
ARTIFICIAL INTELLIGENCE IN ACCOUNTING: TECHNOLOGICAL INNOVATION, PROFESSIONAL TRANSFORMATION, AND HUMAN-AI INTERACTION

By

Amelia Rizky Alamanda

Faculty of Economics and Business, Universitas Padjadjaran

Email: rizky.alamanda@unpad.ac.id

Article History:

Received: 26-12-2025

Revised: 06-01-2026

Accepted: 29-01-2026

Keywords:

Artificial Intelligence;

Accounting;

Bibliometric Analysis;

Digital

Transformation;

Human-AI

Collaboration;

Generative AI

Abstract: Artificial Intelligence (AI) is rapidly reshaping the accounting profession, yet research in this domain remains fragmented across technical, organizational, and behavioral perspectives. This study provides a structured synthesis of AI-related accounting research by integrating bibliometric analysis and qualitative content analysis. Using research articles indexed in Scopus between 2017 and 2026, keyword co-occurrence mapping was conducted using VOSviewer, followed by in-depth thematic examination of representative studies aligned with identified clusters. The findings reveal three dominant research streams: (1) analytical and predictive applications of AI, emphasizing machine learning and decision-support systems; (2) professional and organizational transformation, focusing on digital transformation, governance, and role reconfiguration; and (3) education and human-AI interaction, driven by generative AI and large language models. Overlay visualization further demonstrates a temporal evolution from AI as computational infrastructure toward AI as an interactive collaborator embedded within professional and educational contexts. The study shows that AI augments rather than replaces accounting professionals, while trust, transparency, and capability development emerge as critical determinants of sustainable integration. By combining structural mapping with theory-driven synthesis, this review advances a multilevel sociotechnical understanding of AI in accounting and proposes a research agenda to guide future inquiry

INTRODUCTION

Artificial Intelligence (AI) has emerged as one of the most transformative technological developments of the 21st century. Rapid advancements in machine learning, deep learning, predictive analytics, and, more recently, generative AI systems have fundamentally reshaped organizational processes across industries ((Brynjolfsson, 2014);(Davenport & Ronanki, 2018)). Within the accounting domain, AI technologies are increasingly embedded in auditing, financial reporting, fraud detection, forecasting, and management control systems ((Alles, 2015); (Sun, 2017)). These developments signal not only technical innovation but also profound changes in professional roles, decision-making processes, and governance structures.

The integration of AI into accounting has generated a growing body of research addressing diverse themes. Early studies largely emphasized automation and analytical efficiency, focusing on how machine learning enhances predictive accuracy and decision-support capabilities (Sun, 2017). More recent research has expanded to consider broader organizational and professional implications, including digital transformation, role reconfiguration, and ethical governance ((Appelbaum et al., 2017; Moll & Yigitbasioglu, 2019)). The emergence of generative AI tools and conversational agents has further introduced behavioral and educational dimensions, raising questions regarding trust, transparency, skill development, and human–AI collaboration (Dwivedi et al., 2023).

Despite this expanding scholarship, AI-related accounting research remains fragmented across technical, organizational, and behavioral streams. Existing reviews often focus narrowly on specific subfields, such as auditing analytics or management accounting, without systematically mapping the broader intellectual structure of the domain. Moreover, few studies combine bibliometric mapping with qualitative interpretation to provide both structural and conceptual synthesis.

To address this gap, the present study adopts a hybrid methodology integrating bibliometric analysis and qualitative content analysis. Using research articles indexed in Scopus between 2017 and 2026, the study identifies dominant thematic clusters within AI-related accounting research and interprets their theoretical foundations and emerging research gaps. By combining structural mapping with interpretive depth, this review advances a more coherent understanding of how AI is reshaping accounting as a sociotechnical system.

The remainder of the paper is structured as follows. Section 2 outlines the theoretical background underpinning AI transformation in accounting. Section 3 describes the methodology. Section 4 presents bibliometric and content analysis results. Section 5 discusses theoretical and practical implications. Section 6 proposes a future research agenda, and Section 7 concludes.

THEORETICAL BACKGROUND

Artificial Intelligence and Technological Transformation

Artificial Intelligence (AI) refers to computational systems capable of performing tasks traditionally requiring human intelligence, including learning, pattern recognition, prediction, and reasoning (Russell & Norvig, 2022). In organizational contexts, AI is increasingly conceptualized as a general-purpose technology that enhances information processing and augments decision-making (Brynjolfsson, 2014).

