DIGITAL TRANSFORMATION OF ACCOUNTING IN THE HOSPITALITY INDUSTRY – THE ROLE OF ARTIFICIAL INTELLIGENCE

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Abstract

Purpose – The development of artificial intelligence significantly influences business operations by enabling faster responses to environmental changes, thereby supporting competitive advantage. In this context, high-quality and timely information is essential, with accounting information systems playing a key role. This paper examines the development of AI implementation in hotel accounting systems based on a review of existing literature.
Methodology/Design/Approach – This paper provides an overview of current research on AI implementation in hotel accounting systems, drawing on relevant scientific literature regarding accounting digital transformation, and highlights implications for future empirical studies. Conclusions about the need for AI transformation of accounting in the hospitality industry are drawn.
Findings – Previous studies indicate that the implementation of artificial intelligence in hotel accounting systems remains underexplored compared with other industries and other functional areas within hotels. Consequently, the hotel sector continues to underutilise AI in accounting practices.
Originality of the research – This study contributes to the understanding of AI implementation in hospitality accounting systems as a means of enhancing accounting practice. It highlights the potential to improve financial reporting quality, increase efficiency, reduce errors, and transform the accountant's role into that of an adviser and strategic partner.
Keywords accounting system, hospitality industry, digital transformation, artificial intelligence, AI

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INTRODUCTION

The competitive environment is compelling hotels to adopt new methods and techniques to improve their performance. There is hardly any major industry that has not been affected by modern artificial intelligence, which has transformed sectors such as transport, manufacturing, healthcare, and services, including tourism and hospitality (Car & Šimunić, 2025; Vukelić et al., 2024). The development of artificial intelligence (AI) significantly influences all aspects of business operations, enabling faster responses to emerging changes in the environment. In today's business context, the speed of response is crucial for achieving success and gaining a competitive advantage. A survey by the MIT Boston Consulting Group indicates that over 80% of respondents believe AI provides a competitive advantage, while 79% associate it with increased productivity (Li et al., 2020). High-quality and timely information serves as a critical foundation in this regard, and the accounting information system is responsible for providing such a foundation. Several studies have highlighted that the application of artificial intelligence enables employees to become more productive and cognitively focused by accelerating processes and reducing unproductive, repetitive, and routine tasks (Bulchand-Gidumal et al., 2024; Zirar et al., 2023). These observations are also reflected in industry practice, where AI is reported to automate administrative activities and enable employees to focus on higher-value tasks requiring human expertise and decision-making (Loring, 2018). AI is unlikely to fully replace human professionals but will instead augment their roles, requiring the development of new skills and professional judgement (ICAEW, 2018). The application of AI in accounting includes big data analytics and enables the provision of accurate, reliable, and timely accounting information to users. Furthermore, AI can help companies reduce internal control weaknesses and improve the reliability of accounting information (Askary et al., 2018). In the context of AI, accounting professionals are shifting from traditional accounting tasks towards transforming accounting data into strategic business information, thereby supporting managerial decision-making (Li et al., 2020).

Rapid advancements in automation and artificial intelligence create new opportunities, such as the use of big data, while also raising challenges related to workforce displacement (Millauer & Vellekoop, 2019). Contemporary technological applications are widely used in the public sector, with artificial intelligence extensively adopted in industries such as transport, law enforcement, the armed forces, and healthcare (Saleh et al., 2021).

There is growing scholarly interest in examining the impact of artificial intelligence on business operations, including its application in tourism and hospitality. According to Lv et al. (2021), research on artificial intelligence in hospitality and tourism has increased significantly, with a sharp rise in publications after 2015. A more intensive integration of AI into accounting and business systems became particularly evident after 2018, driven by the accelerated digital transformation of the hospitality industry and the increasing adoption of AI-driven analytical, forecasting, automation, and decision-support systems (Sampaio & Silva, 2025). More recently, the emergence of generative AI has intensified scholarly attention, particularly regarding the application of tools such as ChatGPT in hospitality and tourism enterprises (To & Yu, 2025).

Existing research on digital transformation and AI in hospitality has predominantly focused on consumer behaviour, marketing management, operational performance analysis, forecasting, and broader industry development within the context of smart and sustainable tourism. Additional studies have examined workforce-related issues, particularly job insecurity and service quality, while comparatively less attention has been devoted to employee roles, skills, frontline workforce development strategies, and accounting-related implications of AI adoption in hospitality enterprises (Shin et al., 2025). Although some studies address the digitalisation of revenue management and AI-supported forecasting systems (Janković et al., 2025), research specifically focused on accounting and financial management processes in hotels remains limited.

At the same time, a substantial body of literature has examined the role of AI in accounting more broadly, highlighting the automation of routine tasks, increased efficiency, improved reporting accuracy, stronger internal controls and auditing, forecasting applications, and the transformation of accounting competencies. However, relatively few studies have specifically investigated the implications of AI for hotel accounting systems and the distinctive characteristics of accounting within the hospitality industry. Hotel accounting is marked by high operational complexity, multiple revenue streams, pronounced seasonality, and strong integration with management and information systems. As a result, it exhibits a stronger orientation toward management accounting, analytics, and decision-support functions compared to accounting practices in many other industries.

