REMALIAS BARAQUE BRITO CHINDANDALA

ID UB96589AC105811

AI WITH CODING: GITHUB COPILOT AND CHATGPT

Artificial Intelligence for Finance and Accounting in Practice

From Better Prompts to Stronger Controls and Lower Cost

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1. Introduction: Purpose of the Topic

Every finance department produces numbers, but it also consumes something less visible: time. Time is spent matching, copying, checking, formatting and explaining. Artificial intelligence (AI), understood in this paper as software that can generate text, code, images and analysis from instructions written in ordinary language, changes how much of that time is needed. The course *AI with Coding. GitHub Copilot and Chat GPT* (Vijayasimha, 2023.), taught in Phase II of my Bachelor's programme at Atlantic International University (AIU), introduces generative AI through two tools: ChatGPT, a conversational assistant, and GitHub Copilot, an assistant that suggests code to a programmer while the code is being written.

I approach this course from the same mixed background as my previous paper. I have served SOS Children's Villages Angola as National HR Manager and I now work as its national finance controller. I also worked as an IT technician. In the finance role I record journal entries in Dynamics 365 (Finance and Operations D365), perform the monthly bank reconciliation against the bank statement, prepare financial and donor reports and write a large number of professional emails. The course is aimed at software development, but its central lesson is not only about coding. It is that anyone who can describe a task clearly can now obtain a working first draft of text, code or analysis in seconds. For an accountant, this has consequences for productivity, for internal control and for cost.

The purpose of this paper is therefore not to summarize the course, nor to write a general essay on AI, but to present what I take away from it and how I intend to apply it. One question guides the whole paper: what will I do differently in my department because of this course? My answer is organized in three take-aways: first, using AI to improve the accounting work at SOS Children's Villages Angola; second, using AI to improve internal control systems and to automate processes; and third, using AI in other ways that allow a finance and accounting department to produce more at lower cost to the donor and serve best our programme team. The paper follows the structure required by AIU: Description, General Analysis, Actualization, Discussions, General Recommendations and Conclusion, followed by the references.

2. Description

2.1 How I Studied the Course

I watched the lesson video and read its summary, and I organized the take-aways in this paper. The first layer is access: what AI is, why it matters now and how a student reaches it. The second is method: how to interact with AI through prompts, and what it can do as a coding partner, a tutor and a generator of images and music. The third is consequence: the democratization of AI and its effect on work, marketing and presentations, which calls for judgment about when to trust the result. This section is not a summary of the video. For each topic it states the idea that stayed with me, why it matters in my own work and what I will do about it. Table 1 shows the idea I retain from each part of the lesson and where I expect to use it.

Table 1. Overview of the Ideas in the Lesson

Part of the lesson	Idea that stayed with me	Where I will use it
1. Introduction to AI and its growing importance	AI is no longer a specialist topic; it is becoming part of ordinary professional tools	Planning the digital skills of the finance team
2. Access to ChatGPT (student portal, OpenAI website)	The barrier to entry is low: a browser and an account are enough to start	Starting with free or approved tools on non-confidential tasks
3. Prompts	The instruction decides the quality of the answer	Standard prompt templates for recurring finance tasks
4. Examples: a poem and a bubble sort in JavaScript	The same method produces text and working code	Scripts for reconciliation, data cleaning and Excel macros
5. AI as coding partner and tutor	AI is always available, which matters most where human experts and resources are limited	My own studies; training junior accountants
6. Bing Image Creator	Images can be produced from a written description	Illustrations for management and donor presentations
7. Democratization of AI; marketing and presentations	Capabilities once reserved for large organizations are now open to small teams	Doing more with a limited budget
8. AI-generated music	Generative AI covers many media, which raises questions of rights and appropriateness	Checking rights and rules before using generated material in communication

2.2 AI Is Now Within Everyone's Reach

2.3 The Prompt Is the Interface

The course explains that a prompt, the instruction typed into the system, is the main way of interacting with AI. The presenter shows two examples: a request for a poem about coding

and a request for a bubble sort algorithm in JavaScript. What I took from these two very different examples is that the method is the same. The user states what is wanted, the system produces a first version and the user refines the instruction. The quality of the result depends on the quality of the request, which will be familiar to any accountant as the principle that poor input produces poor output.

