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AI Application in Accounting Studies

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This study aims to see the development of research on the topic of "Artificial Intelligence in Accounting" and research plans that can be carried out based on journals published on the theme. This research uses a qualitative method with a bibliometric analysis approach. The data used is secondary data with the theme "Artificial Intelligence in Accounting" which comes from the Scopus database with a total of 181 journal articles. Then, the data is processed and analyzed using the VosViewer application with the aim of knowing the bibliometric map of "Artificial Intelligence in Accounting" research development in the world. The results of the study found that there were 6 clusters with the most used words being impact, quality, adoption, challenge, firm, relationship, factor, value, and industry. Then, the research path topics related to Artificial Intelligence in Accounting are The impact of AI on auditing practice, AI and automation in accounting, AI adoption in accounting education, Blockchain adoption in accounting firms, Artificial intelligence in financial reporting, and AI integration in AIS.

Keywords: Artificial Intelligence; Accounting; Research Map

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INTRODUCTION

Accounting is a systematic process used to identify, record, classify, and communicate the economic facts and figures of an organization. Accounting is considered a science that follows a structured approach to finding and presenting financial results (Ritonga et al., 2020). As it develops, the adoption of artificial intelligence in accounting has increased. This is because, AI has a significant impact on the finance and accounting industry by automating tasks, improving accuracy, and providing deeper insights into financial data (Sanjiwani et al., 2024). Mulliqi (2024) also stated, the application of AI is increasingly in demand in accounting and business firms due to its potential to improve efficiency, accuracy, and decision-making. Sanjiwani et al (2024) explained that AI technology increases efficiency, reduces errors, and improves decision-making capabilities in accounting tasks

It also reflects the comparison of traditional accounting with the utilization of AI in accounting. Traditional accounting methods, characterized by manual data entry, ledger maintenance, and a strong reliance on paper-based records, have been the basis of financial reporting for many years. These conventional practices are often labor-intensive and prone to human error, which can limit the speed and efficiency of financial reporting and analysis, especially when handling large amounts of data (Odonkor et al., 2024). In contrast, AI-based accounting methods utilize advanced technologies such as machine learning, natural language processing, and data analysis to automate and improve accounting tasks. AI systems can process large data sets quickly with higher accuracy, reducing the chance of errors and improving the overall quality of financial reporting.

AI-based systems also offer real-time insights and analysis, which may be lacking in traditional methods. By analyzing financial data in real-time, AI systems can provide businesses with up-to-date information on financial health, cash flow, and trends, enabling timely decision-making and proactive financial management. Furthermore, AI-based bookkeeping systems can adapt and learn from historical data, detect anomalies, and identify potential risks, offering businesses valuable insights for financial planning and risk management. AI-based methods also result in fewer compliance issues (Jayaraj, 2023). Jayaraj's (2023) study shows that AI-based methods are more efficient, complete tasks in less time, and are more cost-effective.

Nonetheless, the application of AI in accounting presents several challenges and risks, including data security and privacy issues. AI systems manage sensitive financial data, making them potential targets for cyberattacks and data breaches. Strong data security measures, such as encryption and access control, are essential to protect financial information and comply with data protection regulations. Data quality and accuracy are also important concerns, as AI systems rely on the data used to train them, and inaccurate or incomplete data can lead to flawed results. Implementing strong data governance and quality control processes is essential to addressing these challenges (Space Coast Daily, 2024).

Furthermore, ethical considerations and biases in AI algorithms may lead to unfair or discriminatory results. Accounting firms should ensure their AI systems are designed and trained with ethical principles in mind and implement measures to detect and mitigate bias. Regulatory compliance poses another challenge, as AI systems need to comply with accounting regulations and standards, and their outputs need to be audited and explained. In addition, integrating AI into existing accounting systems and workflows can be complex, requiring significant effort to ensure compatibility and smooth collaboration. Cost and implementation challenges can also be significant, especially for smaller companies that may struggle with the financial burden and complexity of integrating AI into their existing systems. Furthermore, resistance from employees who fear losing their jobs or are skeptical about reliance on machine-based decisions can hinder AI adoption.

The integration of AI in accounting is not simply a technological upgrade, but an urgent need to prepare the profession for the future (Li & Zheng, 2018). As accounting and finance functions evolve towards strategic business partnering roles, professionals need to understand the power of AI to effectively train AI models, interpret AI-generated insights, and manage associated risks (Li & Zheng, 2018). Research on ethical AI adoption in accounting is also needed to properly manage data usage, guarantee ethical data usage, and increase trust among customers (Peng et al., 2023). The urgency of AI research in accounting lies in its potential to revolutionize financial reporting, simplify operations, and provide valuable insights for sustainable development (Li & Zheng, 2018; Peng et al., 2023).

