

## **AI And ML In Management Accounting And Controlling: Challenges, Opportunities And Threats\***

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### **Abstract**

The aim of this article is to present the role of artificial intelligence (AI) in management accounting and controlling systems and to identify the main opportunities and threats resulting from its application. Based on a review of scientific literature and industry reports from 2018–2025, it was indicated that artificial intelligence supports process automation, financial forecasting, risk analysis and anomaly detection, contributing to increased efficiency and quality of management information. At the same time, significant threats were highlighted, such as the lack of transparency of models (the so-called "black box"), regulatory risks, implementation barriers and data quality limitations. The article concludes with recommendations for practice and an indication of research gaps requiring further exploration.

**Keywords:** Management accounting, controlling, artificial intelligence, machine learning (JEL: M40, G32)