integration of such technologies into academic discussions. For students, the integration of gamified technologies and AI-based accounting simulations can increase interest and motivation. On the other hand, for teachers,

it is essential to promote a constant dialogue about the benefits and challenges of AI, highlighting its potential to transform educational practices. However, it is necessary to balance technological rationality with communicative rationality, ensuring that the interaction between teachers and students mediated by technology is not limited to automated processes, but promotes a critical dialogue. Students should be led to think in order to contest the results initially presented by the AI, propose alternatives for use and not just accept the results peacefully, without questioning. Ethical aspects must be conducted in a rational way in the discussion about the insertion of AI in education. The use of AI should respect students' privacy and avoid biases in algorithms that could perpetuate inequalities. In addition, AI should not replace the human role in teaching, but complement interactions between teachers and students, preserving the fundamental values of education, such as inclusion and equal opportunities. UNESCO (2021) also reinforces the importance of clear guidelines for the ethical use of AI, proposing that institutions educate students about the social and ethical impacts of this technology.

Artificial intelligence (AI) used in E-Learning?

When talking about AI learning, it's easy to perceive artificial intelligence as omnipotent. Instead, let's take a step back and (re)discover what AI tools for learning are really about. AI learning platforms use machine learning and natural language processing to various degrees based on their ideal use cases. Machine learning uses vast data to make decisions based on your inputs. For example, an online training platform focused on employee onboarding can have AI features centered around course creation. A learning management system built for academia, on the other hand, may have other valuable features as main selling points. An AI learning platform can make your training program smoother and simpler to manage. You can always use it to tailor the output to suit your needs with the right prompts.

Conclusion

The integration of AI-powered learning platforms in accounting and HR education marks a transformative shift in how professionals are trained and developed. By personalizing learning experiences, automating routine tasks, and providing real-time insights, AI enhances both the effectiveness and efficiency of education. It bridges the gap between theoretical knowledge and practical application, ensuring learners are better prepared for the dynamic demands of the industry. As technology continues to evolve, embracing AI in accounting and HR education will be essential to cultivating future-ready professionals with sharper skills, improved decision-making abilities, and greater adaptability in an ever-changing business environment.

References

1. Zawacki-Richter, O., et al. (2019). Systematic review of research on artificial intelligence applications in higher education – Where are the educators? International Journal of Educational Technology in Higher Education, 16(1), 28 Oct.
2. UNESCO. (2021). Recommendation on the ethics of artificial intelligence.

3. UNESCO. (2022). Harnessing the era of artificial intelligence in higher education: A primer for higher education stakeholders.
4. Celik, I., et al. (2022). The promises and challenges of artificial intelligence for teachers: A systematic review of research. TechTrends, 66(4), 616–630.
5. Araujo, J. H. K. de, & Stroparo, T. R. (2024). Inteligência artificial e contabilidade: Percepções sobre as transformações profissionais. Zenodo. Accessed on February 24, 2025.
6. Ballantine, J.,Boyce,G.,& Stoner, G. (2024). A critical review of AI in accounting education: Threat and opportunity. Critical Perspectives on Accounting.