Although artificial intelligence is expected to significantly transform accounting processes, employee competencies, and decision-support activities in the hotel industry, its organisational, professional, and operational implications within hotel accounting systems remain insufficiently explored. Moreover, much of the existing literature is primarily conceptual and descriptive, whereas empirical studies examining the implications of AI for hotel accounting processes, financial reporting, internal controls, accounting competencies, and organisational adaptation remain limited. Existing review studies also tend to provide broad overviews of AI in hospitality rather than focused analyses of AI integration into hotel accounting practices. These gaps highlight the need for a clearer understanding of the role of AI in hotel accounting systems and for a more comprehensive synthesis of the currently fragmented knowledge in this emerging field. Given the expected expansion of AI-driven technologies in hospitality and accounting, a structured review of the existing literature may contribute to identifying prevailing research themes, methodological approaches, sector-specific challenges, and directions for future research.

Therefore, the aim of this study is to review prior research on the implementation of AI in hospitality and accounting in general, to identify research gaps in the application of AI in hotel accounting, and to propose directions for future research. Based on the identified research gap, the following research questions were formulated:

RQ1: What are the dominant research themes regarding the application of AI in hospitality and accounting literature, particularly in relation to hotel accounting?
RQ2: How does artificial intelligence influence accounting processes and professional roles within the hotel industry?
RQ3: What barriers and enablers characterise the adoption of artificial intelligence in hotel accounting systems?
RQ4: What research gaps and future research directions can be identified regarding the application of AI in hotel accounting?

1. METHODOLOGY

This study adopts a qualitative narrative literature review approach to examine the implementation of artificial intelligence in accounting within the hospitality industry, with a particular focus on hotel accounting systems. Narrative literature reviews provide a comprehensive overview of existing knowledge on a given topic. Unlike more structured review approaches, they employ a flexible and qualitative perspective, enabling the synthesis and interpretation of findings from diverse studies. This approach is particularly valuable in fields characterised by heterogeneous literature, as it facilitates the identification of key trends, research gaps, and emerging themes (Ahmad, 2025). Relevant scientific and professional literature published between 2018 and February 2026 was reviewed to capture recent developments in the application of artificial intelligence within hospitality and accounting. This timeframe was selected because more intensive development and scholarly interest in AI integration into accounting and business systems became particularly evident after 2018, driven by the accelerated digital transformation of the hospitality industry and the increasing adoption of AI-driven analytical, forecasting, automation, and decision-support systems (Sampaio & Silva, 2025). Recent literature highlights a growing scientific focus on technologies such as artificial intelligence, robotic process automation, predictive analytics, and blockchain within accounting and financial management processes. Accordingly, the selected period was considered appropriate for identifying contemporary trends related to the AI-driven digitalisation of hotel accounting systems.

The literature search was conducted using established academic databases and scientific platforms, including Scopus, Web of Science, ScienceDirect, SpringerLink, IEEE Xplore, and ProQuest, as well as broader academic search engines such as Google Scholar and ResearchGate. Studies were selected based on their thematic relevance to the research topic, determined through an initial screening of titles and abstracts. Emphasis was placed on studies addressing the application of artificial intelligence in accounting practices and its implications within the hospitality sector.

To ensure comprehensive identification of literature related to the application of artificial intelligence in hotel accounting, a combination of keywords associated with artificial intelligence, the hospitality industry, and accounting was used during the database search process.

Keywords related to artificial intelligence included "artificial intelligence" and "AI", while hospitality-related terms included "hotel" and "hospitality". To capture accounting-related studies, the terms "accounting" and "hotel accounting" were additionally employed. Based on these keyword groups, the following search string was developed and adapted according to the requirements of individual databases: TITLE-ABS-KEY (("artificial intelligence" OR "AI") AND ("hotel" OR "hospitality") AND ("accounting" OR "hotel accounting")).

The identified studies were subsequently screened based on titles, abstracts, and keywords. In addition to keyword-based database searches, a snowballing approach was employed due to the highly specific and emerging nature of the research topic, which yielded a relatively limited number of studies in the initial database search. Snowballing was conducted by examining the reference lists of previously identified publications to locate additional relevant studies. Unlike database searches that rely exclusively on predefined search terms, snowballing enables the identification of relevant literature through citation tracking across related studies and publications, thereby improving the comprehensiveness of the literature review process and facilitating the inclusion of relevant sources that may not have been identified through the initial database search alone (Choong et al., 2014). The final selection of literature was guided by its relevance to the research objectives and the focus on the application of AI within hotel accounting and related financial management processes. The final body of literature consisted of studies identified through an iterative process of database searching, abstract screening, and snowballing based on citation tracking and reference list analysis.

Inclusion criteria consisted of peer-reviewed journal articles and relevant scholarly sources published in English within the past eight years, focusing on artificial intelligence applications in accounting, hospitality, financial analytics, managerial accounting, or related decision-support processes. Exclusion criteria comprised non-academic sources, duplicate records, studies without full-text availability, and papers unrelated to hospitality or accounting contexts. Additionally, studies focusing exclusively on industries with no relevance or potential applicability to the hotel sector were excluded, as were publications addressing artificial intelligence solely from a general or purely technical perspective without a specific connection to accounting, hotel operations, or hospitality management.

Following the methodological recommendations of Green et al. (2006) for narrative reviews, Table 1 provides an overview of the key components and protocol of the literature search and selection process.

