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The Impact of Artificial Intelligence on the Allocation of Financial Personnel in Enterprises - Taking Deloitte as an Example

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Abstract. With the rapid development of artificial intelligence technology, its application in the field of enterprise financial management is becoming increasingly widespread, which has had a profound impact on the allocation of financial personnel. This article takes Deloitte's financial robots as a starting point to explore in depth how artificial intelligence can change the allocation pattern of financial personnel in enterprises. By analyzing the functional characteristics and application scenarios of Deloitte's financial robots, combined with relevant theories and practical cases, this study investigates the impact of artificial intelligence on basic financial positions, managerial financial positions, and the overall structure of financial teams, revealing the phenomena of job substitution, functional transformation, team restructuring, and so on that it brings. At the same time, in response to the challenges faced by financial personnel allocation in 6555863the context of artificial intelligence, strategies for enterprises and financial personnel are proposed, aiming to provide theoretical support and practical guidance for enterprises to optimize financial personnel allocation, improve financial management efficiency, and promote the transformation and upgrading of financial management in the era of artificial intelligence.

1 Introduction

In the current global digital wave, artificial intelligence technology is penetrating various industries at an unprecedented speed, reshaping business processes and work models. In the field of enterprise financial management, artificial intelligence applications represented by RPA (Robotic Process Automation) and AI financial analysis tools are causing a profound transformation. From basic accounting tasks, such as invoice entry and report preparation, to advanced analysis and decision-making processes, including fund forecasting and risk warnings, artificial intelligence is gradually breaking the boundaries of traditional financial work. Deloitte's financial robots, with their efficient, accurate, and tireless characteristics, have become a typical symbol of intelligent transformation in the financial field, deeply changing the underlying logic of financial work [1].

However, the traditional financial personnel allocation model is facing severe challenges under this transformation. For a long time, a large amount of manpower in the finance

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department has been constrained by repetitive and regular work, such as invoice review, account reconciliation, and other processes, which not only have low efficiency but are also prone to errors caused by human negligence. According to statistics, the proportion of repetitive work in traditional finance teams exceeds 60%. While labor costs are high, finance personnel are trapped in mechanical labor, making it difficult for them to engage in high-value work such as data analysis and strategic support, which limits their personal career development and the improvement of the corporate financial management level. The demand for financial function transformation is becoming increasingly urgent.

In this context, studying the impact of artificial intelligence on the allocation of financial personnel in enterprises has both important theoretical and practical value. From a theoretical perspective, although existing research on organizational human resource allocation involves the impact of technological changes on job structure, there is still a lack of detailed research focusing on the application of artificial intelligence in the financial field. In-depth analysis of the reshaping of financial positions by tools such as Deloitte's financial robots can supplement the theoretical dimensions of the impact of artificial intelligence on organizational human resource allocation, and provide empirical support for the iteration of human resource allocation theory under technological change in financial scenarios.

From a practical perspective, the digital transformation of enterprise finance is an inevitable trend, and personnel allocation, as the core element of transformation, directly affects the effectiveness of transformation. Exploring how artificial intelligence affects the allocation of financial personnel, sorting out rules such as job substitution and changes in ability requirements, can provide a clear path for enterprises to optimize their human resource layout - not only helping enterprises reduce labor costs and improve financial management efficiency, but also guiding financial personnel to clarify their career development direction, transform from "accounting oriented" to "value creation oriented", and enhance their competitiveness in the digital age [2]. This article focuses on artificial intelligence, especially Deloitte's financial robots, and uses literature research to sort out the research context at home and abroad. Through case analysis, it delves into enterprise practice and combines qualitative and quantitative methods to analyze its impact on financial positions and team structure and proposes corresponding strategies. The aim is to lay a solid foundation for human resource allocation in the digital transformation of enterprise finance and promote the intelligent upgrading of financial management models.

2 Overview of artificial intelligence and deloitte financial robots

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2.1 Current application status of artificial intelligence technology in the financial field

In the digital age, artificial intelligence was also widely used in the financial field, changing the mode of financial management. The intelligent financial system, relying on algorithms and automated processes, accurately automates the entire process of bookkeeping, accounting, and reimbursement, replacing traditional manual operations and significantly reducing the time required for basic financial work, thereby improving efficiency. Financial robots focus on repetitive and clear tasks such as invoice recognition and expense reimbursement review. With the help of image recognition and natural language processing technology, they quickly extract key information from invoices, automatically verify reimbursement standards, and intercept unreasonable reimbursements. The intelligent analysis system is also the "smart brain" of financial decision-making, integrating multidimensional data and using machine learning algorithms to construct financial risk warning models. It can monitor risks such as debt repayment and operation in real time, and conduct sales forecasting and cost analysis based on historical data, providing data support for strategic planning [3]. In large enterprises, financial shared centers have become a typical scenario for artificial intelligence applications, gathering financial business across the entire group, achieving process standardization and automation through artificial intelligence technology, breaking down regional and departmental barriers, and improving financial control efficiency and data quality [4].