For my work this means that a good prompt should carry four things: the context (who I am and what system or document is involved), the task, the rules about data and format, and the checks I expect. Appendix A, Table A2, turns this into a template that I will use for recurring tasks. Writing a prompt carefully is also a discipline: if I cannot state the task precisely, I probably have not understood it well enough to delegate it, whether to a person or to a machine.

2.4 AI as a Coding Partner: From Bubble Sort to Reconciliation Scripts

The bubble sort example is simple, but it makes an important point. A person who does not remember the syntax of a sorting routine can describe it in words and receive working code. GitHub Copilot extends this idea by suggesting code inside the editor as the programmer types. Research supports the practical value: in a controlled experiment, developers who used GitHub Copilot completed a programming task 55.8 per cent faster than those who did not (Peng et al., 2023).

The same research tradition also supports caution. The researchers who developed the model behind the first version of Copilot reported that it did not solve every problem correctly in their benchmark, and that generated code has to be evaluated (Chen et al., 2021). The lesson for me is a working sequence: describe the task, receive the code, then test it on data whose correct answer I already know. Because I also work as an IT technician, this has direct use. The monthly bank reconciliation is, at its core, a matching problem, and a short script that matches bank lines to ledger lines is exactly the kind of program that AI can help me write in minutes. Appendix A, Table A3, shows an illustrative example on a small sample.

2.5 AI as an Always-Available Tutor

The presenter describes AI as a tutor that is available at any hour and notes its potential in places with limited resources. This is relevant to Angola, where specialist training is expensive and often far away. Kasneci et al. (2023) discuss the opportunities of large language models in education, such as personalised explanations and immediate feedback, and also the risks, namely

incorrect answers and over-reliance on the tool. I will use AI as a tutor in two ways: to explain accounting treatments, Excel techniques and technical concepts for my own studies, and to help junior accountants learn. In both cases the explanation must be checked against the standard, the manual or the system itself, because a tutor that is sometimes wrong needs a second source.

2.6 Beyond Text and Code: Images, Music and Presentations

The lesson briefly shows Bing Image Creator, which generates an image from a written description, and mentions AI-generated music and the use of AI in marketing and presentations. The idea that stayed with me is the breadth of generative AI: the same prompting skill applies to many kinds of output. For a finance controller the most relevant use is presentations. I regularly present results to management and donors, and a clear illustration can help a non-financial audience. Presentations will continue to use the organization's official template, so AI supports the content and the illustrations, not the branding.

The breadth also raises questions that the lesson does not discuss. Who owns generated material? Is it appropriate for an organization that protects children? I will apply a simple rule: images of real children, families or staff are never uploaded to public AI tools, and generated material is checked against the organization's communication and safeguarding rules before use.

2.7 AI Is a Tool, Not an Authority

Across all the examples, one idea is implicit and, in my view, the most important for an accountant: the output must be reviewed. Systems of this kind can produce fluent text that is wrong, a problem the research literature calls hallucination (Ji et al., 2023), and the developers of GPT-4 acknowledge that it is not fully reliable and should be used with care in situations where reliability matters (OpenAI, 2023). In accounting, an unchecked error does not remain a draft; it becomes a misstatement. I therefore adopt the working principle that AI prepares and a named person approves.

2.8 Relevance to My Work and the Modern World

These take-aways are not abstract. Finance departments are asked to close faster, to report to donors with more detail and to meet audit expectations with the same or fewer people. At the same time, AI tools are spreading quickly, and staff will use them whether or not the organization has rules. It is better to guide that use than to ignore it. The ability to use these tools with judgment is becoming part of professional competence, and individuals must take charge of

their own development, a point I made in my paper on administration and management skills (Atlantic International University [AIU], 2026). For a professional who began on the human-resources, information technology side and now works in finance, AI is also a thread that links these three fields.