Table 1: **Overview of the Literature Search and Selection Process**

Review Component	**Description**
Review approach	Qualitative narrative literature review
Time period	2018–2/2026
Databases and platforms	Scopus, Web of Science, ScienceDirect, SpringerLink, IEEE Xplore, ProQuest, Google Scholar, ResearchGate
Journal scope and disciplinary focus	Accounting, hospitality & tourism management, and technology-related journals and sources relevant to AI implementation in hotel accounting systems
Keywords	"artificial intelligence", "AI", "hotel", "hospitality", "accounting", "hotel accounting"
Search string	TITLE-ABS-KEY (("artificial intelligence" OR "AI") AND ("hotel" OR "hospitality") AND ("accounting" OR "hotel accounting"))
Initial screening	Titles, abstracts, and keywords
Additional search procedure	Snowballing and citation tracking
Inclusion criteria	Peer-reviewed articles and scholarly sources published in English (2018–2026) relevant to AI, accounting, hospitality, financial analytics, and related decision-support processes
Exclusion criteria	Non-academic sources, duplicates, unavailable full texts, studies unrelated to hospitality or accounting contexts
Final selection basis	Relevance to the research objectives and AI application in hotel accounting and related financial management processes

Source: Authors

The selected studies were analysed and synthesised to identify the main areas of AI application in hotel accounting, as well as the associated benefits, challenges, competency implications, and research gaps discussed in the existing literature.

While the narrative review approach allows flexibility and interpretative depth, it may also introduce certain limitations, such as potential selection bias and reduced reproducibility. To address these limitations, efforts were made to include diverse and credible sources, thereby enhancing the reliability and credibility of the findings.

The study initially reviews the literature on the use of artificial intelligence in the accounting profession, followed by an overview of research on its application in the hospitality industry, and concludes by synthesising the main findings and identifying directions for future research.

2. ARTIFICIAL INTELLIGENCE IN ACCOUNTING - IMPLICATIONS FOR ACCOUNTING PROCESSES AND PROFESSIONAL ROLES

The accounting information system is a key subsystem within an organisation that integrates financial and non-financial data to provide relevant information for achieving organisational objectives (Saleh et al., 2021). Since the emergence of Enterprise Resource Planning (ERP) systems in the 1990s, firms have increasingly adopted IT-based management accounting to maintain competitive advantage, supported by the growing volume of data and advances in business intelligence and analytics (Saleh et al., 2021). Traditional financial work involves multiple iterations of routine and repetitive tasks; however, the use of financial robots enables the automation of activities such as data collection, auditing, voucher processing, payments, tax reporting, and bank reconciliation, thereby reducing manual workload and allowing accountants to focus on higher-value tasks (Li et al., 2020). Companies have increasingly sought to strengthen their competitive position by adopting technology-driven solutions such as cloud computing and ERP systems (Saleh et al., 2021). According to research by Singh (2025), bookkeeping, fraud detection, and auditing are the most automated processes in accounting firms. Artificial intelligence–driven tools, including machine learning (ML), robotic process automation (RPA), and natural language processing (NLP), are transforming traditional accounting practices by shifting the role of accountants from data processing towards strategic business and financial advisory functions (Singh, 2025). Accordingly, it can be concluded that the accounting profession has evolved from predominantly routine bookkeeping activities towards more strategic and management-oriented functions (Guo, 2019; Li et al., 2020). Table 2 outlines the developmental phases of accounting, illustrating how the adoption of new technologies transforms accounting practices.

Table 2: **Key developments in accounting**

Era	Key Innovation	Impact
Pre-20th Century	Manual Ledger Bookkeeping	High error rates, and time-consuming processes
Mid-20th Century	Computerized Accounting Systems (Tally, SAP, QuickBooks)	Faster calculations, reduced errors, etc.
2000s	Cloud-Based Accounting (NetSuite, and Xero)	Remote access and real-time financial reporting
Present	AI & Automation (RPA, ML, NLP)	Predictive analytics, fraud detection, tax compliance, and efficiency gains

Source: Singh (2025)

The primary purpose of the accounting profession is to provide relevant and reliable financial information for decision-making by various stakeholders, and the application of AI can further enhance the quality and usefulness of this information (Askary et al., 2018). The use of artificial intelligence in financial accounting enables the adoption of advanced technological capabilities to overcome the limitations of traditional accounting practices. In this way, artificial intelligence enhances accounting processes and facilitates the delivery of faster and more efficient services (Li, 2020). The integration of emerging technologies, including big data, machine learning, artificial intelligence, and blockchain, has significantly transformed the accounting profession by reengineering accounting processes, reducing errors and information distortions, enhancing efficiency, and facilitating changes in the structure of accounting careers (Zhang et al., 2020). Artificial intelligence has significantly transformed the nature and procedures of accounting work by enabling automated data processing and self-control mechanisms, reducing the reliance on traditional accounting functions. It enables real-time recognition and recording of business activities, continuous account reconciliation and auditing, and timely adjustments, thereby reducing end-of-period workload. These changes have also driven the evolution of management accounting, leading to the development of new techniques that improve the quality of information available for managerial decision-making (Saleh et al., 2021). AI has significant potential to enhance the accounting profession by improving efficiency, generating deeper analytical insights, and increasing the overall value delivered to organisations (ICAEW, 2018).

The competencies of contemporary financial professionals can be conceptualised across four dimensions: reporting and management capabilities, IT and AI application skills, financial–business integration, and decision-making and planning abilities. The development of these competencies requires not only individual learning but also coordinated efforts between higher education institutions and organisational training programmes (Li et al., 2020).