2.2 Functions and characteristics of deloitte financial robots

Deloitte Financial Robotics focuses on Robotic Process Automation (RPA) technology as its core, creating efficient financial operations' digital employees. It can simulate human operations and accurately mimic the login, data entry, verification, and other operations of financial personnel in the system. For structured data such as financial statements and invoice forms, key information can be quickly parsed and extracted. At the same time, the powerful system integration function enables it to connect with multiple platforms such as ERP, financial software, and business systems, and open up data circulation channels. In actuality, it runs continuously 24/7 without being affected by fatigue or emotions. When handling tasks such as reconciliation and settlement, it strictly follows the present rules, accurately matches data, generates vouchers, and has an error rate approaching zero. Taking invoice processing as an example, in the face of massive invoices, it can quickly identify the face information, automatically associate purchase orders and warehouse receipts, complete the "three order matching", synchronously trigger the audit and accounting processes, and help financial personnel improve work efficiency [5].

2.3 Application scenarios and case analysis of Deloitte financial robots

Deloitte financial robots can demonstrate their value in different scenarios. In a multinational manufacturing enterprise, the accounts payable management process has become inefficient due to the large number of suppliers and invoices. After the introduction of robots, it automatically captures supplier invoices, verifies product specifications, quantities, and amounts with purchase orders, associates receipt records to verify actual delivery status, and does not require manual intervention throughout the process. The payment cycle has been shortened from an average of 15 days to 7 days, and the human error rate has been reduced from 3% to 0.5%, freeing up manpower for supply chain optimization and cost analysis. A certain financial institution uses it to generate financial statements. The robot extracts data from multiple sources such as core business systems, risk control systems, and fund systems, automatically integrates, calculates, and generates reports according to accounting standards and report templates, and completes data collection and report output in the early morning of each day to ensure data consistency and timeliness. Financial personnel can significantly reduce their report preparation work, focus on report data analysis, explore revenue growth drivers, risk exposure and other information, provide strong support for management to formulate credit policies and asset allocation strategies, and promote the transformation of financial functions from "accounting oriented" to "value creation oriented".

3 The impact of artificial intelligence on the positions of financial personnel in enterprises

3.1 Alternative risks of basic financial positions

3.1.1 Changes in traditional accounting positions

Traditional accounting positions, such as cashiers, accountants, and expense reimbursement specialists, have long been responsible for a large amount of repetitive and tedious work. In terms of the expense reimbursement process, financial personnel used to manually verify the authenticity of invoices one by one, which required a lot of time to check and verify reimbursement standards in the tax system. They had to repeatedly review the company's reimbursement system manual and match business documents back and forth among a pile of paper or electronic documents. The entire process was cumbersome and prone to errors due to fatigue caused by long-term work, which affected the accuracy of financial data [6].

Deloitte Financial Robotics relies on RPA (Robotic Process Automation) technology to change this tedious process. It can automatically scan the invoice QR code, quickly identify the face information, and connect with the tax system in real time to verify the authenticity of the invoice, with efficiency and accuracy far exceeding manual labor. At the same time, by comparing with the enterprise reimbursement system, the rationality of expenses can be automatically reviewed. From the standardization of invoice pasting to the attribution of expenses, accurate judgments can be made. After completing the review, the documents will be automatically archived, making the reimbursement process transparent and open.

In accounts receivable and payable management, the advantages of robots are also significant. In the past, manual processing of supplier statements and customer payment verification required repeated data entry and verification in different systems, which took several days. Nowadays, robots can automatically capture business system data, complete reconciliation, and write off according to preset rules, and greatly shorten the processing cycle to several hours. The tax declaration work also has changes. Robots automatically collect tax data, generate declaration reports according to tax types and tax periods, and complete online declarations without manual intervention, greatly reducing the working time of basic tax accountants and transforming the content and mode of traditional accounting positions, improving efficiency.