Based on this background, it is important to see the extent of the current development of *Artificial Intelligence in Accounting* through research, and one

method that can be used to see the development of research is bibliometrics using VosViewer. The method is able to create and display author journal maps and research paths based on co-citation data or keyword maps based on shared incident data. Some studies that examine related to *Artificial Intelligence in Accounting* are Agustí & Orta-Pérez (2023) examining the importance of Big Data and artificial intelligence in accounting and auditing using bibliometrics analysis. This research emphasizes that Big Data and Artificial Intelligence have an important role in accounting and auditing. However, to date, the influence of these technologies on these fields has not been revealed, and works analyzing such influence are scarce.

Abdullahi & Abubakar (2024) conducted a bibliometric analysis of accounting literature on the adoption of artificial intelligence (AI) in organizational functions. This study states that Artificial intelligence (AI) is an advanced technology with high potential to drive change from traditional analog organizational decision-making processes to seamless digital efficiently and effectively. AI is a new field in organizational decision-making with a limited number of studies worldwide. The research revealed that articles related to accounting and AI literature published in 2016 by Sage Journal recorded the highest citations of 2707, followed by MDPI Journal with a total of 1922 citations in 2021, while Elsevier presented the lowest citations of 87 citations over the 10-year period in the database used. The articles were written on more than 20 areas of AI application in organizational functions.

Varma et al (2021) visualized the research panorama on the theme "Big Data and accounting" using bibliometric analysis. The importance and role of Big Data has grown considerably over the past few years. The work of accountants requires good judgment and decision-making, which makes their activities less conducive to automation. Nonetheless, it is useful for accountants to be comfortable with the use of data analytics, especially when data is unstructured and relevant to decision-making. This research reveals the current state of knowledge on the theme of Big Data and accounting, with significant implications for future work in this area. The research findings also highlight potential opportunities for future studies on this topic and on peripheral themes.

Jabeur (2024) conducted a bibliometric review of 1409 articles and used explainable artificial intelligence (XAI) modeling to identify and predict factors that influence the impact of natural capital accounting (NCA) research. The study revealed that the Journal of Cleaner Production is the leading publication in this field, with the highest h-index of 37. XAI found that the age of publication and number of references significantly affect the likelihood of a paper receiving multiple citations. Jannah et al (2023) describe the evolution of publication activity, expand knowledge, identify the most representative authors and journals, and offer insights into potential new directions, especially regarding environmental accounting system models in the era of artificial intelligence and blockchain technology.

Flayyih et al (2024) provided an overview of the evolution of Artificial Intelligence (AI) auditing and research published on the Scopus database. Khan et al (2023) discussed the importance of artificial intelligence in business management and accounting over a 15-year period from 2008 to 2022 by bibliometric analysis. Hasan (2021) reviewed research in the field of application of Artificial Intelligence (AI) in Accounting and Auditing. Bose et al (2023) provide a brief overview of the growing role of big data, data analytics, and artificial intelligence (AI) in the accounting profession. Berdiyeva et al (2021) conducted a bibliometric analysis related to artificial intelligence in accounting and finance. Han et al (2023) surveyed published works on how blockchain technology will affect accounting in general, but AI-powered auditing in particular.

This research was conducted to complement existing research and fill the gaps of previous research and to expand the literature related to *Artificial Intelligence in Accounting* through the research path. In particular, the purpose of this research is to see the development of "*Artificial Intelligence in Accounting*" research published by journals with this theme and see future research opportunities by formulating a research agenda.

METHOD

In this study, various scientific journal publications related to the theme "*Artificial Intelligence in Accounting*" around the world were used as data sources. Data is collected by searching for journal publications indexed in the Scopus database using the keyword "*Artificial Intelligence in Accounting*". After that, scientific articles or journals that are relevant to the research theme will be selected based on the publication data that has been collected. Journals equipped with DOI are the criteria in the screening process and data processing using software. There are 181 journal articles published from within the research theme "*Artificial Intelligence in Accounting*". The development of publication trends related to the research topic was analyzed using

VOSviewer software, which can generate bibliometric maps and allow for more detailed analysis.

In order to build the map, VOSviewer uses the abbreviation VOS which refers to Visualizing Similarity. In previous studies, the VOS mapping technique has been used to obtain bibliometric visualizations which are then analyzed. Furthermore, VOSviewer is able to create and display author journal maps based on co-citation data or keyword maps based on co-incidence data. Therefore, this research will analyze journal maps related to "*Artificial Intelligence in Accounting*", including author maps, and keywords which are then analyzed for research paths that can be carried out in the future through clusters on *keyword mapping*.