Artificial intelligence simulates human cognitive processes through advanced computer programmes, enabling rapid data processing and timely support for decision-making. In this context, Saleh et al. (2021) emphasise AI's "ability to determine the best possible way to get an appropriate answer," highlighting its potential to support more efficient and analytically driven accounting practices. AI optimises accounting practices by automating routine tasks, evaluating and classifying data, and increasing accuracy and efficiency while overcoming the limitations associated with human performance. Furthermore, it enables the digitalisation of accounting processes and improves data reliability. Through programmed financial systems, AI supports standardised procedures, reduces the likelihood of errors, and facilitates rapid processing and feedback (Li et al., 2020). Strong internal control systems are essential for ensuring high-quality accounting information and financial reporting. In this regard, AI can strengthen internal controls by identifying, analysing, and mitigating weaknesses, thereby reducing accounting information risk through automated and timely decision-making processes (Askary et al., 2018). Overall, the integration of artificial intelligence represents a significant development in accounting, enhancing analytical and decision-support capabilities while simultaneously introducing challenges related to skill adaptation and ethical considerations (Odonkor et al., 2024).

The core competencies of contemporary financial professionals in the context of AI encompass learning, digital, communication, and analytical thinking abilities. These include strong financial expertise, proficiency in IT and AI applications, effective cross-functional communication, and multidisciplinary thinking to support strategic decision-making and organisational development (Li et al., 2020). The authors argue that in the future, financial personnel will evolve into professionals integrating management, finance, and operational expertise. Accordingly, the traditional training model for accountants should progressively shift towards a management accounting orientation (Guo, 2019).

An overview of major authors who have contributed to the development and understanding of AI implementation in accounting is presented in Table 3.

Table 3: **Overview of key studies on AI implementation in accounting**

Author/s	Paper Title	Contribution / Findings
Askary et al. (2018)	Artificial Intelligence and Reliability of Accounting Information	The study aims to examine how artificial intelligence can enhance internal control systems to improve the reliability and relevance of accounting information. It finds that AI reduces information, control, and detection risks by strengthening internal controls, thereby improving audit quality, decision-making, and organisational performance, while proposing a general model for AI-driven enhancement of internal control effectiveness.
ICAEW (2018)	Artificial intelligence and the future of accountancy	The report finds that artificial intelligence has significant potential to enhance the accounting profession by improving efficiency, generating deeper analytical insights, and increasing the overall value delivered to organisations. At the same time, it emphasises that AI is unlikely to fully replace human professionals but will instead augment their roles, requiring the development of new skills and professional judgement. Furthermore, the adoption of AI introduces challenges related to ethics, data quality, and governance, highlighting the need for a balanced approach that integrates technological innovation with human oversight and regulatory frameworks.
Guo (2019)	Research on the Transition from Financial Accounting to Management Accounting under the Background of Artificial Intelligence	The study finds that the rapid development of artificial intelligence is transforming the accounting profession by shifting its focus from routine bookkeeping to higher-level management-oriented functions. It highlights the need to reform traditional accounting education and training models, emphasising the transition from financial accounting to management accounting in response to technological advancements.
Zhang et al. (2020)	The Impact of Artificial Intelligence and Blockchain on the Accounting Profession	The study finds that the integration of emerging technologies – such as big data, machine learning, artificial intelligence, and blockchain – fundamentally transforms the accounting profession by enhancing efficiency, reducing errors, and reengineering accounting processes. It also highlights a growing demand for interdisciplinary competencies, particularly IT expertise combined with accounting knowledge, while emphasising challenges related to data privacy, regulation, and the need for adaptation among accounting professionals and educators.
Li et al. (2020)	Research on the Impact of Artificial Intelligence Technology on Accounting	The study finds that artificial intelligence profoundly transforms the accounting field by automating routine tasks and shifting the focus towards decision-support functions. It also reshapes accounting theory and necessitates the development of multidisciplinary competencies among financial professionals, requiring coordinated efforts between academia and practice.
Li (2020)	Analysis on the Influence of Artificial Intelligence Development on Accounting.	The study demonstrates that the advancement of artificial intelligence is an inevitable stage of technological progress that is fundamentally transforming financial accounting. It highlights that the application of AI enhances efficiency, service quality, and organisational competitiveness, while simultaneously reshaping the roles and skill requirements of accounting professionals. Furthermore, the study identifies key challenges related to workforce adaptation and data security, emphasising the need for strategic approaches to implementing intelligent accounting systems.
Saleh et al. (2021)	Artificial Intelligence (AI) and the Impact of Enhancing the Consistency and Interpretation of Financial Statement in the Classified Hotels in Aqaba, Jordan	The authors examine the impact of artificial intelligence on the quality and interpretation of financial statements in hotels within the Aqaba Special Economic Zone (ASEZA), demonstrating how AI enhances accounting systems by reducing information risk and improving the reliability of financial information. This study contributes to the literature by providing a comprehensive analysis of business intelligence and artificial intelligence in the hospitality and tourism sector, with particular focus on the consistency and perception of financial statements in the Aqaba Special Economic Zone (ASEZA).