3. General Analysis

3.1 Take-away 1: Improving Accounting Work with AI at SOS Children's Villages Angola

My accounting work has a regular rhythm: journal entries are recorded in D365, the bank reconciliation is performed each month against the statement, reports are prepared for management and donors, and a steady flow of emails keeps the work moving. In each of these activities, the lesson suggests a way to save time without weakening accuracy, provided that the control stays with the accountant. Table 2 summarizes where I see the best opportunities.

Table 2. AI Applied to Accounting Tasks and the Control That Stays with the Accountant

Area	How AI can help	Control that stays with the accountant
Journal entries	Draft standard descriptions; suggest account coding from the narration of a transaction; prepare templates for recurring and accrual entries	Approval and posting in D365 by an authorised person
Bank reconciliation	Write and improve a matching script; list unmatched items with probable explanations	Review of every unmatched item and of the final reconciled balance
Spreadsheets and analysis	Generate Excel formulas, pivot logic and macros; explain a formula that someone else built	Testing on known data before relying on the result
Management and donor reports	Draft narrative sections and variance explanations from approved figures	Verification of every figure against the ledger and compliance with donor rules
Professional emails	Draft, shorten and translate between Portuguese and English	Final reading and judgment on tone before sending
IT support	Explain error messages; write scripts to clean or reformat data exported from D365 or bank statements	Testing on a copy of the data; no real credentials in prompts

Three points deserve emphasis. First, the bank reconciliation is the best candidate for a first pilot. It is monthly, rule-based, time-consuming and easy to verify, because a manual reconciliation of the same month provides the correct answer against which the script can be tested. Second, report narratives are a good second candidate. The numbers come from the accounting system and are approved by me; AI is asked only to put them into clear sentences, which I then verify. Third, the gains are likely to be largest for the less experienced. In a study of

customer-support staff, access to a generative AI assistant raised productivity by 14 per cent on average and by much more for novice workers (Brynjolfsson et al., 2023), and in a writing experiment with professionals, ChatGPT reduced the time taken by about 40 per cent while raising the quality ratings (Noy & Zhang, 2023). These studies were not conducted in accounting departments, so I treat them as an indication of potential, not as a forecast for my own team.

3.2 Take-away 2: Improving Internal Control Systems and Automating Processes

Internal control is where the lesson seems to me most valuable, although the course does not discuss it directly. Controls exist to prevent and detect errors and fraud, and AI-assisted scripts are good at scanning large numbers of records for patterns. The COSO framework describes internal control through five components: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). They give a useful structure for the applications that follow.

Control activities. Automated three-way matching of purchase orders, goods received notes and supplier invoices can send exceptions to a reviewer. Duplicate-payment checks can compare supplier, amount, date and invoice number, including near-identical invoices. Scripts can flag unusual journal entries, such as entries posted at weekends or at period end, round amounts, amounts just below approval limits or entries made by unusual users.

Monitoring. Traditional audit and review rely on samples. Analytics make it possible to examine the whole population of transactions, a change that researchers have described as significant for audit practice (Kokina & Davenport, 2017; Appelbaum et al., 2017; Vasarhelyi et al., 2015). A small department cannot buy a large analytics platform, but it can run well-designed scripts and present a monthly exception report to management.

Risk assessment and communication. AI can help to compare payroll, vendor and bank records to identify risks such as duplicate or ghost vendors. It can also help to keep a risk register and an action plan for audit recommendations up to date, by summarizing findings and producing status reports and reminders for the owners of each action, which supports the information and communication component.

Process automation. Many finance processes follow fixed rules: invoice capture, expense claims, recurring journals, month-end checklists and report distribution. Robotic process automation, in which software performs structured and repetitive tasks, has been proposed as a framework for auditing and finance work (Huang & Vasarhelyi, 2019). Automation can reduce

keying errors and improve segregation of duties when approval steps are built into the workflow, not left to habit. AI also lowers the technical cost of building such automation, because a person with basic technical skill can write and adjust scripts with its assistance.

3.3 Take-away 3: Producing More with Less Cost in Finance and Accounting

Beyond the two areas above, the lesson suggests several other low-cost opportunities. The common feature is that the tool costs little compared with the staff hours it releases, and that the released hours can be redirected to analysis, control and support to programme colleagues.

