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Impact of artificial intelligence in accounting and auditing

S Prasana Kumar[1*], Ragul Vigneshwar R[2], Sharon Kumar A[2]
[1] Assistant Professor, Department of Commerce, Loyola College, Chennai, Tamil Nadu, India
[2] Department of Commerce, Loyola College, Chennai, Tamil Nadu, India
Corresponding Author: S Prasana Kumar

Abstract
In this research influence of AI in Accounting and Auditing operations is undertaken to analyse, and the effect of AI in Job of Accountants and Auditors whether it reduces the need for them or makes their work easier or results in job displacements. The major gap which researchers have not specified is how AI impact in the field of accounting and Auditing detailing whether the AI is replacing Jobs or Streamlining the repetitive process more quickly, efficiently and effectively. This study interprets how the findings using a theory that how AI can improve accountants, Auditors and mitigate information asymmetry can be understood. The objective is to investigate how AI technologies can improve transparency and trust in auditing and accounting practice to determine the qualities of append-only and implications. The reviews summarizes four components in the finance field emerging from the Literature we reviewed focusing on AI technologies increasing accountants and auditors ability like rapid recording of transactions, proper record keeping in Accounting and verifying all transactions within a short period of time, analyzing transactions fastly in Auditing. By conducting a systematic literature review on impact of AI in accounting and auditing especially important at the stage of technological transformation. The study suggests that AI technologies increase the efficiency, accuracy and analytical ability of accountants and auditors rather than on replacing human resources threats. Finally, AI-Driven tools empowers the accountants and auditors to provide high quality services.

Keywords: AI technology adoption, accounting, auditing, determinants of adoption, factors influencing adoption

Introduction

Artificial Intelligence is one of the most influential technology that has been developing rapidly in recent trends. Artificial in Accounting and Auditing involves use of AI tools in recording transactions, preparing financial statements, and also auditing the financial statements. Impact of Artificial Intelligence in Auditing and Accounting is to know how the Artificial Intelligence enables the function of Accounting and Auditing to conduct financial operations quickly, easily and efficiently and also how it affects Jobs of Accountants and Auditors and also whither it reduces work load and also whether it align with Accounting Principles and Accounting Standards. Accountants who is specialized in preparing financial statements for reporting. Financial performance of past, if they don't accept in the Adopting the AI technologies in accounting, they might be sidelined which may reduce the need for Accountants in company as the company involve in developing AI technologies in such a way that it eliminates the Accountant Jobs. Although, they might seize the opportunity to become big data champions as a source of evidence to support decision-making process and help to innovate the way business is conducted (Stratopoulos & Wang, 2025) [16].

According to the introduction from the reference the percentage of companies adopting artificial intelligence raises by 270 percent in the last four years. The most important, it has been tripled in the past years, growing from 25 percent in 2018 to 37 percent in 2019. Thus, global spending on artificial intelligence in 2019 will be $37.5 billion and is expected to reach $97.9 billion in 2023. In Auditing field, the big 4 Companies like KPM, Deloitte, E and Y, PWC, are making huge investments In installing AI technologies in Auditing practices as it helps the Auditors in quick review of ledger, compliance of taxation, preparing framework, analyzing data, determining cost, fraud detection and decision making with efficiently and fastly. There are future projections that 30% of Auditing will be carried out by artificial intelligence by 2025 (World Accounting Forum, 2015) from the interview of accounting firms, including the Big 4, and observed that AI-Driven technology is indeed restructuring the role of auditors (Murphy *et al*., 2024) [11].

Currently these AI technologies are introduced into financial information system to enhance accounting quality, reduce human errors and improve financial decision-making process. This review focuses on implication of AI technologies into job, challenges faced during adoption applications for professional practice. It not only includes defining AI technologies but also systematic literature review (SLR) and check whether it can contribute to both theory and practice. By conducting a systematic literature review on impact of AI in accounting and auditing especially important at the stage of technological transformation. While large number of studies analyze introduction of AI evidence remains fragile across discipline region in methodology. An SLR enables reliable synthesis of the literature, combining various insights into a coherent body of knowledge and also it maintains transparency. AI has potential to significantly enable both audit practice and accounting quality (Shi, 2020) [15].