Within accounting, AI applications include anomaly detection, fraud analytics, financial forecasting, robotic process automation, and intelligent auditing systems (Alles, 2015; Kokina & Davenport, 2017). These applications expand analytical capabilities and enable real-time data processing at scale. However, technological advancement alone does not explain the broader implications of AI adoption in accounting.

Digital transformation theory provides a more comprehensive lens. Digital transformation involves organizational restructuring driven by digital technologies, affecting strategy, processes, and value creation (Vial, 2019). In accounting, AI is rarely implemented in isolation; it is embedded within wider digital infrastructures involving big data, cloud

systems, and blockchain technologies. Thus, AI adoption represents not merely automation but structural transformation.

This perspective clarifies that AI's impact extends beyond computational enhancement toward reconfiguration of accounting workflows and institutional arrangements.

Sociotechnical Systems and Professional Transformation

While digital transformation theory explains structural change, it does not fully capture the interaction between technology and professional practice. Sociotechnical systems theory argues that organizational outcomes emerge from the joint optimization of technical systems and social structures (Orlikowski, 1992). Technology and human actors co-evolve rather than operate independently.

In accounting research, sociomateriality extends this logic by emphasizing that technological artifacts and professional practices are mutually constitutive (Orlikowski & Scott, 2008). AI systems shape accounting tasks, but professional norms, expertise, and institutional rules simultaneously influence how AI is deployed and interpreted.

Empirical research suggests that AI reshapes rather than replaces accounting roles (Moll & Yigitbasioglu, 2019). Accountants increasingly assume hybrid responsibilities that combine analytical, advisory, and governance functions. The profession evolves through adaptation, role fluidity, and capability upgrading.

This sociotechnical perspective challenges deterministic assumptions that AI leads to straightforward automation or professional displacement. Instead, it frames AI integration as an ongoing process of mutual adjustment between technological capacity and professional identity.

Technology Acceptance, Trust, and Human-AI Interaction

While structural and professional implications are important, AI adoption ultimately depends on user acceptance. The Technology Acceptance Model (TAM) proposes that perceived usefulness and perceived ease of use drive technology adoption intentions (Davis, 1989; Venkatesh et al., 2003). Extensions such as the Unified Theory of Acceptance and Use of Technology (UTAUT) incorporate social influence and facilitating conditions (Venkatesh et al., 2003).

However, AI systems introduce unique challenges that extend beyond traditional IT acceptance frameworks. Trust becomes central when systems exhibit autonomous or predictive behavior (Glikson & Woolley, 2020). Trust in AI depends on perceived competence, integrity, and transparency, particularly in high-stakes domains such as accounting.

Recent research highlights the role of explainable AI (XAI) in enhancing user confidence and accountability (Rai, 2020). As generative AI systems such as large language models become integrated into professional workflows, understanding psychological responses—including trust calibration, anthropomorphism, and perceived intelligence—becomes increasingly important.

The theoretical streams discussed above—technological transformation, sociotechnical systems, and technology acceptance—remain relatively siloed in AI-related accounting research. An integrated perspective is therefore necessary to capture the multidimensional nature of AI in accounting. By combining bibliometric mapping with qualitative interpretation, this study seeks to bridge these theoretical domains and provide

a cohesive synthesis of the evolving field.

METHODOLOGY

Research Design

This study adopts a mixed-review methodology combining bibliometric analysis and qualitative content analysis to systematically examine the development of Artificial Intelligence (AI) research within the accounting domain. Bibliometric techniques enable quantitative mapping of intellectual structures and thematic patterns in large bodies of literature (Donthu et al., 2021; Zupic & Čater, 2015). Complementarily, qualitative content analysis allows interpretive synthesis of conceptual foundations, theoretical perspectives, and research gaps (Krippendorff, 2004; Mayring, 2014).

The integration of these methods enhances both structural objectivity and theoretical depth, addressing limitations associated with relying solely on descriptive bibliometric mapping or purely narrative reviews.

Data Collection and Search Strategy

The dataset was retrieved from the **Scopus database**, which is widely recognized for its comprehensive coverage of peer-reviewed business and management research and suitability for bibliometric analysis (Donthu et al., 2021).