1. **Training and skills development.** AI as a tutor can explain IFRS or IPSAS treatments, tax rules and Excel techniques, reducing dependence on paid external training. Answers are checked against the standards themselves.
2. **A faster month-end close.** AI can help to prepare the close checklist, standard accrual calculations and variance commentary, so the team spends time on analysis instead of assembly.
3. **Budgeting and forecasting.** AI can help to analyse past spending patterns, build simple forecast models in Excel and test what-if scenarios before budget discussions.
4. **Document handling.** AI can summarize long documents such as donor agreements, so that obligations, reporting dates and eligibility rules are visible, and help extract data from invoices and contracts.
5. **Communication.** First drafts of reports, presentations and emails can be produced and then edited; generated illustrations can support presentations to management and donors.
6. **Tools built by the finance team itself.** With AI-assisted coding, a finance professional with basic technical skill can build small tools, such as reconciliation helpers, report formatters and reminder systems, without paying for custom software.
7. **Knowledge retention.** Procedures can be converted into clear written guides. This reduces the risk when staff are absent or leave, a point I developed in my previous paper under the heading of intellectual capital (AIU, 2026).
8. **Cost discipline.** Start with free or low-cost tools, measure the time saved, and pay for licences only where the saving is clear.

3.4 Governance: The Condition for All Three Take-aways

AI creates new risks, and a controller must control them. The NIST AI Risk Management Framework asks organizations to identify, measure and manage the risks of AI systems, including those of accuracy, privacy and accountability (NIST, 2023). Research on AI in accounting and auditing raises further concerns: the opacity of results, the question of who is responsible when an AI-supported judgement is wrong, and the need to think about ethics before adopting the technology and not after (Munoko et al., 2020; Lehner et al., 2022). In Angola, the Personal Data Protection Law also applies to personal data processed by organizations (República de Angola, 2011). For an organization that works with children and families, confidentiality is a core obligation and not a technical detail.

Taking these sources together, I propose five rules for my department. First, no confidential data in public AI tools: information about children, families, staff, donors, bank accounts and unpublished results is not pasted into public chatbots, and anonymised or sample data is used instead, or an approved tool with data protection guarantees. Second, human accountability: a named person reviews and approves all AI-assisted work, and AI never approves a payment or posts an entry. Third, verification: figures in AI-drafted text and results from AI-written scripts are checked against the accounting system. Fourth, documentation: the prompts, tools and scripts behind any report or control are recorded so that auditors can review them. Fifth, compliance: donor agreements and organizational policies are checked to confirm that the tool and the data use are permitted.

These rules connect to the conclusion of my previous paper, in which I argued that a good manager designs a control environment for human performance. AI use needs the same: clear responsibilities, defined authority, documented procedures and review. In that sense, governing AI is not a new skill for an accountant but an extension of the one we already have.

3.5 Applying the Take-aways in a Finance Function

For an accounting professional, the take-aways translate into concrete situations. Table 3 relates typical situations in a finance department to the AI-assisted response and the safeguard that goes with it.

Table 3. AI Applied to Situations in a Finance Department

Situation	AI-assisted response	Safeguard
Bank reconciliation takes several days each month	Matching script written with AI assistance; reviewer works only on unmatched items	Test against a manual reconciliation; review of the final balance
Duplicate payments are discovered only after payment	Pre-payment exception report on supplier, amount, date and invoice number	Reviewer clears every flag and records the outcome
Management reports take long to write	First draft of narrative from approved figures	Figures verified against the ledger; named approver
Audit recommendations are followed up late	Status report and reminders for action owners	Management reviews the report monthly
Procedures exist only in a few people's heads	AI helps to turn interview notes into written step-by-step guides	Process owner validates each guide
Staff use public chatbots without rules	Short AI-use policy and approved tools	Periodic check of compliance; training
Junior staff need to build skills quickly	AI as tutor for Excel, accounting treatments and scripts	Answers checked against standards and manuals
Budget holders do not read financial reports	Plain-language summaries that lead with the conclusion	Controller reviews the message before issue

Taken together, the table shows that AI is not an alternative to professional judgment but a multiplier of it. The monthly reconciliation remains a control; what changes is how much of the reviewer's time is spent on matching and how much on examining exceptions.