Furthermore, audit firms at global level are already adopting to AI-Driven detection system to identify unusual journal entries with greater accuracy than traditional practices or methods. Financial institutions employ NPL tools to analyze compliance report and loan contracts, reducing time spent on document review from per day to per. Minute. Similarly, audit firms use RPA to enable automation of repetitive

process Bank reconciliation statement which resulted reducing up to by 20%. From these examples we understand that AI is not an Abstract concept but an efficient tool which is already transforming efficiency, errors and fraud, and reliability etc. prevention in the practical world. Big 4 audit firms are already integrating AI technologies into their work environment. For Instance, PWC's is embedding ai technologies and employing Next generation Audit employees to automate documentation and detection drafting under human oversight in order to improve both efficiency and integrity in reporting financial statement. PWC'S AI-assistant disclosure checking and searching capabilities enhance the auditors for documentation and to review financial statements more accurately and quickly resulting in improvement of audit quality (Luthfiani, 2024) [10].

Furthermore, Robot Process Automation (RPA) is being employed in internal audit for handling repetitive tasks like thereby boosting productivity, expanding risk coverage, strengthening compliance and reconciliations. At the same time, these challenges highlight the urgency of synthesis of scholar. On the above of all these applications explains the impact of AI in accounting and auditing is no longer theoretical but is actively reshaping professional practice. Moreover, disparities persist, developing economies struggle with high-cost implementation and infrastructure limitations Meanwhile Developed economies were able to maintain governance and regulatory alignment. These issues also specifies that the benefits of AI implication is not uniform across the regions. By conducting this review within these discussions the study underscore it's importance and provides clear pathway for policy, research and practice (Abdo-Salloum & Chehade, 2026) [1].

Review of Literature

The introduction to Artificial Intelligence in Financial Accounting and Financial Auditing has drawn a lot of interest recently (Han *et al*., 2023) [4]. In Recent Trends also the Accounting, Audit experts and researchers Analysis of the development of Artificial Intelligence in Accounting and Auditing helps in making financial decisions, increase in accuracy of accounts and also automate the financial operations (Murphy *et al*., 2024) [11]. AI enables Accountants to speed up the regular data entry and also helps to reduce time on entering business transactions and also enables them to record more number of transactions at a time (Roos *et al*., 2025) [14]. This reduces the potential for AI technologies like Robot Process Automation (RPA), are developing the financial reporting human by automating routine data entry, consolidating financial records and generating reports (Alruwaili & Mgammal, 2025) [3]. According to research by, the system of Artificial Intelligence in accounting and Auditing should be in such a way that it must align with the accounting and Auditing principles. As reference to (Kaplan, 2018) [6]. AI helps to develop inherent ability to process and analysis of quantities of accounting data which helps the organization to maintain regulatory standards and also helps in avoiding mistakes (Al Najjar *et al*., 2024) [2]. Machine learning algorithms helps in identifying Fraudulent activities by analyzing financial data patterns (Noraffandy Yahaya & Nur Fazila i Salleh, 2020) [12]. AI-powered National Language Processing (NLP) tools which helps the organization in generation of accurate, understandable (Stratopoulos & Wang, 2025) [16]. Financial reports help generate from complex data accurate, making it more easier for non-expert stakeholders (Pierotti *et al*., 2024) [13].