This research uses a descriptive qualitative approach with meta-analysis and descriptive statistical literature study based on 181 journal publications that discuss the theme "*Artificial Intelligence in Accounting*". Meta-analysis is a method that integrates previous research related to a particular topic to evaluate the results of existing studies. Furthermore, the qualitative method used in this research is also referred to as a constructive method, where the data collected in the research process will be constructed into themes that are easier to understand and meaningful. The sampling technique used in this research is purposive non-probability sampling method, which aims to fulfill certain information in accordance with the desired research objectives. For example, studies using bibliometric analysis in research on other topics can be seen in Khalifah et al., (2024), Napitupulu, et al., (2024); Rusydiana (2021), Mi'raj & Ulev (2024), Ozdemir & Selçuk (2021), Rusydiana et al., (2023), and also Yenice et al., (2022).

RESULT AND DISCUSSION

Research Map

The figure below describes the trend of keywords that appear in research on the theme "*Artificial Intelligence in Accounting*" and the larger shape is the most used word in journal publications on the theme "*Artificial Intelligence in Accounting*".

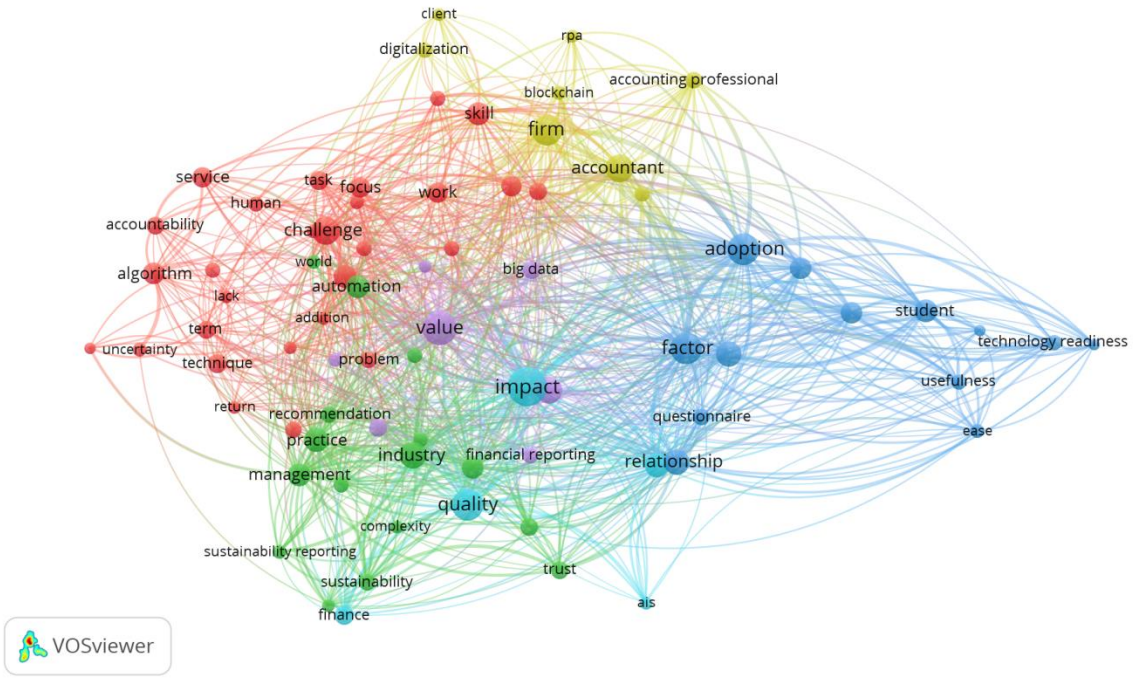

Figure 1. Research Map

As for the mapping, the keywords that appear most in the publication "*Artificial Intelligence in Accounting*" include impact, quality, adoption, challenge, firm, relationship, factor, value, and industry, which are then divided into 6 clusters, as follows:

Cluster 1: The impact of AI on auditing practice

This cluster contains 28 keyword items, namely abnormal audit fee, accountability, accounting profession, addition, algorithm, aspect, auditing practice, business, challenge, digital transformation, focus, human, interest, lack, machine, need, problem,

profession, professional, return, service, skill, society, task, techniqie, term, uncertainty, work. Relevant research on the topic of "The impact of AI on auditing practice" is quite numerous, including Han et al (2023) examining the impact of blockchain technology on AI-powered accounting and auditing, highlighting its potential to increase transparency and trust through immutable and consensus-based data. This research literature review identifies four key themes related to changes in record keeping and discusses implications for reducing information asymmetry and improving stakeholder collaboration, while addressing challenges and encouraging future research and collaboration among stakeholders in this area.