4. Actualization: A Case Study

4.1 Background of the Case

To test the ideas in practice, this section examines a constructed case that reflects situations commonly found in finance departments, including the kind of function in which I work. The case is illustrative: the organization, people and figures are hypothetical, and the outcomes described are projections, not measured results. A mid-sized non-profit organization, referred to here as the Organization, employs a finance department of seven people under a finance controller. The Organization uses an integrated accounting system, holds several bank accounts and reports monthly to management and to donors. The board has asked that the monthly close be shortened from twelve working days to six.

The controller identifies six problems. First, the monthly bank reconciliation is done by comparing the statement with the ledger line by line in spreadsheets and takes several working

days. Second, duplicate payments are detected only after the payment has been made, usually during the review of the supplier ledger. Third, the narrative sections of management reports are written from scratch each month. Fourth, some staff already use public chatbots on their own, and have pasted supplier lists into them, with no rules. Fifth, the two most experienced accountants doubt that AI will help and fear that their experience will lose value, while two junior accountants who are comfortable with technology are rarely consulted. Finally, most procedures are not written down.

4.2 Applying the Take-aways

Diagnosis and selection of use cases. The controller begins by listing the repetitive tasks of the department and applies the five questions of Appendix A, Table A1, to each: is the task repetitive and rule-based, can the result be verified, is the data free of confidential details or can it be anonymised, will the task recur, and is a named person able to review it? Three tasks pass the test and are selected for the first pilot: the bank reconciliation, the pre-payment duplicate check and the first draft of report narratives.

Setting the rules first. Before any tool is used for work, the controller agrees the five governance rules of Section 3.4 with the finance director and the IT officer, and stops the use of public chatbots with real data. The rules are explained to the whole team in a short meeting that opens with the conclusion, namely that AI will be used to remove repetitive work and strengthen controls, not to reduce staff, and only then gives the reasons and the details.

Building and testing the reconciliation script. A junior accountant, working with the controller, uses an AI assistant to write a script that matches bank lines to ledger lines by amount and a date tolerance, using the prompt in Appendix A, Table A2. The script is tested on anonymised data from a past month whose manual reconciliation is already approved. The results of the script and of the manual work are compared, and differences are investigated until the cause of each is understood. Only then is the script used on a live month, in parallel with the manual method for the first cycle.

Exception reports. A second script produces a list of possible duplicate payments before each payment run, and a list of unusual journal entries after each month-end. A reviewer clears each flag and records the outcome. The script supports the control; it does not replace the reviewer’s judgment.

Managing the people side. The controller applies the lessons of my earlier course. Reverse mentoring is used: the junior accountants teach the seniors how to write prompts and read the scripts, while the seniors document the history of key accounts and explain which exceptions are normal. This turns the doubts of the senior accountants into a contribution that only they can make. The finance director is asked to state publicly that the initiative is a priority, because staff judge a change by the visible commitment of senior leaders.

Measuring. The controller records a baseline before the pilot and the same indicators after each cycle: days to complete the bank reconciliation, number of errors found in review, number of exceptions detected before payment, hours spent on report drafting and days to close. Table 4 summarizes the phases.

Table 4. Phases of the Pilot in the Case

Phase	Action	Control or evidence
Weeks 1 to 4	Agree AI-use rules; list repetitive tasks; select three use cases; record the baseline	Signed rules; baseline indicators
Weeks 5 to 8	Write and test the reconciliation script on anonymised data; train the team	Comparison with the approved manual reconciliation
Weeks 9 to 12	Run the script in parallel on a live month; introduce duplicate-payment and unusual-entry reports	Parallel run; log of flags cleared by the reviewer
After week 12	Review results with management; document the procedures; extend to other tasks	Updated control documentation; indicators compared with baseline

4.3 Projected Results and Lessons

If the plan is carried out, the Organization could reasonably expect the reconciliation to take noticeably less time, fewer payments to be made twice, more consistent reports and a written record of procedures that did not exist before. These are projections. Equally important are the lessons the case teaches. First, the order matters. Rules and testing come before use, because an error found in a pilot costs little and an error found in a donor report costs much more. Second, AI amplifies the quality of the process it is applied to: automating a confusing procedure only produces confusing results faster, so the procedure must be understood and written down first. Third, the people matter as much as the tool. The senior accountants' doubts were reasonable, and the pilot succeeded because their knowledge was needed to judge the results. Writing the case also showed me where I would be most tempted to skip a step, namely

the governance rules. The tool is exciting and the rules are not, but the rules decide whether the benefits can be trusted.

