

Artificial Intelligence (AI) on Accountant Behavior and Ethical Decision Making: Systematic Review on Behavioral Accounting Research

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ABSTRACT

The advancement of Artificial Intelligence (AI) has significantly transformed accounting practices by automating routine tasks, enhancing anomaly detection, and influencing professional decision-making processes. This transformation is not purely technical; it introduces critical ethical challenges, including algorithmic bias and shifts in professional identity among accountants. This study aims to evaluate the impact of AI on accountants' behavior, ethical reasoning, and decision-making within the framework of Behavioral Accounting Research (BAR). A combined method of Systematic Literature Review (SLR) and bibliometric analysis was employed, reviewing 47 selected articles from the Scopus database between 2015 and 2025. The findings reveal that AI affects three major dimensions of accountant behavior: cognitive bias due to overreliance on AI recommendations, a decline in professional skepticism, and an identity shift from traditional accounting roles to AI interpreters. Bibliometric analysis identified six key thematic clusters, including AI literacy, accounting education, technology adoption, AI-driven auditing, and ethical implications in digital accounting practice. Keyword co-occurrence visualization further highlights ethics, trust in AI, and algorithmic bias as central topics in current accounting discourse. The main findings indicate that the adoption of AI is shaped by users' technological readiness, trust in AI systems, and awareness of ethical risks. Furthermore, the study emphasizes the importance of integrating both technological and ethical literacy into accounting education curricula. The implication of this research is the need to develop new theoretical models that combine behavioral ethics with human-AI interaction to ensure responsible and ethically grounded AI adoption in the accounting profession.

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1. Introduction

The development of Artificial Intelligence (AI) has significantly transformed accounting practices by automating routine tasks, enabling predictive analysis, and enhancing anomaly detection capabilities (Moll & Yigitbasioglu, 2019). This transformation is not merely technical; it fundamentally reshapes the professional roles of accountants and alters the ethical foundations of

decision-making within human-AI collaborative environments. As AI increasingly takes over repetitive and time-consuming functions, accountants are expected to shift their focus toward more analytical and strategic roles. However, this shift also brings new challenges in cognitive workload and ethical reasoning, as professionals must interpret AI outputs while maintaining critical judgment. Munoko et al. (2020) emphasize that the use of AI introduces new ethical complexities, particularly when automated systems influence how decisions are framed and justified. For instance, research by Cao et al. (2022) demonstrates that AI algorithms impact accountants' cognitive load and professional skepticism, both of which are essential components in Behavioral Accounting Research (BAR). This suggests that AI not only affects the efficiency of accounting work but also reshapes cognitive processes and ethical behaviors. Consequently, the integration of AI in accounting demands a reevaluation of traditional roles, expectations, and ethical responsibilities within the profession.

Within the framework of Behavioral Accounting Research, which examines the interplay between psychological, cognitive, and system-based factors in accounting, AI introduces a complex paradox. On one hand, AI has the potential to reduce human error by providing data-driven recommendations and enhancing objectivity in decision-making. On the other hand, it may reinforce automation bias—the tendency to over-rely on machine-generated outputs without sufficient critical evaluation. This reliance can erode moral judgment, particularly when professionals defer ethical responsibility to the system rather than exercising independent reasoning. Accountants who frequently rely on AI tools may become ethically desensitized when navigating conflicts of interest or ambiguous situations. Such desensitization poses serious risks to ethical integrity and professional accountability. Sullivan and Fosso Wamba (2022) highlight that in situations where AI-driven decisions lead to financial loss or ethical violations, public blame is often directed not only toward the company and developers but also toward the AI system itself—especially when the system is perceived as having the capacity for experience or intentionality. This evolving perception challenges traditional views of accountability and raises concerns about how responsibility is distributed in AI-assisted environments.

The most critical implications of AI integration in accounting are found in the ethical domain. While AI systems can objectively detect fraud patterns and signal irregularities, the final decisions and moral accountability remain the responsibility of human professionals. This tension gives rise to new ethical dilemmas related to algorithmic transparency, fairness in predictive modeling, and the equitable allocation of accountability (M. Cao et al., 2015). These dilemmas become particularly challenging when professionals must explain or justify decisions based on opaque algorithmic processes that lack interpretability. Rest and Barnett's (1986) model of ethical behavior—which includes moral sensitivity, moral judgment, moral motivation, and moral character—becomes increasingly difficult to apply in the AI context. The dynamic and often opaque nature of AI systems can disrupt the moral reasoning process by distancing decision-makers from the consequences of their actions. As Lehner et al. (2022) argue, the integration of AI creates tension between technical efficiency and professional integrity, forcing accountants to navigate a complex ethical landscape. Therefore, leveraging AI in accounting requires not only technical proficiency but also a heightened awareness of ethical risks, a commitment to transparency, and the cultivation of moral responsibility in AI-supported decision-making environments.

Although the body of literature on Artificial Intelligence (AI) in accounting has expanded rapidly in recent years, several critical gaps remain unaddressed. First, there is a noticeable fragmentation of perspectives, where the majority of existing studies emphasize the technical dimensions of AI implementation (Quattrone, 2016), while insufficient attention has been paid to integrating these advancements with behavioral theories that explain human judgment and decision-making processes (Sutton et al., 2016). Second, despite the growing interest in ethical implications, there is a lack of comprehensive synthesis that consolidates existing evidence on how AI influences ethical decision-making within the framework of Behavioral Accounting Research (BAR). Third, the scientific evolution and intellectual structure of this research domain have not yet been examined through a bibliometric lens, leaving the field without a clear understanding of its developmental trajectory and collaborative networks. In response to these gaps, the present study employs a combined methodological approach consisting of a Systematic Literature Review (SLR) and Bibliometric Analysis. The objective is threefold: to evaluate the impact of AI on accountants' behavior and ethical considerations; to map key trends, collaborations, and thematic developments in the literature; and to propose a well-informed research agenda that can guide future scholarly inquiry at the intersection of AI, ethics, and behavioral accounting.