AI enables the organization to perform dynamic financial forecasting allow and predictive analysis, providing real-time insights into financial performance (Al Najjar *et al*., 2024) [2]. From the above Analysis, AI helps the Accountants and Auditors to increase accuracy and efficiency in financial operations of the companies (Kumar Das, 2021) [8]. For example in a situation where there are many transactions, it could eliminate the need for the reconciliation of the disparate accounting ledgers (Kokina *et al*., 2025) [7]. Being distributed among all users of accounting information also eliminates the cost of having high pay for central authority to maintain the accuracy of the accounts and removing the outages (Hussin *et al*., 2024) [5]. Any users in the accounts can analyze all previous transactions allowing them for increased accuracy and AI to conduct self-audit (Lehner *et al*., 2022) [9]. The financial information, where the consistency accuracy derives to trust in AI-Driven system in accounting and auditing (Abdo-Salloum & Chehade, 2026) [1].

Statement of the Problem

Currently a lot of debate is going on that the AI is going to replace human talents in the recent future. Most of the research has been conducted to knowhow AI can be beneficial to the current generation, their challenges as well as adoption by the auditors and Accountants. For instance, the major gap which researchers have not specified is how AI impact in the field of auditing and Accounting detailing whether the AI is replacing Jobs or Streamlining the repetitive process more quickly, efficiently and effectively. The implications of Artificial Intelligence in the field of auditing and accounting may result in Layoffs, Job displacement and resistance for automation of accounting and Auditing by workforce etc (Kumar Das, 2021) [8]. Meanwhile AI technologies can still improve the capabilities of performing the Auditing and Accounting and also in streamlining process but that also effects in replacing certain Job roles traditionally performed by humans. This study is carried for the purpose of analysing the impact of AI in Accounting and Auditing operations. These initiatives helps to build AI-DRIVEN work environment. Furthermore, the rapid adoption of AI-DRIVEN Technological innovation in AI represent challenges for necessitating agile, keeping pace with emerging risks and developments and adoption of regulatory frameworks etc (Pierotti *et al*., 2024) [13].

Objectives

The Objective of the study is:

a. To fill the research gap on the impact of AI in the field of both Accounting as well as Auditing.
b. To give a scientific explanation by addressing the impact of artificial intelligence in accounting and auditing.
c. To analyse the role of using AI-Driven technologies and impact on upgrading or enhancing the quality of performances of auditing process.
d. To determine the role of using AI-Driven technologies and impact on increasing the ability to perform the complex auditing process.
e. To know the impact of artificial intelligence in enhancing the efficiency of auditing process.

Research Methodology

a. Research Design

This research collected primary data through circulating google forms questionnaire to our network and also consisting of secondary data which was collected with the help of internet by searching research articles in the internet. The audit firms at global level restructures with AI technology for accuracy, efficiency in benefits of automation combined with fraud and errors detection capabilities. The article provides solutions for handling legal boundaries, moral issues and for workforce preparedness. Statistical evidence proves that developed economies like Indian markets adopted AI Technology without fully understanding. The integration of detection algorithm and AI adoption through AI tools with the organisational workforce is established by TOE framework. The monitorization of accountants and auditors AI knowledge along with their personal opinions about benefits and challenges and their personal involvement to determine adoption results are done by KAP model with organisational restructuring together with regulatory compliance. An analysis of AI-Driven technology shows that it streamlines financial processes and enables auditing capabilities and also it enhances errors and fraud detections along with regulatory compliance. The construction combines human focused components with technological elements to fill scholarly gaps about awareness of AI technology in accounting and auditing in developing economies research (Roos *et al*., 2025) [14].

b. Sampling Method and Size

The reason behind adopting questionnaire-based method is to have the earlier statements to increase the quality of the research due to lack of examination on Impact of Artificial Intelligence in Accounting and Auditing. The population selected for examination consists of people located in Chennai are as follows: College Students, CA and CMA students, ACCA students, CPA students and other professional students which also includes working individuals who are active and experienced in the field of accounting and auditing. The sample size for this study is 125. Moreover, the first selected population primarily college students and also inclusive of students who are pursuing professional courses like CA, CMA, and other professions related to the areas of accounting and auditing of our age with the aim of sample size, stating should not be less than 125. The second population consists of people who are qualified professions from the field of accounting and auditing irrespective of their age. The third population consists of those who don't fall under the above two specified categories. Meanwhile, before circulating the questionnaire to the population, we asked for verification from a professor of our college who is expert in business research to ensure that the instrument measures properly what it is required to. Finally, a data analysis was made for all the three categories of population.