5. Discussions: Advantages and Limitations

5.1 Advantages

The principal advantage is time. Tasks that are repetitive, rule-based and easy to verify can be done faster, and the research cited in this paper shows sizeable time savings in other professional settings (Noy & Zhang, 2023; Peng et al., 2023). Second, access: the tools are available through a browser, many at low or no cost, which suits an organization with a limited budget. Third, control coverage: scripts can examine every transaction, not a sample, and can run every month at no extra effort once written (Appelbaum et al., 2017). Fourth, skills: AI works as a tutor, and the gains appear largest for less experienced workers (Brynjolfsson et al., 2023), which suits a team that is still developing. Fifth, documentation: because every prompt, script and result can be recorded, AI-assisted work can be more transparent than work done from memory. Finally, the skills are transferable: the same prompting method applies to code, text, analysis and presentations, and to any organization.

5.2 Limitations

The approach also has limits. First, reliability. AI can produce confident but incorrect output (Ji et al., 2023), and in accounting an uncorrected error becomes a misstatement. Second, confidentiality. Using public tools with real data about children, staff or donors would breach both ethical duties and data protection rules (República de Angola, 2011). Third, the evidence base. Most of the research comes from other sectors and tasks, and the effects in an accounting department are unproven until tested by pilots. Fourth, dependence and loss of skill: if staff accept results without understanding them, professional judgment weakens (Kasneci et al., 2023). Fifth, accountability and ethics: the responsibility for a report remains with the people who sign it, whatever tool they used (Munoko et al., 2020; Lehner et al., 2022).

Sixth, practical constraints: internet access, power supply, device quality and licence costs are real limits in SOS Children's villages Angola, and the solutions chosen must be simple and, where possible, able to work offline. Seventh, people: staff may fear for their jobs, particularly in a period of organizational change, and resistance must be addressed openly. Eighth, the course itself is introductory. It demonstrates simple examples, and the distance

between a classroom demonstration and a reliable process in a live finance function has to be covered by testing, documentation and review. Finally, rules from donors and from the organization may restrict what tools can be used, and these must be checked before use.

5.3 Balanced Judgment

On balance, the benefits outweigh the limitations, provided that AI is used as a complement to professional knowledge, under clear rules and with human review. My own conclusion is a qualified one. The course convinces me that AI can release significant time and strengthen controls in a small finance department at low cost; it does not convince me that it can replace the accountant's judgment, and the evidence I reviewed does not claim that either. The most useful way to use AI is as a set of questions to ask before acting: can this task be verified, does it involve confidential data, who will review the result, and how will I document what was done.

6. General Recommendations

The following recommendations are addressed to students and professionals in accounting and finance, and to the organizations in which they work. They are also the practices I intend to apply myself.

1. **Start with rules.** Agree a short AI-use policy before using any tool for work: what data may be used, who reviews, and what must be documented.
2. **Protect confidential data.** Never paste information about children, families, staff, donors or bank accounts into public tools; use anonymised data or approved tools.
3. **Begin with a small pilot.** Choose a task that is repetitive, rule-based and easy to verify, such as the bank reconciliation, and measure the time before and after.
4. **Write prompts carefully.** State the context, the task, the data rules and the expected checks, and keep the prompts that work as templates.
5. **Test before trusting.** Run any AI-written script on data whose correct answer is known, and compare it with the manual result before live use.
6. **Keep a human accountable.** A named person reviews and approves all AI-assisted outputs; AI never approves payments or posts entries.
7. **Use AI to strengthen controls.** Add exception reports for duplicate payments and unusual entries, and review the exceptions every month.

