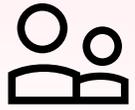


The background of the slide is a photograph of a woman with blonde hair and glasses, wearing a white long-sleeved shirt. She is sitting at a desk in an office, pointing her right hand at a large computer monitor. The monitor displays a financial chart with a prominent upward-trending line graph. To the right of the monitor, a window shows a blurred view of an outdoor area. In the foreground, a laptop is open, displaying a bar chart with red bars. The overall scene is brightly lit, suggesting a modern office environment.

„AI-Driven Accounting Processes: Opportunities, Risks, and Real-World Experience “



Your Presenters Today



WP StB Sylvia Weidinger

Partner, Capital Markets and
Accounting Advisory Services

Tel. +49 160 4730554

sylvia.weidinger@pwc.com



Tim Dilmaghani Khameneh

Director, AI in Corporate Reporting

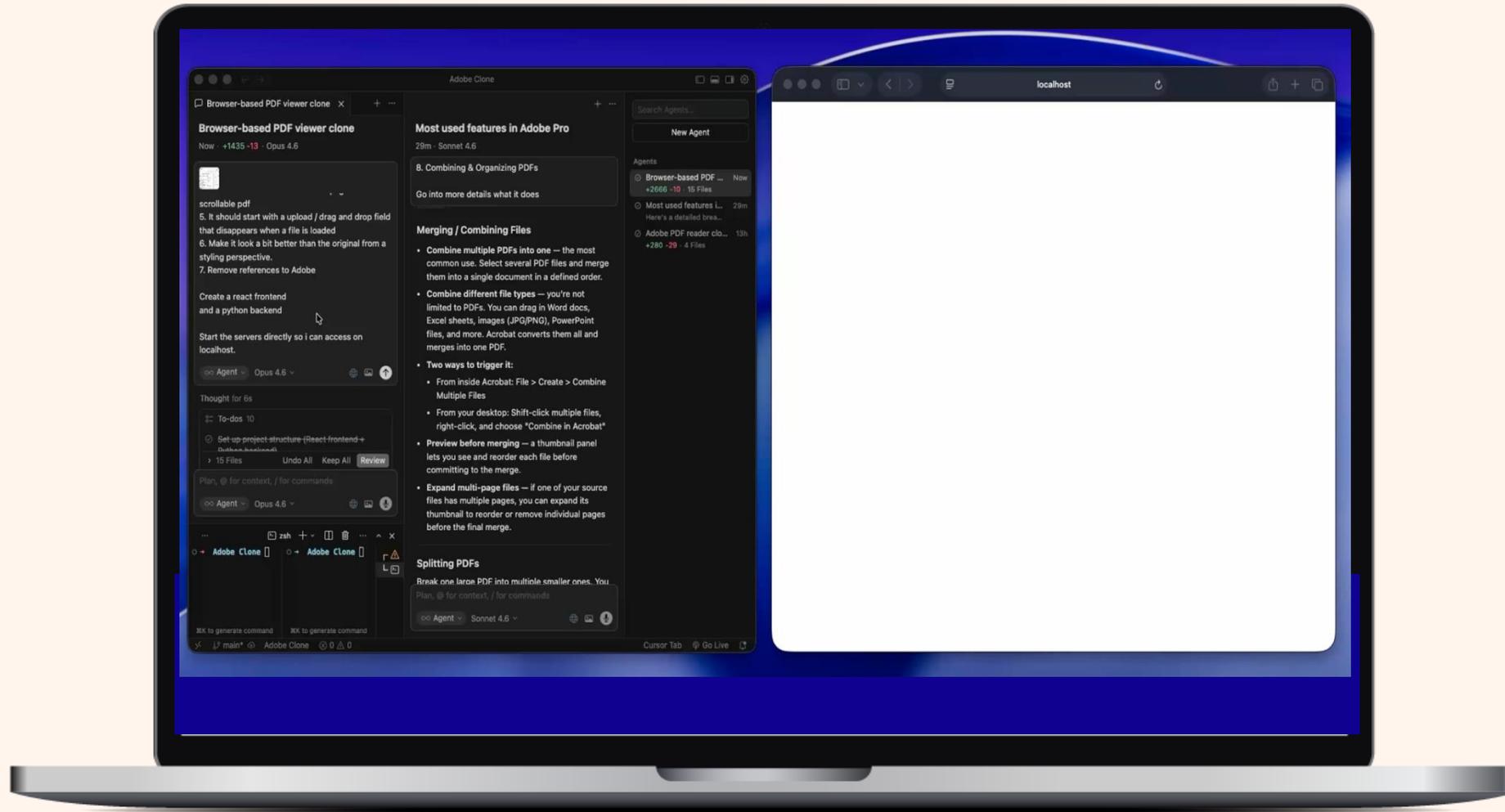
Tel. +49 175 1807910

tim.dilmaghani.khameneh@pwc.com



Agentic coding – a glimpse into our future?