Abdullah & Almaqtari (2024) investigated the impact of artificial intelligence (AI) and Industry 4.0 on accounting and auditing practices. Their research findings suggest that AI technologies improve efficiency, accuracy, and decision-making in these areas, particularly in Saudi Arabia, and offer practical implications for practitioners and policymakers to support AI adoption. Odonkor et al (2024) investigated the transformative impact of Artificial Intelligence (AI) on traditional accounting practices, by examining its role in reshaping financial reporting, auditing, and decision-making processes. The research parroted the evolution from labor-intensive manual accounting methods to sophisticated AI-driven approaches.

Mökander (2023) reviews the emerging field of AI auditing, highlighting its historical roots and the need for a multidisciplinary approach. The research emphasizes the importance of integrating technology-oriented and process-oriented audits to create comprehensive procedures that assess the design, use, and social impact of AI systems over time. Almufadda & Almezeini (2022) reviewed the impact of artificial intelligence applications on the audit profession, focusing on key AI applications, their benefits to effectiveness and efficiency, and important considerations for successful implementation. The research also addresses the potential impact on hiring practices and job security for auditors, in addition to a discussion of AI adoption by four major accounting firms.

Birhane et al (2024) examined the complexity of the AI audit ecosystem and its effectiveness in achieving AI accountability. The research categorized current audit practices across different stakeholders and evaluated their impact, which revealed that only a small percentage of them resulted in meaningful accountability outcomes. It also identified critical practices for effective AI auditing, highlighting the relationship between audit design, methodology, and institutional context. Kindzeka (2023) explored the current role of Artificial Intelligence in accounting, auditing, and financial reporting, highlighting the use of various AI technologies that enhance processes such as automated data input and integration of large data sets. The research emphasizes the need for standardization of AI systems in accounting to maintain high-quality practices.

Adelakun (2022) examined the impact of AI on internal audit. It explains that AI is transforming internal audit by improving efficiency, accuracy, and compliance through advanced data analytics and machine learning. This shift allows auditors to quickly analyze large volumes of data, automate routine tasks, and improve risk management while ensuring compliance with regulatory standards. However, challenges such as data quality, transparency, and algorithmic bias must be overcome to maximize the potential of AI in this area. Owonifari et al (2023) evaluated the impact of Artificial Intelligence (AI) on audit practices in Nigeria, highlighting its application among auditors, particularly in small-scale firms. The results showed that data mining, machine learning, and image recognition significantly improved audit practices, leading to better decision-making and trend prediction. Alhumoudi & Juayr (2023) examined the impact of digital transformation and artificial intelligence on audit practices in Saudi Arabia, highlighting their potential to improve efficiency and effectiveness. The research identified a positive relationship between digital transformation and AI adoption, while overcoming significant challenges such as resistance to change and regulatory compliance.

Cluster 2: AI and automation in accounting

This cluster has 16 keyword items, namely accounting practice, automation, complexity, effectiveness, fintech, industry, limitation, management, manager, practice, recommendation, significance, sustainability, sustainability reporting, trust, world. A number of studies relevant to the topics in this cluster include Rawashdeh et al (2023) investigating the technological factors that influence the adoption of artificial intelligence (AI) in small and medium-sized enterprises (SMEs) and highlighting the mediating role of accounting automation. The findings of this study indicate that accounting automation partially mediates the relationship between predictive variables and AI adoption, contributing to the Technology-Organization-

Environment (TOE) model by incorporating new variables related to time saving and efficiency improvement.

Ikwuo et al (2024) explored the application of AI-based automation in accounting research, highlighting its potential to improve accuracy, efficiency and completeness while raising concerns about reduced originality and ethical standards. The results showed a general consensus among accounting academics on the benefits of AI, but caution needs to be observed regarding its shortcomings. This research calls for training programs to ensure human oversight and ethical integrity in the use of AI in academic inquiry. Brândaş & Minda (2025) examine how automation and artificial intelligence are changing accounting practices, shifting the role of accountants from routine tasks to strategic services. This research highlights the need for accountants to develop new skills in data analysis and technology while emphasizing the responsible use of AI and the importance of updating accounting education to prepare future professionals.

Ajayi-Nifise et al (2024) examined predictions about the integration of automation and AI. This research explains that the future of accounting will change with the integration of automation and artificial intelligence (AI), which will simplify routine tasks and improve efficiency while allowing accountants to focus on higher-value analytical work. Automation and AI are expected to revolutionize data analysis, forecasting, and client interaction, but their implementation also raises ethical issues and challenges associated with job transfer. Overall, this convergence promises significant advances in the way financial information is processed and used, which requires a careful approach to maintaining ethical standards.