A structured search was conducted in titles, abstracts, and keywords using the query:
("Artificial Intelligence" OR "AI") AND ("Accounting" OR "Accountant")

The initial search returned **5,219 documents**. To ensure relevance, rigor, and contemporary focus, the following filters were applied:

- Publication years: 2017–2026
- Subject areas: Business, Management and Accounting; Social Sciences; Economics, Econometrics and Finance; Decision Sciences
- Document type: Research Article
- Publication stage: Final
- Language: English

After applying these filters, the dataset was reduced to **771 research articles**, which formed the final sample for bibliometric analysis.

Restricting the dataset to peer-reviewed research articles (final stage articles) enhances quality and comparability, while the selected time frame (10 years) captures the recent wave of AI development, including machine learning and generative AI systems.

The search and selection process followed principles of transparency and replicability recommended in systematic review methodologies (Snyder, 2019; Tranfield et al., 2003).

Bibliometric Analysis

Bibliometric analysis was conducted using **VOSviewer (version 1.6.20 (0))**, a software tool specifically designed for constructing and visualizing bibliometric networks (van Eck & Waltman, 2010).

Keyword Co-occurrence Analysis

Keyword co-occurrence analysis was applied to identify thematic clusters within AI-related accounting research. Co-occurrence analysis reveals how frequently keywords appear together, thereby uncovering underlying research streams (Zupic & Čater, 2015).

A minimum keyword occurrence threshold of **10** was applied to ensure robustness and

eliminate marginal terms. The **full counting method** was used, meaning each occurrence of a keyword was counted equally across documents. Clusters were generated using VOSviewer's modularity-based clustering algorithm (van Eck & Waltman, 2010).

Bibliometric mapping is particularly suitable for detecting intellectual structures and identifying emerging research trends across large datasets (Donthu et al., 2021). The resulting clusters provided a data-driven foundation for subsequent qualitative interpretation.

Overlay Visualization and Temporal Analysis

To examine the evolution of research themes over time, overlay visualization was conducted using VOSviewer. In this visualization, keywords are color-coded according to average publication year. Darker colors represent earlier publications, while brighter colors indicate more recent research activity.

This temporal mapping enables identification of emerging research fronts and shifts in conceptual focus, allowing analysis of the progression from predictive applications to generative AI and human-AI interaction.

Qualitative Content Analysis

To complement the bibliometric mapping, a qualitative content analysis was conducted to interpret conceptual themes within each identified cluster.

Content analysis enables systematic coding and categorization of textual data to uncover patterns, meanings, and theoretical orientations (Krippendorff, 2004). The approach followed a **deductive-inductive logic**, where initial categories were informed by theory while allowing emergent themes to refine the coding structure (Mayring, 2014).

Representative articles within each cluster were selected based on:

- Citation relevance
- Keyword alignment
- Theoretical contribution
- Recency and representativeness

This purposive sampling approach aligns with qualitative review best practices for thematic interpretation (Snyder, 2019).

The integration followed a sequential design:

1. Bibliometric analysis identified structural clusters.
2. Content analysis interpreted and synthesized conceptual insights.

This complementary approach aligns with mixed-review methodologies that combine quantitative mapping with qualitative interpretation to enhance robustness and explanatory depth (Donthu et al., 2021; Snyder, 2019).

RESULTS

Bibliometric Analysis

The bibliometric analysis was conducted using VOSviewer to identify the thematic structure of AI-related accounting research between 2017 and 2026. Based on keyword co-occurrence analysis, three major clusters emerged, with "*artificial intelligence*" serving as the central node connecting all thematic areas.



Cluster 1: Analytical and Predictive Applications of AI (. Purple Cluster)

The first cluster is dominated by keywords such as *machine learning*, *neural networks*, *forecasting*, *regression analysis*, *decision support*, *risk assessment*, *supply chain management*, and *cost accounting*. This cluster reflects a strong emphasis on AI as a technical and analytical tool applied to predictive modeling and optimization tasks.

The prominence of *machine learning* and *forecasting* suggests that much of the early AI-accounting research focused on improving predictive accuracy, automating analytical processes, and supporting managerial decision-making. Studies within this cluster largely conceptualize AI as an efficiency-enhancing technology that augments traditional analytical techniques.

However, while technically robust, this stream appears comparatively less engaged with human, behavioral, or professional implications. AI is primarily framed as a computational mechanism rather than a sociotechnical actor.