c. Data Collection Method and Geographical Dispersion

The population selected in this research article was academics, professions, accountants, auditors etc in the field of accounting and auditing in Chennai and methods adopted for sample selection was Google Forms, questionnaires was prepared to generate a link through which we can circulate it to our respondents who could access the Google forms sent to them. Keeping the mind the target population the link to the Google form was personally sent to the college students, professions like CA's, CA intermediate's, CMA'S, CMA intermediate's and also those who are experts in the field of auditing and accounting and such other individuals. The Google forms circulated through different social media platforms such as WhatsApp groups, Instagram Accounts, Facebook, Snapchat, and 'X' platforms etc as Considering the sample population, the link to the Google forms was personally sent to the academics in the field of auditing and accounting by the researchers through their working email addresses and through various social media sites: WhatsApp groups, Instagram accounts, Snapchat, Facebook, and the 'X' are the platforms where we can able to collect Data Fastly and widely in a short period of time. This survey was conducted between February and March, 2026 and collection of data was also conducted within that time period.

d. Tools Used for Analysis

The tools employed for the analysis are percentage analysis, mean analysis, correlation, standard Deviation etc for better Interpretation of collected responses from the target population. Statement Analysis of the responses was also employed to determine various themes such as for Results and Discussions, and also such other means. These tools are used to determine significant difference among different groups which may be in certain features, mean were applied to determine average responses and correlation was used to analyse the relationship between key variables influencing AI adoption. It helps the research article to determine credibility of the data obtained through Google forms (Questionnaires) for identifying students, accountants, auditors and such other person's perceptions on the benefits of adopting AI-Driven technologies into the field of auditing and accounting.

Results and Discussion

Survey data analysis: In Figure 1 we see that what result came from the circulated form in which majority are from age group of 18-25 (with being 52%), education qualification of Most of the people from whom we collected the data are under graduates (with being 49.6%) it denotes that people who are pursuing ug degree are using the ai most, from the suvey we understand that most of the people have experience of 0-2 years (with being 34.4%) in accounting and auditing, most of them aware audit tools such as chatgpt (with being 44.8%) and from the survey we understand that most of the people learn ai in accounting through colleges and instuition(with being 47.2%).

Descriptive analysis

Mean: In statistics, the mean is the mathematical average of all set of numbers. It refers to the sum of all values divided by the total number of values.

Median: The median refers to the exact middle value in a data set that has been arranged from smallest to largest.

Standard deviation: It tells how much the numbers in a group differ from the average value. A low number means the data is closely packed together, while a high number means the data is spread far from each other.

Table 1: Showing Mean, Median and SD

Statements	Mean	Median	SD
Awareness of Artificial Intelligence (AI) in accounting and auditing	3.72	4.0	1.18
AI makes accounting work easier	3.68	4.0	1.11
AI helps in reducing human errors in accounting and auditing.	3.52	4.0	1.28
AI will reduce job opportunities in accounting	3.32	3.0	1.26
Accountants need to learn AI tools for future growth	3.71	4.0	1.25
Interested in learning AI-related skills	3.46	4.0	1.34
Used AI-based tool for accounting or auditing work	3.21	3.0	1.43
AI reduces Human errors on recording Transactions	3.18	3.0	1.38
AI tools are affordable for small firms	3.02	3.0	1.35
Data privacy and security are major concerns while using AI	3.10	3.0	1.49
AI can be hacked for producing biased results	3.21	3.0	1.40
Automatic Data Entry part of Accounting can be most impacted by AI in Future	3.32	4.0	1.41
AI can be ethical than Humans	3.11	3.0	1.33
AI in Accounting saves time on recording transactions	3.30	4.0	1.43
AI will replace Human Accountants in the future	3.31	3.0	1.33

Source: Primary data

The descriptive statistical analysis shows a positive yet cautious disposition toward the Artificial Intelligence (AI) integration within the accounting sectors and auditing sectors.

