

# Zaupanje v UI: Varovanje občutljivih računovodskih podatkov v dobi generativne umetne inteligence

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## Menti: Anketa

<https://www.mentimeter.com/app/presentation/alpj73trxawkrd6vqfbv1pwhfpum9n4p>



# Agenda predstavitev

- Digitalizacija računovodstva
- Vloga UI
- Primeri uporabe v računovodstvu
- Zaupanje in zasebnost
- Varovanje občutljivih podatkov
- Primeri dobre prakse
- Prihodnost računovodstva in UI
- Zaključek



# Digitalizacija računovodstva

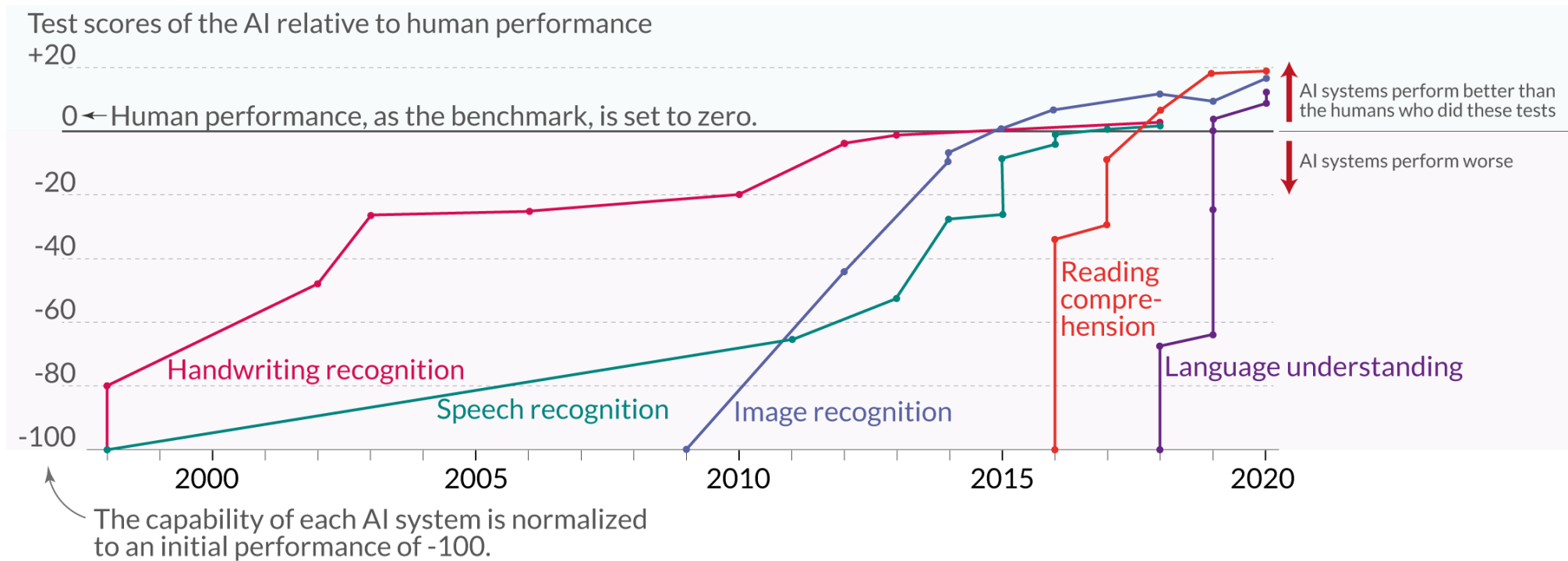
Digitalna preobrazba računovodstva

Vloga tehnologije v sodobnem računovodstvu

Povečanje učinkovitosti in natančnosti

# Vloga AI: Kje je AI zdaj?

Language and image recognition capabilities of AI systems have improved rapidly



Data source: Kiela et al. (2021) – Dynabench: Rethinking Benchmarking in NLP  
OurWorldinData.org – Research and data to make progress against the world's largest problems.

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# Razložljiva UI (XAI)

Avtomatizirana  
Analiza  
Računovodskih  
Nepravilnosti  
(Npr.,  
zaznavanje  
nenavadnih  
transakcij)



# Primeri uporabe v računovodstvu

Samodejno generiranje finančnih poročil

Predikcija finančnih trendov

Samodejna razvrstitev transakcij

Optimizacija davčnih obveznosti

Personalizirana finančna analiza

Varnost in zaznavanje goljufij

Samodejno izpolnjevanje obrazcev

Interaktivna pomoč strankam

...