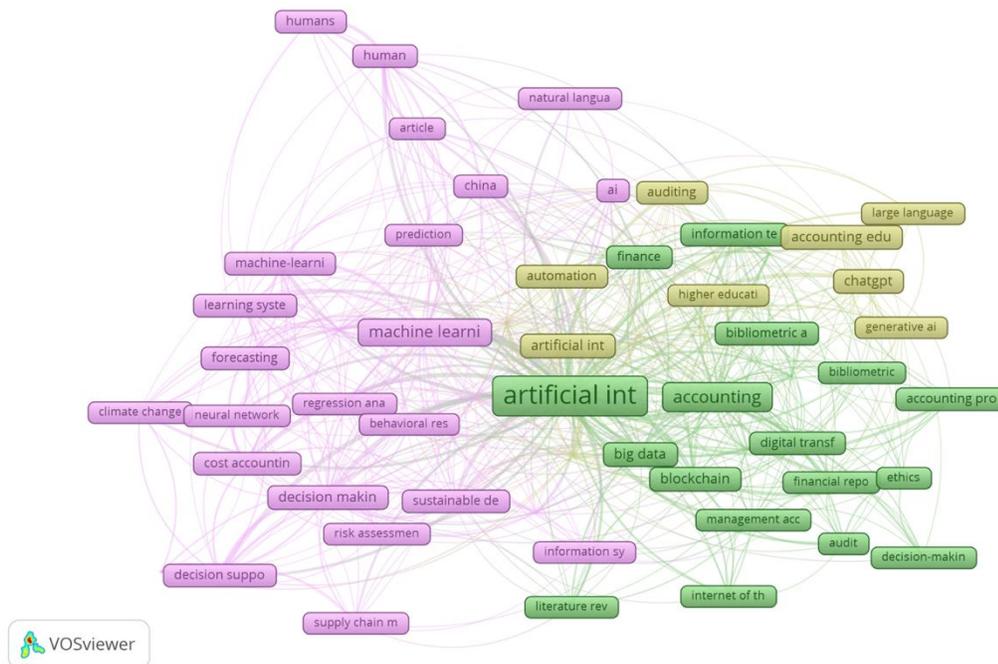


Figure 1. All Network Visualization

Cluster 2: Accounting Practice and Professional Transformation (Green Cluster)

The second cluster includes keywords such as *accounting*, *audit*, *management accounting*, *financial reporting*, *digital transformation*, *blockchain*, *big data*, *ethics*, and *accounting profession*. This cluster represents the integration of AI within accounting practice and organizational settings.

Unlike the technical orientation of Cluster 1, this stream focuses on how AI reshapes professional roles, governance structures, and work processes. The presence of terms such as *ethics* and *digital transformation* indicates increasing concern with accountability, transparency, and institutional adaptation.

The density of connections between *accounting*, *digital transformation*, and *big data* suggests that AI is not viewed as an isolated innovation but rather as part of broader digital

Recent Phase (2023–2026)

Most recent publications highlight *ChatGPT*, *generative AI*, *large language models*, *accounting education*, and *natural language processing*. This shift marks the emergence of AI as an interactive collaborator, raising questions related to trust, acceptance, skill development, and educational transformation.

The overlay analysis demonstrates that AI-related accounting research has evolved from technological augmentation toward sociotechnical integration and human-centered inquiry.

Qualitative Content Analysis

The bibliometric clusters identified in Section 4.1 provide a structural map of AI-related accounting research. However, keyword co-occurrence alone cannot reveal theoretical depth or explanatory mechanisms. To address this limitation, qualitative content analysis was conducted on representative studies within each cluster. This step enables interpretation of how AI is conceptualized, which theoretical lenses are applied, and what research gaps persist within each thematic stream. To deepen interpretation of the bibliometric structure, qualitative content analysis was conducted on representative articles.

Table 1 summarizes the key characteristics of these studies, including research focus, theoretical orientation, methodological approach, and principal findings. The purpose of this comparison is not to replicate a narrative literature review, but to triangulate the structural clusters with substantive empirical and conceptual evidence.