8. **Document everything.** Record the tools, prompts, scripts and results behind any report or control so that auditors can follow the work.
9. **Invest in people.** Use reverse mentoring, train the team, explain that the aim is to remove repetitive work, and involve experienced staff in judging the results.
10. **Keep learning.** Review the tools, the rules and the research every few months, because both the technology and the risks change quickly.

7. Conclusion: A New Perspective

This paper has described the main ideas of the course *AI with Coding. GitHub Copilot and Chat GPT*, analyzed how they apply to three areas of my professional work, tested them in a finance-department case and weighed their strengths and limits. The central finding is that the lesson, although aimed at programmers, describes a way of working that suits a finance department: state the task clearly, obtain a first version quickly, then test and review it with professional judgment.

A new perspective emerges when this is viewed through the eyes of an accountant. Accounting exists to measure, safeguard and report an organization's resources. AI adds a new kind of resource to protect: the data, scripts and automated steps through which financial information now flows. The same discipline that accountants apply to cash and assets, with clear roles, defined authority, review and documentation, applies to them. At the same time, AI offers a practical means of strengthening that discipline, by checking every transaction and releasing time for analysis. Seen in this way, the accountant's role does not shrink. It moves towards designing, testing and supervising the controls that make reliable information possible.

In practical terms, I will start with three changes: writing a short AI-use policy for my department, piloting an AI-assisted bank reconciliation script on anonymised data and measuring the time saved, and adding an exception report for possible duplicate payments. For me, completing this course is another step in a curriculum that will continue to integrate technical and managerial knowledge, and the habit I take from it is a simple one: use the tool, but verify the result.

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Appendix A: Decision Aids Derived from the Course

The tables below condense the course into tools that can be used in a finance department. Mark each question before using AI on a task (Table A1), use the template in Table A2 to write the prompt, and see Table A3 for an illustrative script written in the way the course demonstrates, which I tested on a small sample.

Table A1. Five Questions to Ask Before Using AI on a Finance Task

Question	Yes	No
Is the task repetitive and based on rules that can be written down?		
Can the result be verified against the accounting system, a document or a manual calculation?		
Is the data free of confidential information, or can it be anonymised?		
Will the task recur often enough to justify the time spent on the prompt, the script and the testing?		
Is there a named person who will review and approve the result?		

If any answer is No, the task should not be given to AI until the issue is resolved. If the answer to the third question is No, only a public tool with anonymised data, or an approved tool, may be used.

Table A2. Prompt Template for Recurring Finance Tasks

Element	What to state	Example
Context	Who I am, the system and the document involved	I am a finance controller; I have two CSV exports, one from a bank statement and one from the ledger
Task	The exact result wanted	Write a Python script that matches lines by amount and a date tolerance of three days
Data rules	Format, columns, what must not be included	Columns: date, reference, amount. The data is anonymised. Do not ask for names
Output	The format of the result	Two files: unmatched bank lines and unmatched ledger lines, with a count of each
Checks	What I will do to test it	I will compare the result with the approved manual reconciliation of August

Table A3. Illustrative Reconciliation Matching Script (Python)

```
import pandas as pd

bank = pd.read_csv("bank.csv", parse_dates=["date"])
ledger = pd.read_csv("ledger.csv", parse_dates=["date"])
TOLERANCE = pd.Timedelta(days=3)

bank["matched"] = False
ledger["matched"] = False

for i, b in bank.iterrows():
    candidates = ledger[
        (~ledger["matched"])
        & (ledger["amount"].round(2) == round(b["amount"], 2))
        & ((ledger["date"] - b["date"]).abs() <= TOLERANCE)
    ]
    if not candidates.empty:
        j = (candidates["date"] - b["date"]).abs().idxmin()
        bank.at[i, "matched"] = True
        ledger.at[j, "matched"] = True

bank[~bank["matched"]].to_csv("unmatched_bank.csv", index=False)
ledger[~ledger["matched"]].to_csv("unmatched_ledger.csv", index=False)
print("Unmatched bank lines:", (~bank["matched"]).sum())
print("Unmatched ledger lines:", (~ledger["matched"]).sum())
```

The script is an example. Before any live use it must be tested against a manual reconciliation, adapted to the real file formats and reviewed by a named person, as described in Section 4.2.