3.1.2 Quantitative analysis of job substitution

According to the 2024 Report on the Development of Intelligent Finance in China, industries with high standardization of processes, such as manufacturing and retail, generally have a replacement rate of over 40% for basic positions after introducing Deloitte financial robots. Taking a certain chain retail enterprise as an example, it has numerous stores across the country, and in the past, expense reimbursement, inventory accounting, and other work were scattered in various regions, relying on many financial accounting personnel. After the application of robots, these tasks will be centralized and automated, reducing the number of regional financial accounting personnel from 150 to 60, and reducing labor costs by about 12 million yuan.

It is worth noting that this substitution effect presents a stepped development. In the early stages, the main job responsibilities of robots were basic data entry positions, such as simple invoice information entry and payment form data filling. These positions were prone to errors and low efficiency in manual operations, making them the first to be replaced. With the continuous expansion of robot functions, audit positions involving complex rule judgments are gradually being penetrated. For example, in a certain financial institution, the bill review position originally required manual identification of bill elements and verification of business logic. After introducing robots, with the help of image recognition and intelligent rule engines, the replacement rate of bill review positions has reached 35%, demonstrating the strong potential of artificial intelligence to replace basic financial positions.

3.2 Changes in demand for managerial finance positions

3.2.1 The rise of data analysis and decision support positions

The demand for data insight capabilities in enterprises has given rise to new types of financial analysis positions. For example, business intelligence (BI) financial analysts need to be proficient in tools such as Python and Power BI to build dynamic financial analysis models and provide visual decision dashboards for management. In supply chain management, financial analysts can use machine learning algorithms to predict fluctuations in raw material prices and optimize procurement strategies. In terms of customer value management, by constructing a Customer Lifecycle Value (CLV) model, high-value customer groups can be identified to assist in precision marketing. The financial data scientist position established by a certain technology company not only requires a background in finance but also requires mastery of deep learning algorithms to achieve accurate prediction of business growth trends [7].

3.2.2 Importance enhancement of risk management and strategic planning positions

Against the backdrop of rapid development in financial technology, the connotation of risk management positions continues to expand. Financial risk management personnel not only need to deal with traditional credit and liquidity risks, but also need to prevent new risks such as decision-making risks caused by AI algorithm deviations and compliance risks caused by data breaches. For example, in the intelligent investment advisory scenario, financial personnel need to evaluate the robustness of algorithm models and design stress testing plans. At the strategic planning level, financial experts are deeply involved in enterprise digital transformation decisions. When evaluating whether to introduce AI financial systems, it is necessary to comprehensively analyze factors such as return on investment (ROI) and costs during the transition period and develop phased implementation strategies. When a certain automobile manufacturing enterprise is laying out its new energy business, its strategic finance team provides management with financial resource allocation plans under different market penetration rates through scenario simulation analysis.

3.2.3 Emergence of emerging cross-disciplinary positions

Artificial intelligence promotes the integration of finance and multiple fields, giving rise to composite positions [8]. For example, a financial process optimization specialist needs to possess both financial knowledge and process mining techniques. By analyzing robot operation logs, they can identify bottlenecks process and propose optimization solutions; Financial intelligent operation and maintenance engineers are responsible for daily monitoring, fault diagnosis, and algorithm optimization of robots to ensure stable system operation [9]. In multinational corporations, the demand for multilingual financial data analysts has significantly increased, requiring personnel who are proficient in financial analysis and can handle multilingual data to support global business layout [10]. The emergence of these emerging positions has reshaped the ability requirements system for financial talents.

4 Conclusion

This article focuses on artificial intelligence and takes Deloitte's financial robot as an example to explore its impact on the allocation of financial personnel in enterprises. This study shows that artificial intelligence technologies such as Deloitte's financial robots have a profound impact on the staffing pattern of corporate finance personnel. Basic finance positions are easily replaced due to standardized processes, while managerial finance positions require strategic analysis, decision support, and other abilities, leading to an increasing demand and driving the development of finance teams towards miniaturization, simplification, and cross-functional collaboration. Enterprises need to adjust their human resource management strategies promptly, optimize their financial management processes, and adapt to this changing trend. Financial personnel also need to actively transform and enhance their comprehensive abilities to meet the needs of the times.

Further research can be conducted, and in the future, it can be expanded to enterprises of different industries and scales, analyzing the differences in the impact of artificial intelligence on financial personnel allocation, and improving the training system and career development path for financial personnel. However, current research has limitations and does not fully cover the dynamic changes under extreme business scenarios and long-term technological iterations. With the continuous evolution of artificial intelligence technology, its application in the field of financial management will become more extensive and profound, and its impact on financial personnel allocation will also continue to evolve. Continuous tracking and research are needed to provide more forward-looking and systematic practical guidance for enterprises and financial personnel to cope with changes, and to help financial functions achieve value leaps in the intelligent era.

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