The comparative analysis of the eight representative studies reveals a progressive reconceptualization of AI within accounting research. At the educational and individual level, AI is framed as a skill enabler and motivational catalyst. (Maulana et al., 2025) demonstrate that AI-based learning experiences enhance AI literacy, competency, and self-efficacy, thereby strengthening graduates' commitment to pursue accounting careers. Similarly, (Grosu et al., 2023) find that readiness for digital transformation is influenced by perceived usefulness, technological ease, and moderated concerns regarding job displacement. These studies align with the analytical cluster identified in the bibliometric mapping, emphasizing capability development and adaptation.

Dimension	P1 AI Learning	P2 Role Identity	P3 AI Practices	P4 Digitalization	P5 Anthropomorphism	P6 Trust	P7 SLR (MA & AI)	P8 DT Perceptions (PL)
Context / Domain	Education	Banking	Accounting practice	Accounting profession	Chartered accountants	Professional accountants	Management accounting	Accounting firms
Level of Analysis	Individual	Individual & org.	Practice system	Individual	Individual psychology	Individual & institutional	Field-level	Individual employees
Main Focus	Career commitment	Identity adaptation	Human-AI collaboration	Attitudes	Social design of AI	Trust in AI	Systemic transformation	Perceived DT impact
Methodology	Quantitative	Qualitative longitudinal	Qualitative	Quantitative	Conceptual	Conceptual	Systematic review	Quantitative survey
Role of AI	Skill enabler	Role shaper	Co-worker	Task transformer	Social agent	Risk-bearing system	Infrastructure	Process & task transformer

Key Constructs	Literacy, motivation	Fluid identity	Judgment, hybridity	Opportunities/threats	Anthropomorphism	Trust dimensions	Skills, roles, ethics	Skills, attitudes, emotions
Main Finding	AI boosts commitment	Identity fluidity helps coping	AI reshapes work	Mostly positive perceptions	Human-likeness affects use	Trust determines adoption	AI augments accountants	DT mostly positive
Human Agency	Built via education	Maintained via adaptability	Central to judgment	Preserved in complex tasks	Emotion-mediated	Trust-mediated	Essential	Strengthened via upskilling
Job Loss Fear	Low	Indirect	Reframed	Present but limited	Not central	Trust-contingent	Rejected	Present but not dominant
Temporal Focus	Pre-career	Ongoing career	Emergent practice	Future expectations	Early interaction	Adoption stage	Past-present-future	Current transformation
Key Limitation	Cross-sectional	Single case	Exploratory	Perception bias	No empirical test	No empirical test	Lack of depth	Small, local sample

Table 1. Comparative Characteristics of Representative AI-Related Accounting Studies

At the organizational and professional identity level, AI is increasingly conceptualized as a role shaper and structural transformer. (Rautiainen et al., 2024) show that digitalization, including AI and robotic process automation, contributes to the emergence of a “fluid role identity” among management accountants, requiring continuous adaptation to evolving technological and regulatory pressures. Complementing this perspective, (Abbas, 2025) highlights how AI, machine learning, generative AI, and large language models reshape management accounting structures, workflows, and professional boundaries. Together, these studies indicate that AI does not merely automate tasks but restructures organizational processes and interdisciplinary collaboration.

More recent contributions introduce a behavioral and socio-psychological dimension, conceptualizing AI as a social agent and trust-dependent system. (Aziki et al., 2025) argue that anthropomorphic characteristics of AI influence accountants’ acceptance through mechanisms explained by TAM and UTAUT frameworks. Likewise, (Aziki et al., 2024) emphasize trust as a foundational determinant of AI adoption among professional accountants. These studies reflect the behavioral cluster observed in the overlay visualization, particularly the rise of trust, acceptance, and human–AI interaction themes in recent years.

At the systemic and field level, AI is framed as part of broader digital transformation and infrastructural change. (Januszewski & Pietrysiak, 2025) report predominantly positive perceptions of digital transformation among accounting firm employees, while acknowledging concerns regarding automation and job restructuring. Meanwhile, (Murphy et al., 2024) provide a comprehensive topology of AI-related accounting research using topic modeling, identifying a shift from automation anxiety toward value-creation narratives.

Across all eight studies, a striking convergence emerges: AI is consistently framed as augmentative rather than substitutive. Although job displacement concerns are acknowledged (e.g., (Grosu et al., 2023; Januszewski & Pietrysiak, 2025)), empirical and conceptual evidence suggests that AI primarily reconfigures professional roles rather than

eliminating them. Human agency remains central—whether through literacy development (Maulana et al., 2025), adaptive identity work (Rautiainen et al., 2024), trust formation (Aziki et al., 2024), or strategic value creation (Abbas, 2025).