Author/s	Paper Title	Contribution / Findings
Wu (2021)	Research on accounting risk based on AI	The study highlights the positive impact of AI on accounting efficiency, accuracy, standardisation, and financial risk management, while also emphasising challenges related to legal regulation, information security, and the transformation of accounting competencies and professional roles.
Odonkor et al. (2024)	Integrating artificial intelligence in accounting: A quantitative economic perspective for the future of U.S. financial markets	The study demonstrates that artificial intelligence is fundamentally transforming accounting practices by enhancing efficiency, accuracy, and decision-making capabilities, while also contributing to greater market efficiency and transparency. It highlights the dual impact of AI as both an enabler of innovation and a source of challenges, including skill adaptation, ethical concerns, and regulatory requirements. Furthermore, the study emphasises the need for strategic integration supported by educational reform, policy development, and professional training.
Singh (2025)	The Future of Accounting: How AI and Automation are Changing the Profession	The study finds that the adoption of AI and automation is fundamentally transforming the accounting profession, shifting the role of accountants from routine data processing to strategic advisory functions. It highlights significant improvements in efficiency, accuracy, and data processing capabilities through technologies such as machine learning, robotic process automation, and natural language processing, while emphasising the need for new skills and continuous professional adaptation.

Source: Authors

The reviewed studies reveal several recurring patterns regarding the implementation of artificial intelligence in accounting. Most studies consistently identify the automation of routine accounting tasks, improvements in efficiency and reporting accuracy, enhanced analytical capabilities, and the transformation of accountants toward more strategic and advisory roles as the dominant effects of AI adoption (ICAEW, 2018; Guo, 2019; Li et al., 2020; Zhang et al., 2020; Singh, 2025). Additionally, a significant proportion of the literature highlights the growing importance of interdisciplinary competencies that combine accounting, analytical, managerial, and technological skills, reflecting the increasing integration of AI into accounting and decision-support processes.

Another recurring theme concerns the role of AI in improving internal controls, reducing information and detection risks, and enhancing the reliability and interpretability of financial information (Askary et al., 2018; Saleh et al., 2021; Wu, 2021). At the same time, the reviewed studies consistently highlight several challenges associated with AI adoption, including ethical and governance issues, data privacy and cybersecurity risks, workforce adaptation, and the need for educational and professional transformation (ICAEW, 2018; Zhang et al., 2020; Odonkor et al., 2024).

However, despite the growing body of literature on AI in accounting, research specifically addressing AI implementation within hotel accounting systems remains very limited. Existing hospitality-related accounting research mainly focuses on financial reporting quality and the interpretation of financial statements, while limited attention has been given to other hotel-specific accounting functions such as budgeting, internal control systems, auditing, payroll processes, compliance management, and AI-supported managerial accounting practices. Consequently, the current literature demonstrates a broader focus on AI in accounting in general, whereas the integration of AI into hotel accounting systems remains comparatively underexplored.

3. IMPLEMENTATION OF ARTIFICIAL INTELLIGENCE IN HOSPITALITY

3.1 AI Applications in Hospitality Operations

Artificial intelligence has increasingly transformed operational and managerial processes within the hospitality industry, particularly through the automation of guest services, revenue management, and decision-support activities.

In recent decades, the tourism sector has emerged as a significant contributor to global economic growth and employment, with further expansion expected due to the increasing number of individuals engaging in tourism-related activities as a result of growing accessibility and affordability (Tuomi et al., 2020).

Technological advancements over the past decade have significantly transformed hotel operations and accelerated the integration of artificial intelligence into hospitality business processes. AI technologies are increasingly applied in smart hotel environments through tools such as facial recognition, personalised guest profiling, mobile payment systems, and virtual assistants (Peng, 2020). Beyond enhancing the guest experience, AI supports a wide range of operational and managerial activities, including reservations, housekeeping, maintenance, front office operations, marketing, and strategic decision-making processes (Kumawat et al., 2025).

The advancement of artificial intelligence and automation is reshaping the hospitality industry, particularly affecting lower-skilled frontline employees, while organisations face challenges in adapting due to a lack of structured guidance on workforce training and retention. Given its traditionally labour-intensive nature and employment instability, the hospitality industry is especially vulnerable to a range of operational challenges arising from these developments (Shin et al., 2025). Advances in AI and robotics are transforming industries by introducing new value creation models while raising concerns about labour displacement, particularly among low-skilled and routine jobs. In the labour-intensive hospitality sector, increasing automation is prompting firms to either reduce workforce demand or redesign roles, shifting routine tasks to technologies while reallocating more complex functions to human workers (Tuomi et al., 2020).

In the hospitality sector, machine learning has been widely applied in revenue management, operational analytics, and customer experience enhancement. Its applications include automated customer service, AI-supported check-in and check-out processes, and service automation technologies integrated into hotel operations, such as the use of service robots for hygiene and disinfection purposes or in-room system control (Parvez, 2020).

Rapid technological advancement facilitates the application of complex algorithms, enhancing revenue management optimisation. Artificial intelligence and automation are recognised as transformative forces in the hotel industry (Millauer & Vellekoop, 2019). Deep learning algorithms exhibit strong predictive capacity in assessing hotel profitability, providing valuable support for decision-making, investment evaluation, and performance analysis (Lado-Sestayo & Vivel-Búa, 2019). The application of artificial intelligence technologies, ranging from personalised recommendation systems to security solutions, enhances the guest experience and optimises internal hotel operations, supporting long-term competitive advantage and customer satisfaction (Čuić Tanković et al., 2025). The use of AI has improved customer experience, optimised operational efficiency, and addressed labour shortages (Pillai & Sivathanu, 2020).