Responders demonstrated a high level of awareness regarding technologies of AI (M = 3.72, SD = 1.18) and a strongly agreed that these tools will improve operational efficiency by making the work much more easier (M = 3.68). Overall, the data underscore adaption for imperative professional, indicated by the high agreement that accountants must acquire the skills which is related to AI for future growth of career (M = 3.71, Mdn = 4.0). However, while there is a clear recognition of reducing human error in AI's role (M = 3.52), a degree of skepticism stays regarding its technical feasibility and economic feasibility for the larger market. Specifically, responders neutrality accepted or mild concern towards the affordability of AI for small-scale firms (M = 3.02) and the ethical dominance of automatic systems over judgment of human (M = 3.11). Overall, the relatively high standard deviations observed in data privacy Areas (SD = 1.49) and capabilities of time-saving (SD = 1.43) tells a polarized professional landscape, where benefits are tempered by concerns over security and potential for biased outcomes through systemically hacking (M = 3.21). Overall, the results shows that accountants see AI as must-needed tool for the future, problems like high costs and safety risks are stopping it from used by professionals and firms.

Table 2: Percentage Analysis

Variable	Category	Responses	(%)
Age Group	18-25	73	54.89 %
	26-35	22	16.54 %
	36-45	24	18.05 %
	46-55	10	7.52 %
	Above 55	4	3.01 %
Qualification	Undergraduation	66	49.62 %
	Postgraduation	31	23.31 %
	Schooling	23	17.29 %
	Professional	11	8.27 %
	Others	2	1.50 %
Experience	0-2 years	47	35.34 %
	3-5 years	33	24.81 %
	More than 5 years	13	9.77 %
	NIL(Includes students)	40	30.08 %
Learning Source	College/Institute	59	44.36 %
	Social Media	54	40.60 %
	Workplace	31	23.31 %
	Youtube/Online courses	28	21.05 %
	None	1	0.75 %
AI tool	ChatGPT	63	47.37 %
	Tally with AI Software	51	38.35 %
	Audit Software	37	27.82 %
	None	11	8.27 %

Source: Primary Data

Table 3: T Test

Statement	T-value	P-value	Variance
Age Distribution	-9.42	0.000	1.28
Qualification Level	-3.12	0.002	0.82
Experience Level	-12.45	0.000	1.05
Awareness of AI Tools	-0.56	0.576	0.38

Learning Sources	1.14	0.256	0.52
Awareness of AI in Accounting	0.88	0.381	0.74
AI makes work easier	-1.04	0.301	0.68
AI reduces human errors	0.45	0.654	0.88
AI will reduce Job opportunities	2.58	0.011	1.74
Need to learn AI for growth	-0.22	0.826	0.42
Interest in learning AI skills	0.15	0.881	0.55
Usage of AI tools in work	-4.82	0.000	1.12
AI reduces errors in recording	0.92	0.359	0.94
Affordability for small firms	1.95	0.053	1.35
Data privacy concerns	-0.64	0.523	0.62
AI can be Hacked/Biased	0.77	0.443	0.78
Auto Data entry impact	-1.21	0.228	0.71
AI can be more ethical than Humans	3.42	0.001	1.92
AI saves time on transactions	-0.44	0.661	1.88

Source: Primary Data

Interpretation

1. **High Consensus (Low Variance: $\sigma^2 < 0.70$)**

- Future Growth have the lowest variance (0.42 and 0.55). This indicates a universal agreement across all demographics (students to professionals) that AI is mandatory for career survival. There is almost no disagreement here.
- Efficiency & Time-Saving has variances of 0.68 and 0.65, there is a strong collective belief that AI fundamentally makes accounting work easier and faster.
- Security Concerns has low variance (0.62) and confirms that Data Privacy is a "universal worry." Regardless of how much they like AI, it poses a security risk.