Marshall & Lambert (2018) describe a cognitive computing model that leverages AI technology to automate tasks in the accounting industry, reviewing the drivers and consequences of such automation. This research discusses a framework for cognitive task automation, highlights its impact on accounting job roles, and proposes a hypothetical design for a cloud-based intelligent accounting application. Kuaiber et al (2024) examined the integration of artificial intelligence (AI) in accounting and its significant impact on the future of financial reporting. The research highlights the transformative effects of AI technologies, such as natural language processing and machine learning, on data analysis and decision-making, while addressing challenges such as data privacy and ethical considerations. It also emphasizes the need for businesses and policymakers to adapt to these changes to maintain competitiveness and compliance.

Oviya et al (2024) examined how automation and artificial intelligence have changed accounting practices and analyzed the advantages, difficulties, and long-term effects of these revolutionary developments. This research explores the specific technologies that led to these changes, such as blockchain technology, natural language processing (NLP), robotic process automation (RPA), and machine learning algorithms, explaining how they can improve decision-making and simplify accounting procedures. The significant increase in accuracy and efficiency that accompanies automation and AI in accounting is one of its main advantages. By automating routine processes such as data input and reconciliation, these technologies lower the risk of human error and free up accounting experts to work on more important projects. Furthermore, automation makes it easier to analyze data in real-time, providing timely insights for risk management and informed decision-making. Ng (2023) discussed the integration of advanced data analysis, robotic process automation, and artificial intelligence into the graduate accounting curriculum to prepare students for the evolving demands of the industry. This research details the design of a specific course and presents statistical analysis of student reflections and feedback, indicating significant learning outcomes related to the course objectives.

Cluster 3: AI adoption in accounting education

This cluster has 13 keyword items, namely accounting student, adoption, AI adoption, chatgpt, ease, factor, peou, perception, questionnaire, relationship, student, technology readiness, usefulness. A number of relevant studies include Bui et al (2025) examining the factors that influence the adoption of artificial intelligence (AI) by accounting students in Vietnam. The study results show that perceived usefulness, perceived ease of use (PEOU), AI literacy, social influence (SI), facilitating conditions, and technology readiness are positively related to AI adoption by accounting students. The findings suggest an important role of SI in shaping the relationship between PEOU and AI adoption.

Abdo-Salloum & Al-Mousawi (2025) examined the readiness of accounting students in Lebanese universities to adopt Artificial Intelligence (AI) in their curriculum, highlighting the need for curriculum updates. The study found that students were generally likely to adopt AI and possess basic digital skills, with perceived ease of use and usefulness mediating the

relationship between technology readiness and AI adoption. This research emphasizes the importance of integrating AI-based courses to better prepare students for the evolving demands of the accounting profession.

Rina et al (2024) examined the role of Artificial Intelligence (AI) technology in the learning process of accounting students in Surakarta, focusing on adoption and related learning ethics in the digital era. The research findings revealed that perceived ease of use significantly influenced the adoption of AI technology, while technology readiness influenced perceived usefulness and ease of use, but not the adoption itself. The study suggested that educational institutions improve students' technological readiness and simplify AI interfaces to facilitate adoption. Tandiono (2023) explored the impact of artificial intelligence (AI) on accounting education through a semi-systematic literature review. The study concluded that accounting educators must adapt their teaching methods and curricula to ensure that graduates are equipped with the necessary skills for an ever-changing industry.

Holmes & Douglass (2022) explored accounting professionals' positive perceptions of the impact of artificial intelligence (AI) on their job performance and the associated risks to the profession. The research highlights the shift in accounting education towards specialized computer skills, with an important emphasis on data management and cleaning, particularly among public accountants in 4 large firms. This research underscores the need for accounting programs to adapt and prepare students for the ongoing changes in the field. Bakhit & Bilal (2022) examined the potential of artificial intelligence (AI) to improve accounting education in Saudi universities by gathering insights from 45 accounting instructors. While faculty generally viewed AI applications positively to enhance student engagement and personalized support, challenges remain in strategic planning and faculty training for effective integration. This study emphasizes the need for coordinated efforts to address these gaps and maximize the benefits of AI in pedagogy.