Demo “Claude Code”



2

Why is agentic coding so relevant to “the professions”

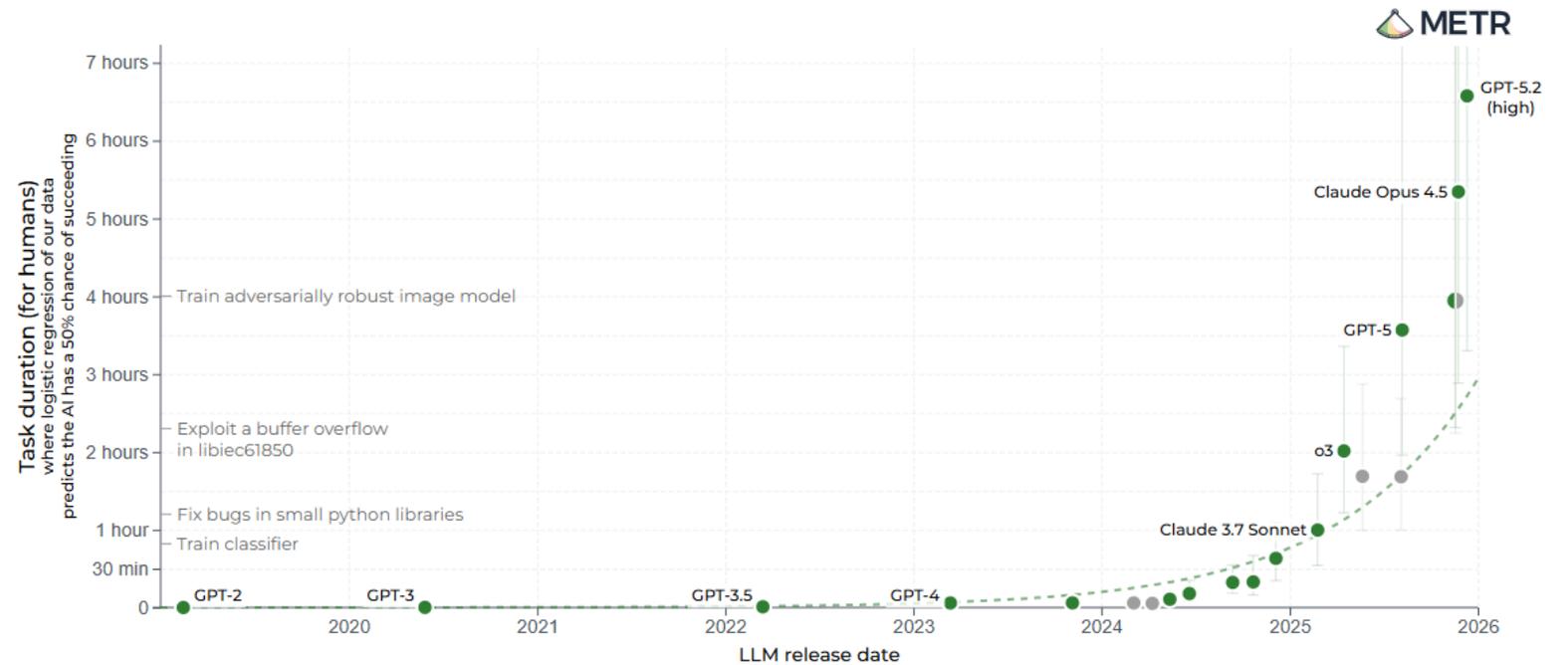
AI coding is
usually **12-18**
months ahead

**What takes a developer a month, AI ships
in hours**

Today's AI coding tools already write, debug, and refactor at a level that most teams won't reach for another year.

AI models are mastering increasingly complex tasks

METR has analyzed the time horizon of software development tasks that can be completed 50% of the time by different LLMs.