Literature Review

Artificial Intelligence (AI) in accounting

Artificial Intelligence (AI) is the result of the successful integration of big data and machine learning (ML) technologies, enabling systems to analyze past events and predict future outcomes based on large-scale data inputs (Yu et al., 2019). AI relies on algorithms that can process and learn from historical data to identify patterns, detect anomalies, and generate accurate predictions. The role of big data is crucial in this context, as it allows AI systems to operate with a breadth and depth of information far beyond human capabilities. Machine learning enhances AI's ability to refine its models over time, improving performance through continuous learning. This combination of big data and ML has made AI a valuable tool in domains that require complex decision-making, including finance and accounting. In these fields, AI contributes to greater efficiency, accuracy, and insight, particularly in areas such as fraud detection, real-time auditing, and ethical judgment.

Accountant Role Transformation and AI Literacy

The application of Artificial Intelligence (AI) in the accounting profession demands that accountants not only possess a solid understanding of traditional accounting principles but also develop competencies in digital technology and critical thinking. As the accounting landscape becomes increasingly influenced by technological innovation, professionals are expected to adapt to new tools and systems that support decision-making and data analysis. According to Imjai et al. (2025), critical thinking skills and AI literacy significantly influence the readiness of accounting students to respond to the evolving demands of the digital era. These skills enable future accountants to interpret complex data outputs, assess the reliability of AI-generated information, and maintain professional judgment in technology-driven environments. In addition, the ability to evaluate ethical implications and exercise skepticism when interacting with intelligent systems becomes essential in safeguarding the integrity of financial reporting. This finding is supported by the research of Cuc et al. (2025), which highlights that technological literacy and adaptability are key determinants of managerial accountants' intention to adopt AI in their work. Their study underscores that a positive attitude toward technological change is often rooted in a strong foundation of digital skills and cognitive flexibility.

Professional Ethics and Challenges

The application of AI in accounting not only introduces technical advancements but also raises significant ethical challenges that must be addressed thoughtfully. Among the most pressing concerns are algorithmic bias, the erosion of transparency, and the ambiguity surrounding legal liability when automated systems make erroneous decisions. These challenges become particularly critical in high-stakes environments where AI tools are used to support forensic accounting or fraud investigations. In a study by Huy et al. (2024), it is emphasized that legal and ethical considerations play a central role in AI-based accounting forensics, particularly in relation to data privacy, the precautionary principle, and the responsible use of sensitive information. Failure to properly govern these aspects can undermine public trust and expose organizations to reputational and legal risks. In light of this, it is essential for organizations to update and reinforce professional codes of conduct to incorporate the ethical complexities introduced by emerging technologies. This includes not only establishing clear guidelines for responsible AI use but also ensuring that accounting professionals are equipped with the knowledge to recognize and respond to ethical dilemmas in AI-driven environments.

Theoretical Framework Used in the Literature

AI and accounting-related research has utilized several key theoretical frameworks, such as:

1. Technology Acceptance Model (TAM); Davis (Davis, 1989) explains how the perceived ease and usefulness of technology influence its usage intention.
2. Theory of Planned Behavior (TPB); Ajzen (1991) emphasizes behavioral intention as a predictor of new technology use.
3. Technology-Organization-Environment (TOE) Framework, which is used in the context of AI and blockchain adoption in accounting organizations (Seshadrinathan & Chandra, 2025).
4. Fraud Diamond Theory, used in the context of unethical behavior such as plagiarism of accounting students (Atmini et al., 2024).

Artificial Intelligence in the Accounting Context: Technical and Behavioral Overview

AI integration in accounting has evolved from automation of routine tasks (*rule-based systems*) to *deep learning-based* predictive analysis (Moll & Yigitbasioglu, 2019). Technologies such as *natural language processing* (NLP) for contract analysis, and *neural networks* for fraud detection, not only increase efficiency but also change the dynamics of human-machine interaction (Kazemi & Alvanchi, 2025; Yang et al., 2023). In the context of *Behavioral Accounting Research* (BAR), this transformation creates the phenomenon of "*algorithmic mediation*", where accountants' decisions are influenced by AI recommendations, even when contrary to professional intuition (Sutton et al., 2016).

Empirical studies show that accountants experience a role shift from "*data processor*" to "*AI supervisor*" (Kokina et al., 2025). This shift demands new competencies in AI output validation, but also triggers *cognitive anxiety* due to the uncertainty of interpreting *black-box* models (Cao et al., 2015; Eisikovits et al., 2025).

Impact of AI on Accountant Professional Behavior

Within the *Behavioral Accounting Research* (BAR) framework, AI modifies three key aspects of accountant behavior:

- Cognitive Bias:**
Reliance on AI reinforces *automation bias*, the tendency to accept machine recommendations without sufficient skepticism (Munoko et al., 2020).
- Decline in Professional Skepticism:**
Study Swaroop et al (2024); Liao et al (2024), proved that users using AI showed significantly higher levels of overreliance than the control group. This effect was even stronger under time *pressure*.
- Changing Professional Identity:**
Kokina et al (Kokina et al., 2025) identified an identity crisis when AI takes over "*core accounting*" tasks. Accountants report a decreased *sense of ownership* over decisions, especially in the context of *predictive analytics*.

Table 1 : Impact of AI on Accountant Behavior Dimensions Based on Empirical Evidence

Behavioral Dimensions	AI Impact	Supporting Study
Cognitive	↑ Automation bias, ↓ Cognitive load	(Munoko et al., 2020)
Motivation	↓ Intrinsic motivation for routine tasks	(Moll & Yigitbasioglu, 2019)
Social	↑ Interdisciplinary collaboration (IT-Accounting)	(Sutton et al., 2016)
Professional Identity	↑ Role as "AI interpreter"	(Kokina et al., 2025)

AI and Ethical Decision Making Complexity

AI introduces new ethical dilemmas that are not anticipated in conventional accounting ethics models: AI systems can replicate historical biases in data (e.g., discrimination of certain industry sectors). Accountants have difficulty detecting these biases due to limited *technical literacy*; When AI makes mistakes (e.g., *false positives* in fraud detection), moral accountability becomes blurred; Repeated exposure to algorithm-based decisions reduces accountants' sensitivity to moral issues (*moral disengagement*), especially if AI is used for "*rationalizing unethical choices*".