24/10/2023

## Financial report

### Balance sheet

|                         |                  |
|-------------------------|------------------|
| <b>Assets</b>           | <b>1,734,826</b> |
| Current assets          | 88,905           |
| Non-current assets      | 1,645,921        |
| <b>Liabilities</b>      | <b>166,630</b>   |
| Current liabilities     | 110,327          |
| Non-current liabilities | 56,303           |
| <b>Equity</b>           | <b>74,393</b>    |
| Paid-in capital         | 72,921           |
| Retained earnings       | 1,472            |

### Equity statement

|                        |                  |
|------------------------|------------------|
| <b>Current year</b>    | <b>1,774,576</b> |
| Comprehensive income   | 15,897           |
| Issue of share capital | 88,905           |
| Dividends              | 23,853           |
| <b>Previous year</b>   | <b>166,630</b>   |
| Comprehensive income   | 110,327          |
| Issue of share capital | 56,303           |
| Dividends              | 67,676           |

### Income statement

|                          |                   |
|--------------------------|-------------------|
| <b>Revenues</b>          | <b>12,978,516</b> |
| Net sales                | 12,873,892        |
| Investment               | 104,624           |
| <b>Expenses</b>          | <b>6,372,535</b>  |
| Research and Development | 1,385,395         |
| Operating expenses       | 4,439,118         |
| Marketing                | 548,022           |
| <b>Net income</b>        | <b>6,505,981</b>  |

### Cash flow statement

|                   |                   |
|-------------------|-------------------|
| <b>Operations</b> | <b>12,978,516</b> |
| Earnings          | 12,873,892        |
| Depreciation      | 104,624           |
| <b>Investing</b>  | <b>6,372,535</b>  |
| Real estate       | 1,385,395         |
| Equipment         | 4,439,118         |
| <b>Financing</b>  | <b>6,505,981</b>  |
|                   | 6,505,981         |



# Zaupanje in zasebnost: Ključni dejavniki

- Razumljivost in preglednost
- Etične smernice
- Testiranje in certificiranje
- Vključevanje javnosti
- Usposabljanje in izobraževanje
- Primeri uspešne uporabe
- Odgovornost in odškodnina
- Interaktivne izkušnje
- Poudarek na varnosti
- Odgovorna komunikacija



# Varovanje občutljivih podatkov

- Avetentikacija in avtorizacija
- Šifriranje podatkov
- Zasebnost ohranjanja tehnologij
- Redno testiranje in revizija
- Omejitev dostopa
- Protokoli za varnostno kopiranje in obnovitev
- Robustnost proti napadom
- Federirano učenje
- Transparentnosti in sledljivost
- Etika in smernice
- Zaznavanje napadov in odzivenje nanje
- Pravilniki o zasebnosti podatkov



# Primeri dobre prakse

- Standardizacija vhodnih podatkov
- Nenehno usposabljanje in nadgradnja modela (MLOps)
- Vključitev človeškega pregleda
- Transparentnost in razlaga
- Zaščita in zasebnost podatkov
- Prilagodljivost in prilagojenost
- Redno testiranje in validacija
- Sodelovanje med IT in računovodskimi oddelki





I am thinking of proposing a statement: "AI should be allowed to generate harmful content but that should come with a disclaimer"?



A very similar statement has already been submitted:

"AI should be permitted to generate potentially harmful content, but it must be accompanied by a disclaimer."



I feel lost. Do you have any ideas on how to bridge agreement between clusters?



There should be more agreement when it comes to limiting harmful content for children.



Great. Could we try?: "We should apply different standards to AI-generated content for children."



Let me submit it. This is a novel statement. No one has mentioned children before. Fingers crossed. Hopefully, we will find some agreement in the discussion.



Your statement, "We should apply different standards to AI-generated content for children," achieved a 95% agreement rate across participants. Congratulations! 🎉

AI can ensure that the same arguments are not recycled.

[Try ChatGPT ↗](#)

AI can help with brainstorming.

Time passed and users cast their votes on the proposed statement. Eventually, the statement gained widespread approval.



# Prihodnjost računovodstva in UI

## Računovodstvo

- Avtomatizacija rutinskih nalog
- Realnočasovna analiza
- Sodelovalno računovodstvo

## Umetna inteligenca

- Personalizacija
- Napredna analitika
- Procesiranje naravnega jezika (NLP)

## Integracija računovodstva in UI

- Prediktivna analiza
- Detekcija nepravilnosti oz. anomalij
- Optimizacija davčnih strategij
- Izboljšano odločanje

Hvala za vašo  
pozornost!

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