Quelle: <https://metr.org/time-horizons/>

Both coding & knowledge work is about information

Most knowledge work eventually boils down to **take information, transform it, produce output**

Reading contracts, reconciling data, drafting reports — the core loop is always the same.

Coding and *applying the law* is both about **logic**

Your compliance checklist is just
pseudocode

Accounting standards, for example, are structured logic — conditions, thresholds, exceptions. The same kind of problem AI already solves millions of times a day in code.

3

Limitations of AI

What's still true. What's not.
What's next.

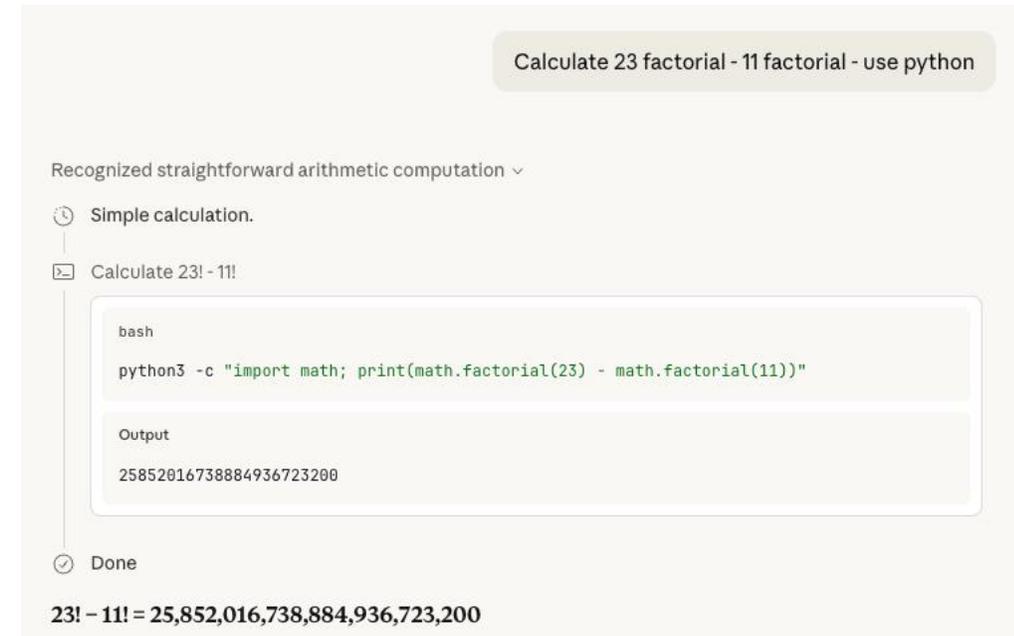
“Models can’t do real math”

How much this still hurts in 2026

0%

What's closing the gap:

Modern models don't "do" math. They write a Python script, run it, and return the verified result.



Calculate 23 factorial - 11 factorial - use python

Recognized straightforward arithmetic computation ▾

🕒 Simple calculation.

📄 Calculate 23! - 11!

```
bash
python3 -c "import math; print(math.factorial(23) - math.factorial(11))"
```

Output

25852016738884936723200

🟢 Done

23! - 11! = 25,852,016,738,884,936,723,200

“Models hallucinate all the time”

How much this still hurts in 2026

10%

What's closing the gap:

**Cite-your-sources workflows
+ next-gen reasoning**

MUSTER INDUSTRIES GMBH
Musterstraße 42 · 60311 Frankfurt am Main · Tel: +49 69 12345-0 · USt-IdNr.: DE 123 456 789

Muster Industries GmbH · Musterstraße 42 · 60311 Frankfurt am Main

Weber Industrie GmbH
Königstraße 30, 70173 Stuttgart
Kundenr.: 10004

Rechnungsnummer: **500000003**
Rechnungsdatum: **01.01.2025**
Leistungsdatum: **25.12.2024**
Buchungsbeleg: **190000003**
Sachkonto: **4030000**

Rechnung

Pos.	Bezeichnung	Menge	Einzelpreis	Gesamt (EUR)
001	Schulungsleistung	1,00	43,776.44 €	43,776.44 €

Nettobetrag: 36,786.92 €
MwSt. 19% (A0): 6,989.52 €

Rechnungsbetrag: 43,776.44 €

Zahlungsinformationen
IBAN: DE89 5001 0517 0648 4898 90 · BIC: BELAEBEXXX
Zahlungsziel: 30 Tage · Verwendungszweck: 5000000003