The adoption of revenue management practices in the hospitality industry has expanded significantly in recent years due to technological advancements. Revenue management is defined as selling the right product to the right customer, at the right time, and at the right price (Yeoman & McMahon-Beattie, 2017). Originally developed in the airline industry, revenue management has been widely adopted in hospitality, initially in room operations and subsequently across broader hotel functions (Millauer & Vellekoop, 2019). Consequently, revenue management has evolved from a rooms-focused operational activity to a more holistic and strategically oriented function encompassing multiple revenue-generating departments. At the same time, AI-supported revenue management software has become increasingly accurate, reliable, and analytically sophisticated, enabling more effective forecasting, pricing optimisation, and decision-making processes, while also reducing operational costs (Millauer & Vellekoop, 2019).

With innovations in information technology, the integration of sophisticated technological tools, such as machine learning and artificial intelligence, has increased in key areas of revenue management, including demand forecasting, cancellation prediction, and dynamic pricing. This trend is evident globally, with more pronounced integration in developed hospitality markets, while adoption remains comparatively limited in developing economies (Janković et al., 2025).

3.2 Specific Characteristics of Hotel Accounting and AI Integration

In addition to operational applications in hospitality, artificial intelligence is becoming increasingly relevant in hotel accounting systems due to the specific operational and financial characteristics of hotel enterprises.

Hotel accounting is characterised by a high level of operational complexity arising from multiple and interrelated revenue streams, including accommodation, food and beverage, wellness services, and events, which require detailed departmental reporting and performance evaluation. In addition, pronounced seasonality and demand variability necessitate continuous forecasting, budgeting, and flexible financial planning. The sector is also marked by a significant share of variable and labour-intensive costs, placing strong emphasis on cost control and operational efficiency. Furthermore, hotel accounting is closely integrated with revenue management practices and relies on industry-specific performance indicators, such as occupancy rate, ADR, and RevPAR, to support both short-term and strategic decision-making. The role of the management accounting system is to provide relevant information to management, taking into account the specific characteristics of the hotel industry. Within this framework, information is prepared for different management levels and various business decisions, supporting specific operational and strategic processes (Ribarić Čučković, 2020).

The increasing digitalisation of hotel operations, supported by interconnected systems such as PMS, POS, and ERP, further enhances the need for real-time data processing and analytical capabilities. Consequently, hotel accounting is more strongly oriented towards management accounting, analytics, and decision support than accounting practices in other industries. As previously noted, the role of accountants is shifting from traditional financial record-keeping and routine transaction processing towards analytical, advisory, and strategic decision-support activities. This transformation is particularly relevant in the hotel industry, where accounting functions are closely interconnected with revenue management, pricing strategies, forecasting, and performance analysis.

Given the operational complexity of hotel enterprises, characterised by multiple revenue streams, high transaction volumes, diverse billing models, and strong interdependence between accounting and revenue management processes, the implementation of AI technologies may significantly improve the reliability, timeliness, and analytical value of accounting information (Odonkor et al., 2024).

The integration of AI technologies into hotel information systems enables faster processing of large volumes of financial and operational data, supporting more dynamic and predictive revenue management practices. Consequently, modern hotel accountants are increasingly required to possess interdisciplinary competencies that combine accounting knowledge with analytical, managerial, and technological skills.

Modern ERP and PMS systems increasingly incorporate artificial intelligence functionalities that enable automation and advanced analytics. For example, in the PMS Oracle OPERA Cloud, AI is used to generate personalised guest offers and optimise revenue through real-time data analysis (ORACLE, 2024). Similarly, ERP systems, such as SAP S/4HANA, integrate AI technologies to automate business processes, support predictive analytics, and enhance financial reporting. These systems enable the processing of large volumes of data in real time and support strategic decision-making based on analytical insights (NexXerver, 2025). Advanced AI capabilities allow organisations to operate more efficiently by automating tasks, generating actionable insights, and improving overall productivity. Furthermore, AI facilitates better understanding and interpretation of financial data, for example through insights derived from cost centre analyses and explanations of fixed asset depreciation parameters (Martin, 2025).

Therefore, the increasing integration of AI into hotel accounting systems indicates a transition towards more data-driven, predictive, and strategically oriented accounting practices within the hospitality industry.

3.3 Barriers, Organizational Implications, and Competency Requirements of AI Adoption in Hotel Accounting

Despite the growing adoption of AI technologies in hospitality and accounting, their implementation is accompanied by organisational, technological, ethical, and competency-related challenges. In the hospitality sector, barriers to AI adoption include concerns about potential job displacement, lack of trust in emerging technologies, and increased exposure to cybersecurity risks such as hacking and data leaks (Millauer & Vellekoop, 2019). Employees' perceptions of smart technologies, artificial intelligence, and automation significantly influence their levels of job insecurity and turnover intentions in the hospitality sector. Negative perceptions are associated with increased job insecurity and a higher propensity to change jobs, whereas career progression opportunities mitigate these effects by reducing perceived threats arising from technological advancements (Zhang & Jin, 2023).