Conflict with Accounting Ethical Principles:

- Objectivity vs. Algorithmic Dependency:** AI erodes objectivity when accountants ignore *red flags* beyond machine recommendations (Cao et al., 2015).
- Professional Competence:** Lack of technical understanding limits ability to assess *AI appropriateness* (Kokina et al., 2025).
- Integrity:** Pressure to adopt AI ("*efficiency over ethics*") has the potential to undermine integrity (Munoko et al., 2020).

Research Gaps and Position of this Study

Although previous research has identified the impact of AI on accounting, an analysis of the literature reveals three critical gaps:

1. Fragmentation of Perspectives:
Technical and behavioral studies are rarely integrated, hindering a holistic understanding (Quattrone, 2016).
2. Minimum Ethics-BAR Synthesis:
No SLR has consolidated findings on *ethical decision-making* in the context of BAR (Sutton et al., 2016).
3. Limited Trend Mapping:
The evolution of research topics (e.g., the shift from *automation* to *ethical AI*) has not been analyzed bibliometrically.

This research was conducted in order to: integrate technical, behavioral, and ethical perspectives through a *triangulation* approach; map intellectual networks (*co-citation* analysis) and conceptual trends (*keyword co-occurrence*) using bibliometric analysis; and relate findings to the theoretical framework of BAR and ethics (Rest & Barnett, 1986).

2. Methods

Research Design

This study uses a combinative approach between *Systematic Literature Review* (SLR) and bibliometric analysis to identify the knowledge map, thematic trends, and direction of scientific development related to the application of *Artificial Intelligence* (AI) in ethical decision making and accounting practices. This approach was chosen to gain a comprehensive understanding both quantitatively through metadata structure, and qualitatively through synthesizing selected literature. The study design is exploratory and based on secondary data, where SLR is used to systematically screen and review relevant literature, while bibliometric analysis is used to map conceptual relationships and intellectual structures in published research. This approach enabled the development of a conceptual framework based on empirical evidence from the existing literature.

Data Sources and Search Strategy

All articles were obtained from the Scopus Database, to provide quality and representative coverage. The search was conducted using the following combination of primary keywords: "*Artificial Intelligence*" OR "*Ethical*" OR "*Decision Making*" OR "*Accounting*" OR "*Accountant*" OR "*Technology Adoption*" OR "*Accounting Decision*". The search was conducted from 2015 to 2025, and included both published and in press articles. Articles that were not written in English, or were not relevant to the topic of accounting and AI, were excluded from the analysis. A total of 181 articles were obtained from the keyword search.

Literature Selection Procedure

Selection was done by following the PRISMA (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) protocol which includes identification, screening, eligibility, and inclusion stages. Criteria included:

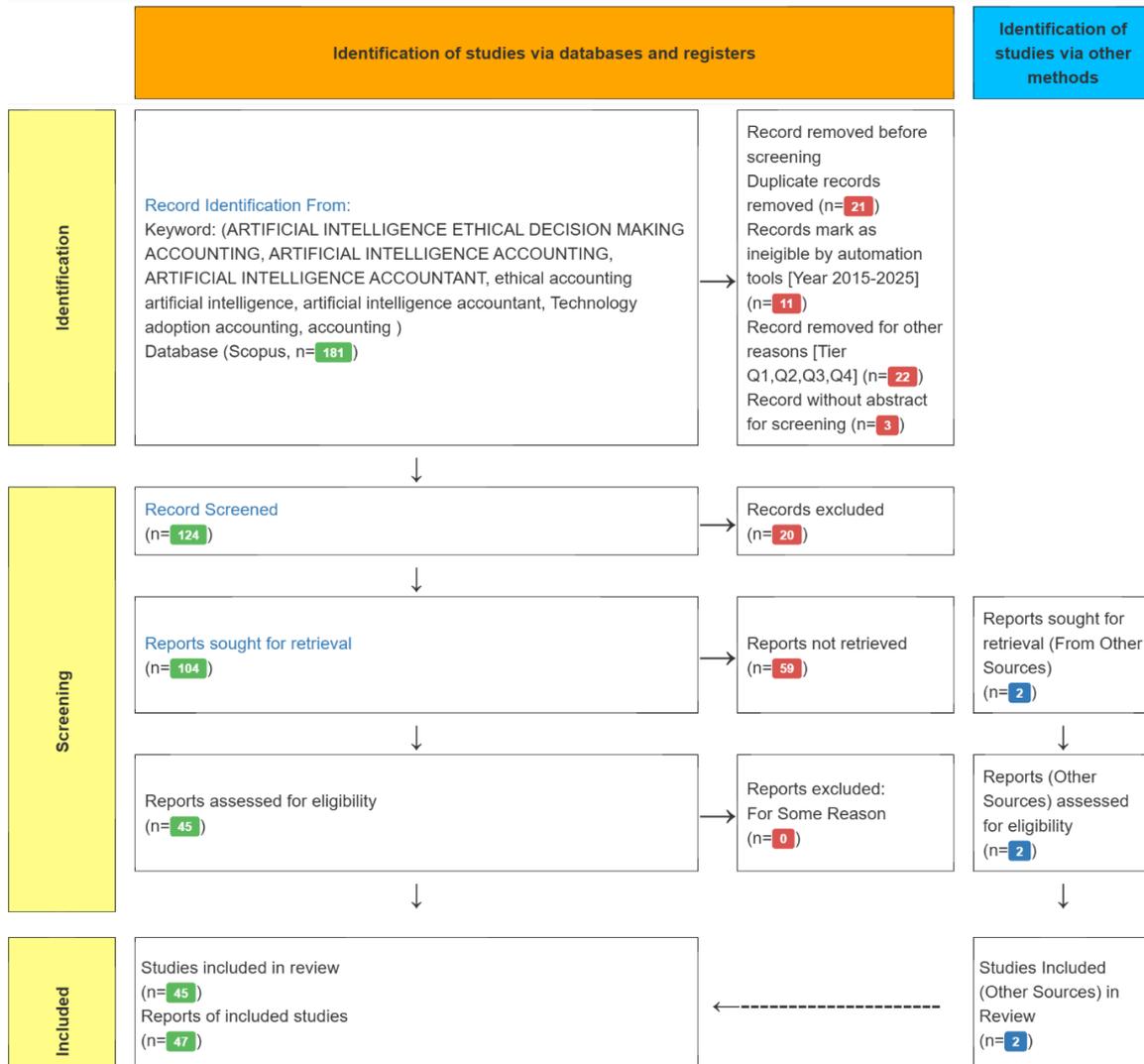
- a. Scientific journal articles in Scopus journals;
- b. The year of publication is between 2015-2025;
- c. Speak English;
- d. Relevant to AI, ethics, decision-making and/or accounting themes.
- e. Has abstract and full text.