“Its knowledge ends 6 months ago”

How much this still hurts in 2026

20%

What's closing the gap:

The model doesn't need to know everything — it just needs to know when to Google it. And now it does.

what happened today

Synthesized daily events for comprehensive overview ▾

- Let me search for today's news.
- top news today February 24 2026 10 results
 - Top Tech News Today, February 24, 2026 - Tech Startups techstartups.com
 - Stock market today: Live updates www.cnbc.com
 - Stock Market Today: Dow, S&P Live Updates for Feb. 24 - Bloomberg www.bloomberg.com
 - Headlines for February 24, 2026 | Democracy Now! www.democracynow.org
 - Video: Latest news bulletin | February 24th, 2026 - Mexico | Euronews www.euronews.com
- Let me summarize the key stories from today.
- Done

Here's a quick rundown of the biggest stories today, Feb 24, 2026:

“Models have no memory of anything”

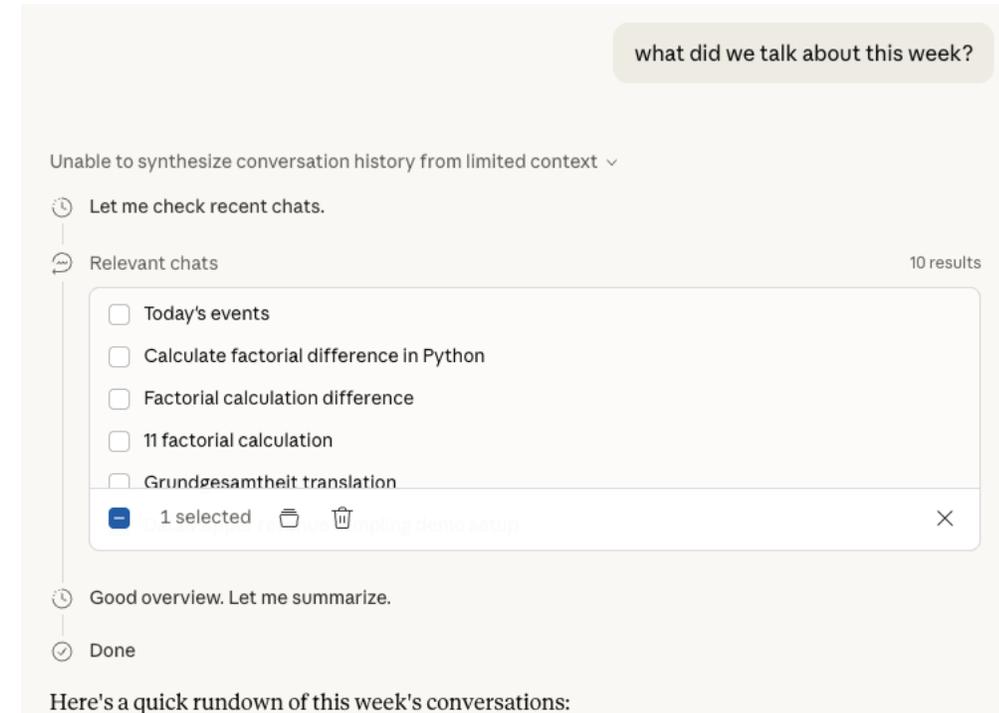
How much this still hurts in 2026

30%

What's closing the gap:

Short-term: Context windows now fit 2,000 pages + RAG-systems

Long-term: Cross-session memory lets models remember your preferences, projects, and past decisions.



“It gives great advice but can't press the button”

How much this still hurts in 2026

75%

What exists today:

Models can call APIs to send emails, query databases, trigger workflows.

It works for simple, linear tasks. But falls apart for Enterprise-grade workflows.



CLAW



4

So what's next?

Agent in an audit

The image shows a laptop screen with two main windows. The left window is a Microsoft Excel spreadsheet titled "ASSETS - Asset Side". The right window is an AI chat interface titled "Data Mapper Stage".