Numerous scholars have examined the impact of automation and artificial intelligence on the labour market, particularly regarding employment risks and potential job displacement. AI and the competencies required for its application in the workplace represent an emerging field of growing interest among academics and researchers, with increasing attention devoted to developing the skills necessary for effective AI adoption (Zirar et al., 2023). Artificial intelligence and automation place a significant proportion of jobs at risk, as tasks that have traditionally relied on human intelligence are increasingly subject to automation (Ford, 2013; Olhede & Wolfe, 2019; Su et al., 2020; Tschang & Almirall, 2021). Technological advancements have historically disrupted industries and labour markets, prompting workforce adaptation through reskilling and sectoral shifts. Unlike earlier, sector-specific innovations, contemporary information technologies exert broad, cross-sectoral impacts, fundamentally transforming the nature of work across the entire economy (Ford, 2013). At the same time, the literature suggests that artificial intelligence may complement rather than replace human work, thereby requiring individuals to upgrade their skills and adapt to evolving work environments. (Su et al., 2020; Tschang & Almirall, 2021; Zirar et al., 2023).

Zirar et al. (2023) identify the requisite competencies for workplace AI adoption, categorising them into three groups:

- Technical competencies - IT literacy and familiarity with machine-based digital technologies (AI, nanotechnology, virtual reality, digitisation, robotics, 3D printing, Internet of Things, natural language processing);
- Human competencies - managing people, coordinating with others, emotional intelligence, knowledge sharing, teamwork, collaboration, delegation, negotiation;
- Conceptual competencies - critical thinking and analysis, creativity and initiative, judgement and decision-making, data analysis, synthesis and sense-making, cognitive flexibility.

In hospitality and hotel accounting, the implementation of AI technologies introduces not only technological and organisational challenges, but also new competency requirements related to interdisciplinary collaboration, analytical communication, and data-driven decision-support activities.

Shin et al. (2025), however, identify five critical frontline employee skill categories in the context of artificial intelligence and automation: human-centred service skills (including human-centric hospitality skills, emotional empathy, and sensitivity intelligence), creative service design skills (such as proactive service design competence and the ability to provide flexible services for various situations), automation technology application skills (including capacity for data application and swift response capability for digital-based service recovery), communication skills (proactive communication skills), and recovery skills (including resilience and the ability to maintain a positive mindset). Although these competencies are primarily discussed in the context of frontline hospitality employees, they also reflect broader organisational changes associated with AI adoption in hotel enterprises, particularly the increasing need for interdisciplinary collaboration, analytical interpretation of data, and strategic decision-support capabilities across both operational and accounting-related functions.

As AI systems in the workplace continue to advance, they are expected to increasingly replace higher-level human skills and tasks. Consequently, ongoing technological development may reduce opportunities for certain categories of skilled labour (Zirar et al., 2023). Singh (2025) reports that 55% of participants believe AI will lead to job reductions, while 45% think AI will create new roles. However, a key barrier to the implementation of artificial intelligence is the insufficient level of AI-related competencies among a substantial proportion of the workforce, estimated at approximately 50% (Singh, 2025). Competent employees are essential for establishing an effective human–AI symbiotic relationship, highlighting the importance of continuous training through upskilling and reskilling initiatives. Given the high demand and limited availability of such talent, organisations must invest in ongoing training to attract, retain, and prepare their workforce for the effective adoption and development of AI systems (Zirar et al., 2023). While robotics, AI, and automation influence perceptions of job security, satisfaction, and employability, human-centric competencies such as soft skills remain irreplaceable. Therefore, technological change should be viewed as an opportunity, requiring organisational readiness and continuous learning and adaptability among employees to respond effectively to evolving work environments (Bhargava et al., 2021).

Artificial intelligence can help hotels implement more precise marketing strategies and improve operational performance; however, it also introduces challenges related to hardware maintenance and information management. Additionally, its adoption may increase operating costs, reduce the level of personalised service, and lead to changes in employee work processes (Peng, 2020).

Nevertheless, the implementation of automation and AI technologies increases organisational vulnerability in cases of outages, cyberattacks, or system failures. While artificial intelligence offers significant opportunities for the advancement of accounting, it also introduces risks, including issues related to accounting information security, the definition of legal boundaries, and the potential for over-reliance on technology (Li et al., 2020). The adoption of AI also presents challenges related to ethics, data quality, and governance, highlighting the need for a balanced approach that integrates technological innovation with human oversight and regulatory frameworks (ICAEW, 2018).

Organisations should support the transformation of financial personnel by encouraging their participation in business decision-making processes, thereby enhancing their understanding of operations and promoting the integration of finance and business functions (Li et al., 2020). In this context, hotel enterprises should implement structured training programmes, establish competency assessment frameworks, and develop appropriate incentive mechanisms for accounting staff.

Organisations require a combination of technical expertise in machine learning and a strong understanding of business context to effectively leverage AI. The accounting profession is evolving towards greater collaboration, analytical roles, and involvement in AI-related processes, leading to new job functions and increasing demand for interdisciplinary skills, critical thinking, and communication, alongside a shift towards more predictive and proactive activities (ICAEW, 2018). In this context, it is essential to consider the specific skills and knowledge required of accountants in the hotel industry, where the complexity of operations and data-driven decision-making is particularly pronounced. Hotel accountants will need to combine financial expertise with proficiency in digital technologies, data analytics, and AI applications, as well as strong business understanding and communication skills to effectively support operational and strategic decision-making.

Overall, the reviewed literature indicates that while the implementation of artificial intelligence in hotel management and accounting may present organisational, technological, and workforce-related challenges, the increasing maturity and wider adoption of AI technologies also offer opportunities for significant improvements in operational efficiency, analytical capabilities, and decision-support quality. Therefore, successful AI integration in hotel accounting systems requires not only technological investment, but also organisational adaptation, competency development, and strategic alignment between accounting, operational, and managerial functions. In this context, hotel enterprises must develop a comprehensive understanding of the implications of AI adoption and address existing organisational and competency-related barriers to achieve sustainable competitive advantage (Peng, 2020).