Articles are excluded if:

- a. This includes editorials, conference reports, or short notes.
- b. Not available in full form.
- c. Not substantively relevant to the topic of study.

The following figure presents the complete flow of the study selection process based on the PRISMA protocol:

Prisma Reporting: Artificial Intelligence Ethical Decision Making Accounting



Generate From Watase Uake Tools, based on Prisma 2020 Reporting

Figure 1. Data Filtering strategy through PRISMA Protocol

Literature selection was conducted using the PRISMA 2020 protocol which includes four main stages: identification, screening, eligibility and inclusion.

• **Identification Stage**

A total of 181 articles were identified from the initial search. After that, data cleaning was carried out from duplicate articles as many as 21, articles that did not match the year criteria as many as 11, articles from non-indexed journals (non Q1-Q4) as many as 22, and articles without abstracts as many as 3. Thus, 124 articles passed to the next screening stage.

• **Screening Stage**

At this stage, articles were evaluated based on the abstract and title. A total of 20 articles were excluded due to thematic or methodological irrelevance. A total of 104 articles were continued for full access.

• **Feasibility Assessment Stage**

- Of the 104 articles downloaded, only 45 had full text, high relevance and met all inclusion criteria. Two additional articles were obtained from other sources through manual referral and confirmed for relevance. Thus, the total number of articles included in the final review was 47 studies.

A PRISMA diagram is shown to explain the flow and number of articles at each stage (Figure 1. *Data Filtering strategy through PRISMA Protocol*).

Bibliometric Analysis

Bibliometric analysis is utilized to examine the distribution of citations and publications across various scholarly works (Akbar, 2024). Bibliometric analysis was conducted based on article metadata obtained from Scopus. Visualization of the results was done using vos viewer.

- Keyword co-occurrence map;
- The conceptual structure of the research (conceptual structure map);
- Patterns of scientific collaboration and thematic evolution.

3. Results

This chapter presents the results of an analysis of the scientific literature obtained through a structured search in the Scopus database for the period 2015 to 2025. This study utilizes a combination of Systematic Literature Review (SLR) and bibliometric analysis approaches to identify research trends, conceptual structures, and the direction of development of topics related to Artificial Intelligence (AI) in accounting and related issues such as decision-making and ethics. A visualization of the results was prepared using Vosviewer, which shows the relationship between keywords and research themes.

Keyword search using watase.web.id by entering key words that match the research topic so that the results of the occurrence are displayed in the following table:

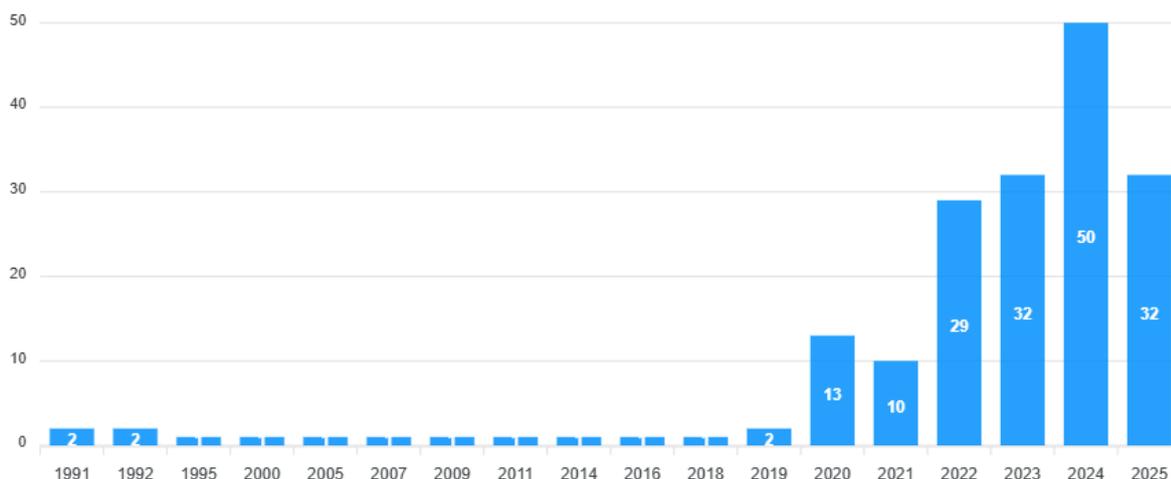
Table 2 . Keyword Occurences

Keywords	Occurrences
artificial intelligence ethical decision making accounting	1
artificial intelligence accounting	125
ethical accounting artificial intelligence	5
artificial intelligence accountant	10
technology adoption accounting	28
accounting decision Artificial Intelligence	3
accountant artificial intelligence	9

Publication Trends and Dominant Themes

Keyword search results related to publication trends using Watase.web.id. shown in the following figure:

Result from Keyword Search



Source: Watase.web.id

Figure 2 . Result from Keyword Search

The annual distribution of publications obtained from keyword search results shows a very significant upward trend in the last decade, especially since 2020. Prior to that year, the number of

publications related to the topic of artificial intelligence (AI) in the context of accounting and ethical decision-making was still very limited and tended to be sporadic, with an average of less than three articles per year. However, since 2020 there has been a sharp spike, starting from 13 articles in 2020, increasing to 29 articles in 2022, and reaching its peak in 2024 with 50 publications. This increase reflects the growing academic interest in issues related to the application of smart technologies in accounting practice, along with the acceleration of digital transformation and the increasing complexity of the post-COVID-19 pandemic business environment. In addition, concerns over ethical aspects, algorithm transparency, and the implications of automated decision-making are also driving increased research attention to this theme. Although the data for 2025 is not yet fully complete as collection is still ongoing, there are already 32 publications that show the trend remains high. This finding emphasizes the urgency and relevance of the topic of AI in accounting as an important agenda in contemporary accounting research. It reflects the growing attention to the integration of smart technologies in accounting practice and education, in line with the industrial revolution 4.0 and the digital transformation of the financial sector.