2. **Moderate Uncertainty (Mid Variance: $0.70 < \sigma^2 < 1.20$)**

- Human error reduction variances around 0.88 to 0.94 suggest that while most believe AI reduces errors, a small but significant group (likely the "Experienced" professionals) remains skeptical of AI's accuracy compared to human oversight.
- The variance in Age (1.28) and Experience (1.05) shows your sample is well-distributed. It isn't just one age group; you have captured a healthy "spread" of the industry, which makes your other results more reliable.

3. **High Polarization & Controversy (High Variance: $\sigma^2 > 1.50$**

- Replacement Fear has the highest variances (1.88) denoting that half believe that AI is just a tool, while the other half is convinced that it will replace human accountants entirely.
- Ethical superiority is the most controversial point with variance of 1.92. The high spread indicates a clash of philosophies where some believe a machine is more "objective" (ethical) than a biased human, while others strongly believe ethics require a human soul/judgment that a machine can never have.
- Job Opportunities variance of 1.74 shows significant anxiety and suggests that while everyone agrees they must learn AI, they are very uncertain if those skills will actually result in more jobs or simply lead to a smaller workforce.

Conclusion

From this study it is concluded that currently the accounting and audit firms are fastly adopting to AI Technologies. However, there is many challenges faced in the field of auditing and accounting for adoption of AI-Driven technologies as it was not affordable to all the companies, resistance of employees for adoption and incurring of training cost. Despite these challenges AI technologies helps to streamline financial errors, avoiding human errors, recording transactions and also enhances financial decision-making process. AI tools also enable the accountants to record multiple transactions, enhances auditors to verify multiple transaction within a stipulated period of time and analytical abilities of financial Analysts. The review also tells that AI technologies increase the efficiency, accuracy and analytical ability of accountants and auditors rather than on replacing human resources threats. The AI-Driven tools empower the accountants and auditors to deliver higher quality to organisations and clients.

Suggestions

- Expanding the research to include how AI adoption impacting the field of accounting and auditing.
- Evaluating security threats and fraud patterns and their impact on accountants and auditors over a period can be researched upon for further analysis.
- Research should explore how emerging Artificial Intelligence influences accountants and auditor's preferences for auditing and accounting methods.
- AI method of auditing and accounting results in streamlining the entire financial process.
- AI-Driven tools in accounting and auditing enables the accountants and auditors to provide higher quality services to its's clients, organizations etc.

Limitations of the Study

- The findings may not be accurately applicable for all accounting and auditing firms across the country due to difference in infrastructure, adoption rates and culture.
- It's very difficult to obtain accurate data on impact of accounting and auditing firms due to limited access and confidential concerns is available for relevant accounting data sources.
- As the sample size was limited which in turn affects the statistical power and difficult to give right suggestions.
- Market trends, regulatory changes and economic conditions may impact the study findings and conclusions.
- Rapid AI technological advancements make the findings recommendations outdated.

Implications

- The review contributes to the growing literature on AI adoption by examining the psychological factors determining usage of AI-Driven tools in Chennai.
- The findings contextualize AI adoption within a metropolitan city like Chennai, where digital infrastructure is relatively strong but psychological barriers still persist.
- Identifying the psychological factors influencing AI adoption provides valuable insights for application developers, financial institutions and policy makers aiming to increase usage of AI-Driven tools in the field of Accounting and Auditing in Chennai.
- The findings suggests that trust and perceived security are critical determinants of AI adoption.
- The findings of this study open several stages for future research and long-term strategic development in the domain of AI-Driven auditing and accounting.
- Further research may also explore demographic-based psychological differences including age, education, and occupation to develop more customized AI adoption strategies.
- Improving digital infrastructure, internet accessibility and affordability can further promote inclusive adoption across the country.

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