Importantly, this conceptual evolution—from AI as analytical tool to AI as sociotechnical collaborator—mirrors the temporal progression identified in the overlay visualization. Early research emphasized automation and efficiency, while more recent studies foreground human–AI interaction, trust, generative AI, and professional identity transformation. This alignment between macro-level bibliometric patterns and micro-level content analysis strengthens the interpretive validity of the study and confirms that AI-related accounting research is evolving coherently across technological, organizational, and behavioral dimensions.

Discussion

This study synthesizes AI-related accounting research by integrating bibliometric mapping and qualitative content analysis. Based on 771 articles published between 2017 and 2026, three main research streams were identified: analytical and predictive applications, professional and organizational transformation, and human–AI interaction.

The findings reveal a clear conceptual evolution. Early research emphasized AI as a tool for automation and predictive accuracy. Subsequent studies examined digital transformation and the reshaping of professional roles. More recent contributions focus on generative AI, trust, and human–AI collaboration. Across the eight representative studies, AI is consistently framed as augmentative rather than substitutive, with human agency remaining central through skill development, adaptive identity, and governance oversight.

CONCLUSION

Despite the contributions, this study has limitations. First, the dataset is restricted to Scopus-indexed English-language research articles, which may exclude relevant studies published in other databases or languages. Second, bibliometric analysis depends on keyword frequency and co-occurrence patterns, which may not fully capture nuanced conceptual relationships. Third, the qualitative synthesis focuses on eight representative studies, which, while analytically rich, cannot exhaustively represent the diversity of perspectives within the broader dataset. Several open niches remain for future research. Longitudinal studies are needed to examine how accountants adapt to AI over time beyond perception-based measures.

References

- [1] Abbas, K. (2025). Management accounting and artificial intelligence: A comprehensive literature review and recommendations for future research. *British Accounting Review*. <https://doi.org/10.1016/j.bar.2025.101551>
- [2] Alles, M. G. (2015). Drivers of the use and facilitators and obstacles of the evolution of big data by the audit profession. *Accounting Horizons*, 29(2), 439–449. <https://doi.org/10.2308/acch-51067>
- [3] Appelbaum, D., Kogan, A., Vasarhelyi, M., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. *International Journal of Accounting*

- Information Systems*, 25, 29–44. <https://doi.org/10.1016/j.accinf.2017.03.003>
- [4] Aziki, A., Khinibilla, H., Ilahiane, N., Ourrani, A., & Fadili, M. H. (2025). A theoretical exploration of how AI anthropomorphism influences chartered accountants' acceptance. *Procedia Computer Science*, 257, 1067–1072. <https://doi.org/10.1016/j.procs.2025.03.139>
- [5] Aziki, A., Ourrani, A., & Fadili, M. H. (2024). Trust or Rust: The crucial role of trust in AI acceptance by professional accountants. *Procedia Computer Science*, 251, 186–191. <https://doi.org/10.1016/j.procs.2024.11.100>
- [6] Brynjolfsson, E., & M. A. (2014). *The second machine age: Work, progress, and prosperity in a time of brilliant technologies*. W. W. Norton.
- [7] Davenport, T. H., & Ronanki, R. (2018). Artificial Intelligence for the real world. *Harvard Business Review*.
- [8] Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. In *Source: MIS Quarterly* (Vol. 13, Number 3).
- [9] Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- [10] Dwivedi, Y. K., Kshetri, N., Hughes, L., Slade, E. L., Jeyaraj, A., Kar, A. K., Baabdullah, A. M., Koohang, A., Raghavan, V., Ahuja, M., Albanna, H., Albashrawi, M. A., Al-Busaidi, A. S., Balakrishnan, J., Barlette, Y., Basu, S., Bose, I., Brooks, L., Buhalis, D., ... Wright, R. (2023). "So what if ChatGPT wrote it?" Multidisciplinary perspectives on opportunities, challenges and implications of generative conversational AI for research, practice and policy. *International Journal of Information Management*, 71. <https://doi.org/10.1016/j.ijinfomgt.2023.102642>
- [11] Glikson, E., & Woolley, A. W. (2020). HumanTrust in Artificial Intelligence: Review Of Empirical Research. *Academy of Management Annals*. <https://doi.org/https://doi.org/10.5465/annals.2018.0057>
- [12] Grosu, V., Cosmulese, C. G., Socoliuc, M., Ciubotariu, M. S., & Mihaila, S. (2023). Testing accountants' perceptions of the digitization of the profession and profiling the future professional. *Technological Forecasting and Social Change*, 193. <https://doi.org/10.1016/j.techfore.2023.122630>
- [13] Januszewski, A., & Pietrysiak, A. (2025). Impact of Digital Transformation on Accounting Profession in the Opinions of Accounting Firms' Employees. *Procedia Computer Science*, 270, 2386–2397. <https://doi.org/10.1016/j.procs.2025.09.360>
- [14] Kokina, J., & Davenport, T. H. (2017). The emergence of artificial intelligence: How automation is changing auditing. *Journal of Emerging Technologies in Accounting*, 14(1), 115–122. <https://doi.org/10.2308/jeta-51730>
- [15] Krippendorff, Klaus. (2004). *Content analysis : an introduction to its methodology*. Sage.
- [16] Maulana, A., Fenitra, R. M., Sutrisno, S., & Kurniawan. (2025). Artificial intelligence, job seeker, and career trajectory: How AI-based learning experiences affect commitment of fresh graduates to be an accountant? *Computers and Education: Artificial Intelligence*, 8. <https://doi.org/10.1016/j.caeai.2025.100413>
- [17] Mayring, P. (2014). *Qualitative Content Analysis Theoretical Foundation, Basic Procedures and Software Solution*. Klagenfurt. www.beltz.de