The results of data screening through PRISMA resulted in 47 articles. The distribution of articles according to the year of research is presented as follows:

Table 3 . Distribution of PRISMA Screening Results Articles each year

Year	Quantity
2025	9
2024	9
2023	12
2022	12
2021	3
2020	2
Total	47



Source: Data processed by researchers, 2025

Journal Quality

The distribution of journals based on Scopus rankings shows that the majority of publications come from highly reputable journals, The distribution of articles based on Scopus rankings is presented in the following graph:

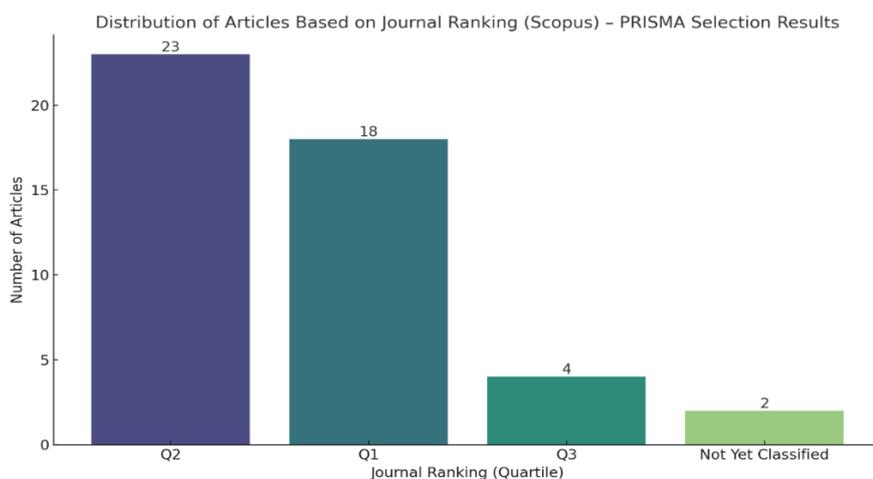


Figure 3. Article distribution based on Scopus - PRISMA Selection Results

The distribution of articles based on Scopus journal rank as shown in the graph shows that the majority of articles that passed the PRISMA selection were published in journals with high reputation. A total of 23 articles (48.94%) were published in quartile two (Q2) journals, while 18

articles (38.30%) were in quartile one (Q1) journals. Thus, more than 87% of the articles were in Q1 and Q2 journals, reflecting that issues related to artificial intelligence in accounting have received serious attention from the scientific community and published in internationally reputable outlets. This finding is in line with the bibliometric analysis by Raihana and Sallem (2024) , which found that most AI-related publications in accounting and auditing were in highly reputable journals, with an average of 18.74 citations per article, indicating significant influence in the academic literature. Study by Murikah et al (2024) focuses on ethical challenges, sources of bias, and recommendations for integrating AI into audit practice. The systematic review identified 83 high-quality publications from 2018 to 2023.

Meanwhile, only 4 articles (8.51%) came from quartile three (Q3) journals, and 2 articles (4.26%) did not have a clear classification in Scopus, which may come from emerging or newly indexed journals. This suggests that the selection process prioritizes quality over quantity, in line with high scientific publication standards. In addition, a study by Romero-Carazas et al (2023) showed that AI-related publications in accounting education increased sharply between 2019 and 2022, with China as the country with the highest contribution, highlighting the importance of quality and relevance in scientific publications.

The presence of articles in Q1 and Q2 indexed journals also shows that these studies have a significant contribution to the development of science and practice in the field of digital accounting, and can be used as a strategic reference for future researchers and practitioners. Research by Zhang et al (2025), emphasizes that the adoption of AI in the accounting profession and education is still in its infancy, but shows great potential for professional transformation and educational curricula, supporting the importance of high-quality publications in this field. This shows that this topic is gaining scientific legitimacy from the global academic community and is considered important in the development of the accounting discipline.

The average article citation is 15.9, with a maximum value of 240 and a median value of 5. This suggests an unequal distribution of influence, with only a small proportion of articles becoming major references in academic discourse, possibly due to methodological quality or highly relevant topics.

Table 4 . Article Citation

Authors	Title	Citation	Journal Rank
(Han et al., 2023)	Accounting and auditing with blockchain technology and artificial Intelligence: A literature review	240	Q1
(Y. Zhang et al., 2020)	The Impact of Artificial Intelligence and Blockchain on the Accounting Profession	161	Q1
(Damerji & Salimi, 2021)	Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting	142	Q1
(Lehner et al., 2022)	Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking	74	Q1
(C. Zhang et al., 2023)	Ethical impact of artificial intelligence in managerial accounting	54	Q1
(Abdullah & Almaqtari, 2024)	The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices	45	Q1
(Peng et al., 2023)	Riding the Waves of Artificial Intelligence in Advancing Accounting and Its Implications for Sustainable Development Goals	43	Q1
(Vărzaru, 2022)	Assessing Artificial Intelligence Technology Acceptance in Managerial Accounting	42	Q2
(Bani Ahmad, 2024)	Ethical implications of artificial intelligence in accounting: A framework for responsible AI adoption in multinational corporations in Jordan	37	Q2
(Losbichler & Lehner, 2021)	Limits of artificial intelligence in controlling and the ways forward: a call for future accounting research	36	Q2

Source: Data processed by researchers, 2025

Analysis of the citation data shows that the articles with the highest number of citations are dominated by topics related to the integration of advanced technologies, especially artificial intelligence (AI) and blockchain into accounting and auditing practices. The most cited article is by Han et al. (Han et al., 2023) which systematically reviews the role of blockchain in improving audit transparency and efficiency. This is followed by the work of Zhang et al. (Y. Zhang et al., 2020) which examines the combined impact of AI and blockchain on the accounting profession, and research by Damerji and Salimi (Damerji & Salimi, 2021) which explores technology adoption in accounting education through the lens of the Technology Acceptance Model (TAM). The highest average citations were obtained by articles that combined systematic approaches, transformative topics, and practical contributions.