Amalia & Pratolo (2024) investigated the intention of Private Higher Education Institutions (HEIs) in Java to adopt blockchain technology in accounting information systems (AIS) using the UTAUT model. The research findings revealed that performance expectancy, effort expectancy, and social influence positively influenced these intentions, providing insights for policy making and implementation strategies in the education sector. Shevchuk & Radelytskyy (2024) examined how artificial intelligence is changing accounting and auditing education, highlighting the need for significant curriculum reform to equip professionals with essential AI-related skills. This research identifies the benefits of AI in improving financial reporting and audit quality while overcoming challenges such as resistance to change and privacy concerns. The findings emphasize the importance of collaboration between educational institutions, professional organizations, and regulators to prepare a workforce capable of thriving in an AI-driven environment.

Cluster 4: Blockchain adoption in accounting firms

This cluster contains 8 keyword items namely accountant, accounting professional, blockchain, client, digitalization, firm, participant, rpa. A number of relevant studies namely Kokina et al (2017) examined blockchain technology and its potential to transform accounting practices, highlighting its opportunities and limitations. The research also reviews current practices at large accounting firms and identifies key milestones in the emergence of the technology, while suggesting areas for future research. Tiron-Tudor et al (2021) presents a systematic literature review that highlights the need for new operational methods and emphasizes the importance of adapting to blockchain technology to meet evolving client needs. The study also identifies key areas for future research to better understand the implications of blockchain in accounting and auditing. The results show that the implementation of Blockchain Technology requires several new modus operandi. From individual behavior to organizational structure, the advantages of blockchain should be emphasized in all accounting and auditing organizations. Managers should devise plans that capitalize on employees' skills, competencies, and talents, implement forward-looking corporate procedures, and actively decide how to navigate workplace dynamics, personalities, and responsibilities.

Tian et al (2024) investigated the drivers and barriers of blockchain and cloud-based sustainability accounting adoption in China, highlighting the importance of firm size, industry type, and profitability in influencing reporting behavior. The study utilized a mixed-methods approach, which revealed that while company size is positively correlated with reporting practices, other factors such as resources, management support, and regulatory influence also play an important role. The findings emphasize the need for dedicated support and stakeholder collaboration to improve sustainability accounting practices amid digital

transformation. Fang et al (2023) examined how the adoption of blockchain technology affects the quality of accounting information, and found that this technology significantly improves such quality across a wide range of companies. The positive impact was attributed to better corporate governance and synergies with large audit firms, although the impact was reduced in industries with high IT development or after audit firm turnover. In addition, blockchain adoption positively affects corporate financing behavior and overall firm value.

Al Shbail et al (2023) investigated the impact of technological stress on auditors' intention to adopt blockchain technology, and revealed that technological stress negatively influenced perceptions of ease of use and usefulness of blockchain. The study found that positive attitudes towards blockchain adoption were significantly predicted by these perceptions, which in turn influenced behavioral intentions to adopt the technology. The results of this study aim to assist accountants, auditors, and audit firm managers in understanding these dynamics. Lindawati et al (2023) investigated the factors that influence auditors' adoption of blockchain technology, highlighting its potential to improve transaction tracking, data validity, and system integrity. Using the Diffusion of Innovations Theory and structural equation modeling, the study found that relative advantage, compatibility, trialability, and observability have a significant impact on blockchain adoption among auditors in Jakarta.

Chen (2024) evaluated the impact of Blockchain technology on transparency and efficiency in the accounting profession in the UK, highlighting its potential to improve security, reduce costs, and increase stakeholder trust. The research findings showed that Blockchain positively influenced transparency and efficiency, indicating that its adoption could provide significant benefits to accounting firms. Jena (2025) identified top management and government support as the most important determinants for adoption, which highlights the need for further research in this area following the Government of India's 2021 blockchain policy. This research aims to prioritize the factors that influence blockchain adoption in accounting and auditing, specifically in India, using a multicriteria decision-making approach.

Giang & Tam (2023) explored the application of blockchain in accounting, highlighting its potential to improve the quality, security, safety, and transparency of accounting information systems in enterprises. This study identifies key factors that influence blockchain adoption, such as information technology and training, and demonstrates their significant impact on the effectiveness of blockchain application in accounting. The study is based on data collected from 195 manufacturing companies across six sectors, using structural equation modeling for analysis. Shazzad Hasan et al (2023) investigated the factors influencing the integration of blockchain technology into forensic accounting practices in Dhaka, Bangladesh. The study found that expected performance, effort, and education significantly increased the intention to use the technology, while social influence did not. Handoko et al (2024) investigated the intention of auditors in Indonesian public accounting firms to adopt blockchain technology for audit activities, using the technology acceptance model. The findings showed that output quality significantly influenced auditors' intention to adopt blockchain.

