

8 Questions to Ask Before AI-Assisted Work Reaches the Books or Filing

A practical check when using AI in accounting and statutory reporting.

Before relying on AI-assisted accounting or reporting work, ask these questions.

1

Where is AI being used?

Are we clear about where AI is entering the accounting and reporting process?

5

Is judgment still being applied?

Are experienced people still making the calls where facts and circumstances affect treatment?

2

Was the conclusion verified?

Are accounting conclusions checked against the appropriate authoritative sources?

6

Can the result be defended?

Could the person responsible explain the result to leadership, an auditor, or an examiner?

3

Can the reviewer explain it?

Do reviewers understand what AI contributed to the result and how it affected the work?

7

Was company information handled appropriately?

Are employees following company rules for financial and other sensitive information?

4

Does the documentation stand on its own?

Would the workpapers and source support still explain the conclusion without the AI response?

8

Did AI have the right context?

Is the team confirming AI worked from the right information before relying on the result?