In terms of authors, names such as Han (Han et al., 2023); Zhang (Y. Zhang et al., 2020); and Damerji (2021) emerged as key contributors to the high-impact literature, while the most frequent themes included disruptive technologies, AI-based decision-making, digital ethics, and the transformation of financial reporting systems. The titles of the articles generally reflect a focus on the challenges and opportunities of digitalization in the accounting context, whether from an institutional, educational, or professional perspective. This pattern suggests that articles that have high contextual relevance and touch on strategic issues in accounting practice tend to be more widely cited and become important references in the development of future literature.

Geographic Distribution

Based on the data, it appears that most of the recent articles (2024-2025) were written by researchers from Asian countries (Thailand, Vietnam, Indonesia) and developed countries such as the UK and Australia. This indicates the diffusion of knowledge across regions and the global influence of AI in accounting education and practice (Abdo-Salloum & Al-Mousawi, 2025)

Table 5 Research Distribution by Country

No.	Country	Quantity
1	China	11
2	N/A	7
3	Romania	5
4	United States	3
5	Indonesia	2
6	Jordan	2
7	Malaysia	2
8	Saudi Arabia	2
9	Austria And Finland	1
10	Brazil	1
11	Europe (Netherlands, Germany, Poland)	1
12	Finland, Austria, United Kingdom	1
13	Germany	1
14	India	1
15	India, United States, Singapore	1
16	Indonesia, Malaysia	1
17	Lebanon	1
18	South Africa	1
19	Thailand	1
20	United States, China, Africa	1
21	Vietnam	1
	Total	47

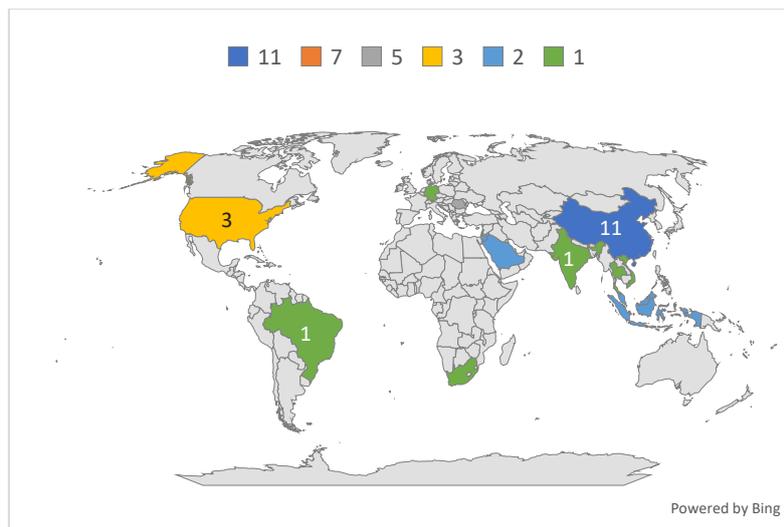


Figure 4 Distribution of Research by Country

Keyword Network: Social Network Analysis (SNA)

Through SNA visualization, it appears that variables such as Artificial Intelligence Usage (AIU), Accounting Automation, Ethical Decision-Making, and AI Literacy are central in the research network. This shows that AI integration in accounting is not only technical, but also touches on behavioral, ethical, and policy aspects. AIU and Ethical Decision-Making signify the importance of ethical understanding in the use of automated systems. Plagiarism and Fraud Detection show the forensic dimension and academic honesty is a major concern.

Argumentation and Interpretation

The trend towards the dominance of AI topics in recent accounting literature reflects the paradigm shift from passive information systems to active, predictive and big data-driven systems. The application of AI drives transformation:

- a. In the recording and reporting process → automation and efficiency
- b. In decision making → predictive analytics
- c. In education → curriculum adaptation and AI literacy

AI literacy is an important variable that has been raised in a number of articles, for example: Imjai et al (Imjai et al., 2025) and is associated with improved critical thinking, decision-making, and professional ethics.

Bibliographics Analysis

To understand the research landscape related to the application of artificial intelligence (AI) in accounting, an author keywords-based bibliometric analysis was conducted using VOSviewer software. This analysis aims to identify the main themes, interrelationships between topics, and the direction of development of scientific studies in the domain.

The resulting keyword co-occurrence visualization represents the intellectual structure of the literature set that has been selected based on PRISMA criteria. Each node indicates the keywords used by the authors in their articles, while the connecting lines (links) indicate the degree of relatedness or co-occurrence between keywords.

The following figure presents a conceptual map of the most frequently occurring keywords in the AI and accounting related literature, which are then grouped into clusters based on their thematic proximity:

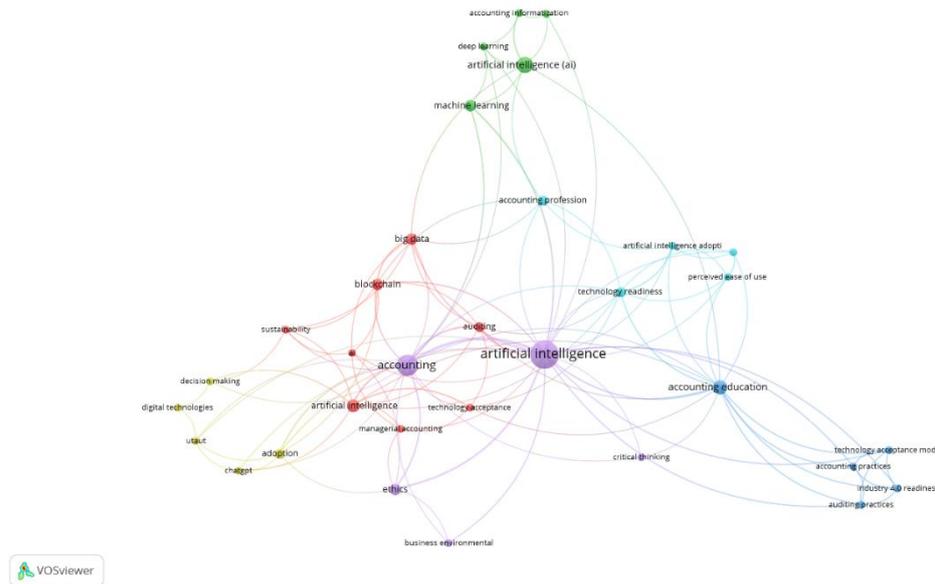


Figure 5. Network Visualization of keywords

Figure 5 shows the visualization of co-occurrence of keywords obtained from bibliometric analysis using VOSviewer software, based on the selection of articles from the Scopus database. This visualization shows a thematic map that groups keywords into clusters based on their co-occurrence in scientific documents addressing the topic of *artificial intelligence* (AI) in accounting context. High-frequency keywords are displayed with larger node sizes, while the connecting lines between nodes indicate the strength of association between terms.

The visualization results show that the keyword "artificial intelligence" serves as a central node connecting various important concepts in this domain. Based on the clustering algorithm applied by VOSviewer, it can be seen that there are six main thematic clusters, each depicted with a different color. Each cluster represents a different but conceptually related theme or research focus.

Thematic Analysis Based on Visualization of Co-occurrence Keywords

The bibliometric visualization generated through VOSviewer software identified six main clusters in the literature related to the application of *Artificial Intelligence* (AI) in accounting. Each cluster represents a different thematic focus, reflecting the diversity and complexity of research in this area.

● Cluster 1 - Central and Interdisciplinary Concepts

This cluster centers on keywords such as *artificial intelligence*, *accounting*, *ethics*, and *managerial accounting*. The main focus is on the integration of AI in accounting practices and the ethical implications that come with it. Research in this cluster highlights the importance of considering ethical aspects in the application of AI in accounting, including in managerial decision-making. The study by Chávez-Díaz et al (2024) emphasizes the need for transformation of the professional profile of accountants to adapt to advances in AI technology.

● Cluster 2 - Disruptive Technologies in Audit and Sustainability

This cluster includes keywords such as *auditing*, *blockchain*, *big data*, and *sustainability*. The focus is on the application of disruptive technologies to improve transparency and efficiency in auditing and sustainability reporting. Research by Raihana and Sallem (Raihana & Sallem, 2024) shows that the integration of technologies such as blockchain and big data in auditing can improve the quality and reliability of financial information.

● Cluster 3 - Algorithmic Approach and Professionalism

This cluster consists of keywords such as *machine learning*, *deep learning*, and *accounting profession*. The focus is on the use of AI algorithms in accounting data processing and its impact

on the accounting profession. The study by Romero-Carazas et al (Romero-Carazas et al., 2023) shows that the application of machine learning in accounting can improve accuracy and efficiency in financial data analysis.

● **Cluster 4 - Education and Curriculum Transformation**

This cluster includes keywords such as *accounting education*, *technology readiness*, *critical thinking*, and *AI literacy*. The focus is on the integration of AI in the accounting education curriculum and students' readiness for the digital age. Research by Romero-Carazas et al (Romero-Carazas et al., 2023) highlights the importance of developing AI literacy and critical thinking skills in accounting education to prepare competent graduates in the technological era.

● **Cluster 5 - Technology Adoption and Behavioral Models**

This cluster contains keywords such as *adoption*, *decision making*, *UTAUT*, and *digital technologies*. The focus is on factors that influence the adoption of AI technologies in accounting organizations, including behavioral models such as the Unified Theory of Acceptance and Use of Technology (UTAUT). The study by Zhang et al (C. Zhang et al., 2025) emphasizes the importance of understanding the factors that influence technology adoption to ensure successful AI implementation in accounting practices.

● **Cluster 6 - Model Implementation and Industry Readiness**

This cluster includes keywords such as *technology acceptance models*, *accounting practices*, and *industry 4.0 readiness*. The focus is on industry readiness to adopt AI and the application of technology acceptance models in accounting practices. Research by Jackson and Allen (2024) shows that industry readiness and understanding of technology acceptance models play an important role in the successful implementation of AI in the accounting sector.

Table 6 .Cluster Summary

Cluster	Main Keywords	Thematic Focus
Cluster 1 - Purple	artificial intelligence, accounting, ethics, managerial accounting	Ethical, managerial issues, and central concepts of AI in accounting
Cluster 2 - Red	auditing, blockchain, big data, sustainability	Disruptive technologies and modern audit practices
Cluster 3 - Green	machine learning, deep learning, accounting profession	Algorithmic approaches and implications for the accounting profession
Cluster 4 - Light Blue	accounting education, technology readiness, critical thinking, AI literacy	Accounting education and technology readiness
Cluster 5 - Yellow	adoption, decision making, UTAUT, digital technologies	Technology adoption and user behavior models
Cluster 6 - Dark Blue	technology acceptance model, accounting practices, industry 4.0 readiness	Model implementation and industry readiness for AI adoption

This visualization confirms that a multidisciplinary and collaborative approach is a key characteristic of AI research developments in the accounting domain. This analysis provides a strong basis for understanding how knowledge structures in the scientific literature are formed, and opens up opportunities for exploration of new topics such as *AI ethics in auditing* and *AI-based accounting pedagogy*, which are still relatively untouched in the current literature. The visualization results show that research on AI in accounting is multidimensional and interconnected between technical, behavioral, ethical, and educational aspects. These six clusters provide a comprehensive picture of the conceptual structure in the current literature. In addition, there is a tendency for new themes to emerge, such as ChatGPT, AI literacy, and critical thinking, signaling new directions for future research in AI-based accounting education and practice.