Cluster 5: Artificial intelligence in financial reporting

This cluster has 7 keyword items, namely accuracy, artificial intelligence technology, big data, financial reporting, information, investors, value. A number of studies relevant to the topic include Adeyeri (2024) discussing the transformative impact of Artificial Intelligence (AI) in automating accounting processes and simplifying financial reporting. AI has emerged as an important tool in the accounting and finance domain, offering advanced capabilities to improve accuracy, efficiency, and decision-making. This research provides an overview of the key themes explored in this paper, including the evolution of AI in accounting, benefits of AI in financial reporting, case studies demonstrating AI in action, challenges and considerations, future prospects, and opportunities.

Estep et al (2024) highlight the importance of considering the impact of AI use by companies and their auditors when evaluating how AI affects auditing and financial reporting. This research explains that financial reporting quality may benefit from companies and auditors using artificial intelligence (AI) in the complex and subjective area of financial reporting. However, benefits will only accrue if managers incorporate AI-based information into their financial reporting decisions, which according to the popular press and academic literature is uncertain

Jejeniwa et al (2024) explored the multifaceted impact of AI on modern accounting, uncovering the ways advanced technology is reshaping traditional financial processes. The application of AI in accounting

has resulted in increased efficiency and accuracy in routine tasks. Automation of data entry, reconciliation, and routine bookkeeping activities not only reduces the risk of human error, but also allows accountants to shift their focus to more strategic and value-added activities. Machine learning algorithms are adept at analyzing vast data sets, identifying patterns, and predicting financial trends, thus allowing accountants to make more informed decisions. Furthermore, AI has revolutionized the audit process, improving the detection of anomalies and fraudulent activities. Through continuous monitoring and analysis of financial data, AI-powered systems can quickly identify discrepancies, mitigate risks, and ensure the integrity of financial statements.

Blankespoor et al (2024) discuss generative AI in financial reporting. Generative Artificial Intelligence (GAI) such as ChatGPT is likely to change many aspects of the financial reporting process and give rise to a deep stream of academic research. This study found that GPTZero, is very robust in that, it reliably identified GAI in a realistic sample when we used GAI to modify as few as 2.5% of sentences in 2.5% of company reports; that is, when only 0.0625% of the text was modified. The post-registration phase examines companies' actual use of GAIs in reports through 2024 and whether the use of GAIs measurably affects linguistic properties such as disclosure readability, an important factor affecting investor information processing and market outcomes.

Kindzeka (2023) describes the current role of artificial intelligence (AI) in accounting, auditing, and financial reporting. Currently, various AI technologies have been used in accounting, auditing, and financial reporting. AI expert systems accept human experience as well as technical knowledge as their primary basis and seek to develop integrated behaviors or practices. In addition, AI enables factors such as automatic data input, thereby increasing the scope of accounting and allowing modern accounting to integrate and process large amounts of data.

Mwachikoka (2024) investigated the impact of AI on financial reporting accuracy, answering critical questions around its implementation, challenges and best practices. The study showed a generally positive perception of the impact of AI on financial reporting accuracy, with the majority of respondents recognizing increased efficiency and reduced errors. However, challenges such as data security concerns and the need for skilled personnel were highlighted as significant barriers to AI integration. Human supervision emerged as an important factor in validating AI-generated outputs, emphasizing the complementary role of human judgment alongside technological advancements. The findings underscore the potential of AI to improve financial reporting accuracy through advanced data analysis and automation.

Alzeghoul & Alsharari (2024) examined the impact of AI disclosures in the US banking sector. The study found that AI affects financial performance only when moderated by the interaction of shareholders, board of directors, and independent board members. The findings show an increasing trend of AI disclosures in financial statements. This study shows that AI disclosure affects NII, TEXP, and P/E. In addition, this study shows that there is a conflict of interest between the agent and the principal. Large shareholders tend to favor AI disclosure, while the board of directors either does not support or takes a more conservative stance towards disclosure.

Abubakr (2024) identified the use of artificial intelligence applications as an important technology to improve the quality of financial reports in UAE Companies, as these applications help process and analyze data quickly and accurately. This research is motivated by the lack of trust and credibility in the quality of financial statements in the Company through several fictitious transactions that can affect the profit or loss of the Company. Due to the effective role provided by artificial intelligence systems in the analysis of large and fast data, it is necessary to use this application and use it to increase confidence in financial statements and achieve their quality.

Cluster 6: AI integration in AIS

This cluster has 5 keyword items, namely AIS, finance, impact, influence, quality. A number of studies relevant to this topic include Chowdhury (2023) explaining the integration of artificial intelligence technology in management accounting information systems. Currently, most business organizations take their management decisions using traditional approaches. In the traditional approach, the freedom to be flexible is limited due to many assumptions. This study describes an AI integration model with AIS that includes five dimensions, namely, accounting analysis management system, accounting decision support system, performance management information system, risk management information system, and environmental management information system. It is observed that the proposed model can predict management accounting information by 98.83%, which is very good and meets the requirements of accounting information.