Excel Spreadsheet Data:

Account Number	Account Description	Type	Opening Balance 01.01.2024	Debit Movement
ASSETS - Asset Side				
A. Fixed Assets				
100000	Land and Buildings	BS	850,000.00	0.00
200000	Technical Equipment and Machinery	BS	430,000.00	85,000.00
300000	Operating and Office Equipment	BS	98,000.00	22,000.00
400000	Financial Assets	BS	120,000.00	0.00
Total Fixed Assets				
B. Current Assets				
1100000	Trade Receivables	BS	380,000.00	2,171,688.90
1200000	Other Receivables	BS	45,000.00	12,000.00
1300000	Inventories	BS	210,000.00	95,000.00
1400000	Bank Balances	BS	540,000.00	1,950,000.00
1500000	Cash on Hand	BS	8,500.00	4,200.00
Total Current Assets				
C. Prepaid Expenses (Assets)				
1900000	Prepaid Expenses	BS	12,000.00	3,000.00
TOTAL ASSETS				
LIABILITIES - Equity and Liabilities				
A. Equity				
2000000	Subscribed Capital	BS	-500,000.00	0.00
2100000	Capital Reserve	BS	-200,000.00	0.00
2200000	Retained Earnings	BS	-320,000.00	0.00
2300000	Net Income Prior Year	BS	-98,000.00	98,000.00
2400000	Net Income Current Year	BS	0.00	0.00
Total Equity				
B. Provisions				
3000000	Tax Provisions	BS	-45,000.00	45,000.00
3100000	Other Provisions	BS	-68,000.00	30,000.00
Total Provisions				
C. Liabilities				

AI Chat Interface:

Hi Tim,
How can I help you today?

Extract, compare, snip, ask anything... Type @ to add skills or documents.

Don't ask for approval (session)

AI can make mistakes. If you spot one, we welcome your feedback.

AI is everywhere.
The ROI isn't.

5

A July 2025 MIT study found that **95%** of businesses that tried AI found zero value in it.

<https://www.technologyreview.com/2025/12/15/1129174/the-great-ai-hype-correction-of-2025/>

Example

The work and the work around the work

Agentic coding of Adobe Acrobat Clone	~24min
Trying to record video in one piece	~200min
Cutting timelapse video	~160min
Transfer large file to work laptop	~30min

What are the levers in the next months?

More and better AI Agent Tools

Every month, agents get more reliable at multi-step tasks. The jump from "interesting demo" to "runs unsupervised" is happening tool by tool, not all at once.

Rethink workflows, don't just bolt AI on

The biggest gains won't come from speeding up existing processes. They'll come from redesigning them around what AI can do natively — end to end, not step by step.

Push for more APIs

AI-ready interfaces to all new and legacy IT-systems so that the agent can read and write data.

Build AI fluency in your teams

The bottleneck isn't the technology — it's the people who know how to use it. The organizations that invest in upskilling now will move 10x faster than those waiting for "the perfect tool."

In finance, good is not good enough

Finance runs on accuracy. A 70% hit rate doesn't cut it — below the reliability threshold, reviewing AI output takes just as long as doing the work yourself.

Clean data & enriched context

Agents are only as good as what they can access. Structured data, clear naming, consistent formats — boring work, but it's the difference between an AI that delivers and one that cannot.

5 governance questions to consider

Who signs off on AI-generated output?

Professional judgment can't be delegated to a model. ISA 220 is clear: a human owns the conclusion. AI drafts — humans decide.

Tiered automation policy

Which tasks can run unsupervised (formatting, completeness checks) vs. which always need human review (judgment calls, client-facing outputs)

Where does the data go?

Every API call is a data transfer. Cloud, region, retention and subprocessors? This question is especially important in the Defense sector.

Evaluation frameworks for AI tools

Accuracy benchmarks, consistency testing, confidence calibration

How do you catch hallucinations

While hallucinations are fewer than 2-3 years ago, it's still important to catch them. A confident wrong number is worse than no number at all.

Our hypotheses for the future - 3 possible scenarios

Scenario 1	Scenario 2	Scenario 3
<ul style="list-style-type: none">• AI has no "significant" impact• Human decision-making remains largely unchanged	<ul style="list-style-type: none">• SAP and others offer "accounting-as-a-service"• Companies use AI-supported platforms for real-time closing and reporting	<ul style="list-style-type: none">• Humans and machine – hand in hand• AI-supported experts in accounting – AI becomes a co-pilot for complex decisions

Thank you!



WP StB Sylvia Weidinger

Partner, Capital Markets and
Accounting Advisory Services

Tel. +49 160 4730554
sylvia.weidinger@pwc.com



Tim Dilmaghani Khameneh

Director, Capital Markets and
Accounting Advisory Services

Tel. +49 175 1807910
tim.dilmaghani.khameneh@pwc.com