- [18] Moll, J., & Yigitbasioglu, O. (2019). The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *British Accounting Review*, 51(6). <https://doi.org/10.1016/j.bar.2019.04.002>
- [19] Murphy, B., Feeney, O., Rosati, P., & Lynn, T. (2024). Exploring accounting and AI using topic modelling. *International Journal of Accounting Information Systems*, 55. <https://doi.org/10.1016/j.accinf.2024.100709>
- [20] Orlikowski, W. J. (1992). The Duality Of Technology: Rethinking The Concept Of Technology In Organizations. *Organization Science*, 3 (3), 398–247.
- [21] Orlikowski, W. J., & Scott, S. V. (2008). 10 Sociomateriality: Challenging the Separation of Technology, Work and Organization. *The Academy of Management Annals*, 2(1), 433–474. <https://doi.org/10.1080/19416520802211644>
- [22] Rai, A. (2020). Explainable AI: from black box to glass box. In *Journal of the Academy of Marketing Science* (Vol. 48, Number 1, pp. 137–141). Springer. <https://doi.org/10.1007/s11747-019-00710-5>
- [23] Rautiainen, A., Scapens, R. W., Järvenpää, M., Auvinen, T., & Sajasalo, P. (2024). Towards fluid role identity of management accountants: A case study of a Finnish bank. *British Accounting Review*, 56(4). <https://doi.org/10.1016/j.bar.2024.101341>
- [24] Russell, S., & Norvig, P. (2022). *Artificial Intelligence A Modern Approach Fourth Edition Global Edition*. Pearson.
- [25] Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- [26] Sun, T. & V. M. A. (2017). Deep learning and the future of auditing. *The CPA Journal*. <https://www.cpapjournal.com/2017/06/19/deep-learning-future-auditing/>
- [27] Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review *. *British Journal of Management*, 14(3), 207–222.
- [28] van Eck, N. J., & Waltman, L. (2010). Software survey: VOSviewer, a computer program for bibliometric mapping. *Scientometrics*, 84(2), 523–538. <https://doi.org/10.1007/s11192-009-0146-3>
- [29] Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User Acceptance of Information Technology: Toward a Unified View. In *Source: MIS Quarterly* (Vol. 27, Number 3).
- [30] Vial, G. (2019). Understanding digital transformation: A review and a research agenda. In *Journal of Strategic Information Systems* (Vol. 28, Number 2, pp. 118–144). Elsevier B.V. <https://doi.org/10.1016/j.jsis.2019.01.003>
- [31] Zupic, I., & Čater, T. (2015). Bibliometric Methods in Management and Organization. *Organizational Research Methods*, 18(3), 429–472. <https://doi.org/10.1177/1094428114562629>