Hashem & Alqatamin (2021) examined the impact of artificial intelligence (AI) and its role in supporting and improving the efficiency of Accounting Information Systems (AIS) on the one hand, and non-financial performance standards on the other. The study concluded that AI techniques play a significant role in improving the efficiency of AIS outputs by focusing on the aspects of understandability, reliability, credibility, and comparability of results. In addition, AI techniques also proved to be able to influence non-financial performance by providing organizations with the necessary information to identify weak points that need to be improved as well as optimize strength points that can be leveraged.

Kustiwi (2024) examined the impact of several factors, such as AI and management, on the effectiveness of the accounting system in Lestari educational tourism located in Surabaya. Artificial Intelligence (AI) and management have many benefits and very important relevance to be applied in various entities, both large, medium and small, including the Elok Mekar Sari Surabaya Farmer Group Edu-tourism. By implementing AI and management in an entity, organizations can take advantage of the potential of technology to improve performance, innovation, and competitiveness in an increasingly competitive market. The analysis results show that the effectiveness of accounting information systems is positively influenced by artificial intelligence and management. It can be concluded that artificial intelligence and management variables have a positive influence on the effectiveness of accounting information systems.

Mpofu et al (2024) highlighted the growing importance of Artificial Intelligence (AI) in revolutionizing Accounting Information Systems (AIS) for Small and Medium Enterprises (SMEs) in developing countries. The study concluded that the chatbot interaction approach presents valuable insights and better options beyond static financial statements, which usually require additional skills for adequate interpretation of AIS. Johri (2025) examined the impact of various dimensions of Quality of Accounting Information System (QoAIS) on its overall quality and explored the impact of Internal Control System (ICS) and accuracy on financial data reporting. The results showed that relevance, accuracy, variability, and timeliness significantly affected QoAIS. In addition, both ICS and AI also significantly influence the quality of AIS. Furthermore, they significantly mediate between QoAIS and financial data reporting accuracy. In addition, QoAIS, ICS, and AI significantly influence the accuracy of financial data reporting. The implications of this study are thoroughly discussed in the respective sections.

Alkan (2022) examined how artificial intelligence and blockchain technology will affect cloud-based accounting systems. The research highlights that technology integration will offer benefits such as enhanced data security, collective decision-making, decentralized intelligence, and high efficiency. Multi-user accounting processes involving stakeholders such as business management, regulators, financial institutions, or governments are inherently inefficient due to multilateral authorization of business transactions. The integration of artificial intelligence and blockchain will enable automated and rapid verification of data-asset-value transfers between various stakeholders.

Sanjiwani et al (2024) explored the impact of AI technology on accounting information systems. The results showed the integration of AI in the fraud detection process has proven instrumental in improving the interpretability of fraud detection methods, addressing emerging fraud patterns, and reducing the challenges posed by unbalanced data sets. Moreover, the emphasis on education and training in AI technology for accountants underscores the imperative to equip professionals with the necessary skills to effectively implement AI-based solutions in fraud detection and prevention.

Solikin & Darmawan (2023) examined how artificial intelligence (AI) improves the performance of public accounting information systems (AIS) in a company. The results showed that the application of AI techniques significantly contributed to improving the performance of public accounting information systems. This study recommends that organizations coordinate intelligent system activities with their financial targets. Zayed et al (2024) examined the role of artificial intelligence (AI) in accounting information systems in detecting fraud. The results found that artificial intelligence in AIS can have a positive effect on detecting fraud. Artificial intelligence significantly explained 70.1% of the variation in the dependent variable (fraud detection) in favor of predictive analysis as the most influential variable of all.

CONCLUSION

This research aims to find out the extent of the development of research on the theme of "*Artificial Intelligence in Accounting*" in the world. The results of the study show that the number of research publications

related to "*Artificial Intelligence in Accounting*" is 181 Scopus indexed journal articles. Furthermore, in the development of research related to "*Artificial Intelligence in Accounting*" based on bibliometric keyword mapping, the most used keywords are impact, quality, adoption, challenge, firm, relationship, factor, value, and industry. Based on the frequently used keywords, it is then grouped into 6 research map clusters with topics that discuss The impact of AI on auditing practice, AI and automation in accounting, AI adoption in accounting education, Blockchain adoption in accounting firms, Artificial intelligence in financial reporting, and AI integration in AIS.

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