CONCLUSION

This study reviewed previous research on the application of artificial intelligence in hospitality and accounting to identify the dominant research areas within these fields and to examine the extent to which existing literature specifically addresses AI implementation in hotel accounting systems. The findings indicate that research on AI in hospitality has predominantly focused on customer experience, service automation, revenue management, forecasting, operational efficiency, and workforce transformation, while research in accounting primarily emphasises automation of routine tasks, financial reporting, auditing, internal control, fraud detection, forecasting, and the evolving role of accounting professionals.

In response to the first research question, the review demonstrates that the two research streams remain only partially integrated. While hospitality research mainly concentrates on operational and guest-oriented applications of AI, accounting literature focuses more broadly on technological transformation within financial and management accounting processes. Consequently, the intersection of these areas, particularly AI implementation in hotel accounting systems, remains comparatively underexplored.

Regarding the second research question, the findings indicate that the implementation of artificial intelligence may substantially improve the reliability, timeliness, and analytical value of accounting information in the hotel industry. As emphasised by Odonkor et al. (2024), the potential of AI to enhance the reliability and interpretability of financial statements is particularly important in sectors characterised by complex financial transactions, such as hospitality. This complexity arises from multiple revenue streams, dynamic pricing systems, high transaction volumes, diverse distribution and billing models, pronounced seasonality, and the strong interdependence between accounting and revenue management processes.

The reviewed literature further suggests that AI may significantly transform hotel accounting practices by automating repetitive accounting activities, strengthening internal controls, improving forecasting and analytical capabilities, and supporting more efficient financial reporting and decision-making processes. Consequently, the role of hotel accountants is progressively shifting from traditional bookkeeping and transaction processing towards more analytical, advisory, and strategically oriented activities.

Regarding the third research question, the review identifies several barriers and enablers influencing the adoption of AI in hotel accounting systems. Key enablers include the growing digitalisation of hotel operations, integration of PMS, POS, and ERP systems, increasing demand for real-time analytical information, operational efficiency requirements, labour shortages, and the strategic importance of revenue optimisation and forecasting. At the same time, significant barriers remain, including high implementation costs, technological complexity, system incompatibility, cybersecurity and data privacy risks, employee resistance to technological change, and insufficient AI-related competencies among accounting professionals. Furthermore, the findings indicate that the integration of AI into accounting systems also raises broader challenges related to ethical governance, environmental sustainability, and the technical complexity of AI-enabled systems (Odonkor et al., 2024). The successful adoption of AI therefore depends not only on technological infrastructure, but also on organisational readiness, managerial support, employee training, and interdisciplinary collaboration between accounting, operational, and IT functions.

The review further indicates that the application of artificial intelligence in hotel accounting remains underexplored, particularly regarding the comprehensive integration of AI into accounting and financial management processes. Existing literature provides only limited evidence on AI-supported automation of financial transactions, predictive financial analysis, revenue-related accounting processes, cost control and expense optimisation, digitalisation of financial reporting, regulatory compliance, and AI-enabled decision-support systems within hotel environments. Similarly, there remains insufficient understanding of the implications of AI adoption for internal controls, organisational structures, accounting competencies, and the relationship between accounting and revenue management functions in hotels.

In response to the fourth research question, the study identifies several important directions for future research. Future studies should move beyond general discussions of AI benefits and examine concrete implementation practices and organisational outcomes within hotel accounting systems. Comparative studies between hotel and non-hotel accounting environments, as well as between developed and developing hospitality markets, could help distinguish universal from context-specific factors influencing AI adoption. Further research is also needed on AI readiness, resistance to technological change, employee attitudes, organisational implications, and security challenges associated with AI-enabled accounting systems in hotels.

Particular attention should be devoted to the changing competencies required of hotel accounting professionals in increasingly digitalised environments. Future research could therefore focus on developing survey instruments for measuring AI-related competency gaps among hotel accountants and financial managers. In methodological terms, quantitative and mixed-methods approaches combining surveys, interviews, and focus groups could provide deeper insight into the behavioural and organisational implications of AI implementation. In addition, experimental and case-study-based research designs may offer valuable understanding of interactions between accounting professionals and AI-driven technologies, particularly in relation to ERP/PMS-integrated AI applications, financial analytics, and hotel revenue management systems.

This study contributes to the literature by identifying and contextualising the research gap at the intersection of artificial intelligence, accounting, and hotel management. Although the reviewed literature confirms the growing strategic importance of AI in both hospitality and accounting, it simultaneously demonstrates that hotel accounting remains an insufficiently developed area of scholarly inquiry. By synthesising the existing literature, identifying major barriers and enablers of AI adoption, and outlining specific directions for future research, the study provides a foundation for further theoretical and empirical investigation of AI-enabled hotel accounting systems.

The study is subject to several limitations. As a narrative literature review, it is interpretative in nature and may therefore be exposed to potential selection bias. Furthermore, given the rapid technological development of artificial intelligence, the findings may require periodic updating to remain relevant. The scope of the review also depends on the selected databases, keywords, and inclusion criteria, which may have influenced the coverage of relevant studies. Future research could address these limitations through more systematic review protocols and by incorporating empirical evidence from hotel accounting practice.

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