

# AC6761: ARTIFICIAL INTELLIGENCE ACCOUNTING

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## Effective Term

Semester A 2025/26

## Part I Course Overview

### Course Title

Artificial Intelligence Accounting

### Subject Code

AC - Accountancy

### Course Number

6761

### Academic Unit

Accountancy (AC)

### College/School

College of Business (CB)

### Course Duration

One Semester

### Credit Units

3

### Level

P5, P6 - Postgraduate Degree

### Medium of Instruction

English

### Medium of Assessment

English

### Prerequisites

Nil

### Precursors

Nil

### Equivalent Courses

Nil

### Exclusive Courses

Nil

## Part II Course Details

### Abstract

This course aims to provide students with basic knowledge of accounting concepts, knowledge of AI and its role in accounting and business. It equips students with ability to understand accounting principles and automate financial analyses using contemporary AI technologies. It develops students' ability to model business processes and develop accounting information database. It teaches how to manage data to sufficiently derive, analyze, communicate analytics outcome and eventually apply AI models in accounting and related functions. It aims to enhance students' knowledge in face of the rapid development of AI.

At the completion of this course, students should be able to appreciate the contemporary developmental process of AI models and mechanism with reference to the accounting and related practices. Students should be able to identify possible utilization of AI techniques and models in existing and forecasted accounting and related functions.

### Course Intended Learning Outcomes (CILOs)

CILOs		Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Describe and explain the basic accounting concepts and the automation of financial analyses using contemporary AI technologies.		x	x	x
2	Identify AI techniques and models in accounting.		x	x	x
3	Explain the application progress of AI techniques and models in accounting functions.		x	x	
4	Explain clearly to potential users of AI accounting with enhanced communication and presentation skills.		x	x	
5	Apply AI and accounting knowledge in accounting and related functions.		x	x	x

#### A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

#### A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

#### A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

### Learning and Teaching Activities (LTAs)

LTAs		Brief Description	CILO No.	Hours/week (if applicable)
1	Lectures	Students will engage in lectures to gain knowledge about fundamental concepts of accounting and learn the development of AI knowledge, analytical and communication skills and modelling capabilities through the analysis and application of AI in accounting.	1, 2, 3, 4, 5	
2	Case Analyses#	Students will conduct case analyses and design solutions to problems related to AI in accounting and business.	1, 2, 3, 4, 5	

**Additional Information for LTAs**

# DEC LTA element

**Assessment Tasks / Activities (ATs)**

ATs	CILO No.	Weighting (%)	Remarks ("- for nil entry)	Allow Use of GenAI?
1 In-class Discussion and Activities#: Students need to identify the issues and problems in various studied cases and actively participate in class activities and discussion.	1, 2, 3, 4, 5	10	Students are permitted to use Generative AI tools for information searching; however, they are strictly prohibited from using AI to write any part of their assessment reports.	Yes
2 Group Project: Students are divided into groups (3-5 students for each group). Each group is required to examine the application of AI in accounting area. In addition, each group is required to make a presentation.	1, 2, 3, 4, 5	20	Students are required to properly acknowledge the use of GenAI tools, and provide explanation of why the piece of response from the GenAI tool is adopted.	Yes

3	Mid-Term Test Students are required to explain the concepts, types, and implementation of AI, as well as the knowledge related to basic accounting concepts.	1, 2, 3, 4, 5	20	-	No
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**Continuous Assessment (%)**

50

**Examination (%)**

50

**Examination Duration (Hours)**

3

**Additional Information for ATs**

# DEC AT element

Final Examination: Students are required to answer all the essay and case questions set in the examination paper.

**Students are required to pass both coursework and examination components to guarantee to pass the course. Failing either component may lead to failure in the course. The passing mark is generally 50.****Assessment Rubrics (AR)****Assessment Task**

In-class Discussion and Activities

**Criterion**

Ability to actively participate in interactive discussions and contribute to the discovery of contemporary knowledge and possible developments.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B, B-) Significant

**Fair**

(C+, C, C-) Moderate

**Marginal**

(D) Basic

**Failure**

(F) Not even reaching marginal levels

**Assessment Task**

Group Project

**Criterion**

Ability to introduce, interpret, and demonstrate the application of AI in accounting and related functions.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B, B-) Significant

**Fair**

(C+, C, C-) Moderate

**Marginal**

(D) Basic

**Failure**

(F) Not even reaching marginal levels

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**Assessment Task**

Mid-term Test

**Criterion**

Ability to explain the concepts, types, and implementation of AI, as well as the knowledge related to basic accounting concepts.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B, B-) Significant

**Fair**

(C+, C, C-) Moderate

**Marginal**

(D) Basic

**Failure**

(F) Not even reaching marginal levels

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**Assessment Task**

Final Examination

**Criterion**

Ability to provide good analysis of conceptual and case questions and demonstrate excellent presentation on the provided answers.

**Excellent**

(A+, A, A-) High

**Good**

(B+, B, B-) Significant

**Fair**

(C+, C, C-) Moderate

**Marginal**

(D) Basic

**Failure**

(F) Not even reaching marginal levels

## Part III Other Information

**Keyword Syllabus**

Accounting in Business, Analysis of Financial Statements, Artificial Intelligence, Concept and Development History, Computerization and Automation, Robotics in Business and Accounting, Reasoning and Self-Learning Process, Contemporary AI Accounting Practices, Expert Systems, AI in the Finance Sector, Cost Benefit Analysis and Assessment, Obstacles and Challenges in AI Applications, Forecasted Future Development.

**Reading List****Compulsory Readings**

	Title
1	Superminds, Thomas Malone, MIT Center for Intelligence Collection (2019)
2	Delivery Notes from Course Lecturers

**Additional Readings**

	Title
1	Artificial Intelligence in Accounting and Auditing: Towards New Paradigms, Artificial Intelligence in Accounting and Auditing, Volume 4, Miklos A. Vasarhelyi and Alex Kogan (1998)
2	Superminds, how humans and machines can work together, Deloitte Review, Issue 24, Pages 120 – 131 (January 2019)