4. Discussion

These bibliometric findings make important theoretical contributions to the development of technology-based accounting studies (Hakami et al., 2024). Bibliometric findings can significantly contribute to the development of technology-based accounting studies by exploring how technology affects behavioral aspects in accounting tasks (Camilli et al., 2024; Lardo et al., 2022). One of the main theoretical implications is the mapping of the dominance of behavioral models such as the *Technology Acceptance Model* (TAM) and the *Unified Theory of Acceptance and Use of Technology* (UTAUT) in explaining technology adoption in accounting. However, based on the direction of topic evolution displayed in the cluster visualization, there is an opportunity to develop a hybrid model that integrates aspects of ethics, professionalism, and digital literacy into the technology adoption framework. In addition, the relevance of algorithmic approaches such as *machine learning* and *reinforcement learning* used in accounting prediction studies indicates the need for new theoretical approaches that combine accounting theory (e.g. *Contingency Theory*) with information systems theory to explain changes in reporting systems and financial decision making (Romero-Carazas et al., 2023). Thus, these results open up room for researchers to re-evaluate and adapt existing conceptual frameworks to remain relevant in the face of technological disruption.

From the practical side, the results of this analysis show that the integration of technologies such as AI, blockchain, and big data in accounting systems has significantly changed the competency needs of professionals (Bellucci et al., 2022). Accounting practitioners are faced with demands to master new skills in data processing, use of intelligent systems, and understanding digital ethics in decision-making (Chávez-Díaz et al., 2024). For educational institutions, this demands adjusting curricula to include elements of *AI literacy*, *critical thinking*, and technology readiness (Romero-Carazas et al., 2023). In particular, the cluster highlighting education and technology adoption indicates the need for synergy between higher education institutions and the industrial world to design a training system capable of preparing accounting graduates who are adaptive and resilient to the development of industry 4.0 (Al Ghatrifi et al., 2023; Stachová et al., 2019). In addition, the government and professional associations can also use the results of this study as a basis for formulating strategic policies in technology-based human resource development in the accounting sector.

The results of the bibliometric analysis show that the topic of artificial intelligence (AI) in accounting has grown significantly, particularly in relation to technology user behavior, the accounting profession, and most relevantly, ethical decision making (Murikah et al., 2024). Keywords such as artificial intelligence, accounting, ethics, decision making, bias, and trust were found in the main thematic clusters in the VOSviewer visualization. This suggests that the academic literature has explicitly recognized the role of ethics as an important dimension in the application of AI in the accounting profession.

The keywords ethics and trust appear together with artificial intelligence and decision making, indicating that accountants' decision making in the context of using AI contains moral aspects and professional values. For example, AI technology used in auditing or financial reporting may produce highly efficient recommendations, but if not critically understood by accountants, then the risk of automation bias or moral delegation to algorithms may occur. This suggests a potential "ethical accountability lapse" when accountants rely too heavily on AI systems without exercising thorough professional judgment. Lack of critical understanding among accountants can lead to automatic bias and moral delegation to algorithms (Eisikovits et al., 2025; Lehner et al., 2022).

The bibliometric visualization shows that ethical issues play a significant role in research on artificial intelligence in accounting. The keyword "*ethics*" is located in the main cluster that also includes *artificial intelligence*, *auditing*, and *managerial accounting*, indicating that moral aspects and professional responsibility are integral to AI discourse in the accounting context. The direct relationship between the keywords reinforces the understanding that AI-based decision-making in accounting is not only technical, but also carries ethical consequences that must be taken seriously, such as the potential for algorithmic bias, decreased human accountability, and the need for transparency in the use of AI models (Carter, 2022; Tiron-Tudor et al., 2025). Thus, ethical aspects are not just peripheral, but rather integral in building a trustworthy and accountable intelligent accounting system.

Furthermore, the presence of keywords such as gender stereotypes and bias (as analyzed in the article by Leong and Sung (2024) highlights the increasingly relevant issue of algorithmic discrimination in the context of AI. Accountants as decision makers must not only consider the

validity of AI data and predictive results, but must also be aware of the potential neutrality of the intelligent systems used. Thus, the use of AI requires accountants to have adequate technological literacy and ethical literacy, in order to be able to critically evaluate AI results and be morally responsible.

Furthermore, other clusters in the visualization also show the relationship between AI and accounting education, technology readiness, and AI literacy. This means that individual behavioral and readiness factors (such as attitude towards technology and trust in AI) also play a role in shaping the way accountants respond to intelligent systems in the decision-making process. This strengthens the argument that accountants' behavior in the digital era can no longer be separated from their interactions with technological systems, including ethical considerations therein. Improving accountants' responses to intelligent AI systems in decision-making is an important factor (Banja et al., 2022; Seethamraju & Hecimovic, 2023).

Thus, through this systematic literature review approach and bibliometric analysis, it can be concluded that: AI has a direct influence on the way accountants make decisions, including ethically valuable decisions. Behavioral aspects, such as AI literacy, trust, technology readiness, and perceptual bias, act as determinants in the process of AI adoption by accountants. Recent literature shows an increasing concern for ethical issues and algorithmic fairness in accounting practice, which makes ethical aspects not just an add-on, but core to academic and professional discussions in the digital age.

The key findings of this research can be summarized as follows:

1. The dominant topics in AI-based behavioral accounting research include decision making, trust in AI, ethics, bias, AI literacy, and technology acceptance.
2. AI influences accountants' behavior through automation processes, data-driven decision-making, and cognitive and affective interactions with intelligent systems.
3. Ethical decisions in the context of AI are influenced by perceptions of trust, technological understanding, and awareness of algorithmic bias, all of which are important areas in behavioral accounting and professional ethics literature.

5. Conclusion

This systematic literature review and bibliometric analysis shows that the integration of Artificial Intelligence (AI) in the accounting profession has established a new subdomain in behavioral accounting research. Key themes identified include decision-making, trust in AI, algorithmic bias, AI literacy, and technology acceptance. The findings confirm that AI directly affects accountants' behavior by shaping the cognitive and moral decision-making process through automation and interaction with intelligent systems. This study also emphasizes that ethical considerations are no longer complementary issues, but rather are at the core of academic and professional discussions in the digital accounting work environment. Individual readiness, level of trust, and awareness of potential biases are important determinants in the responsible adoption of AI. For future research development, empirical exploration of the relationship between AI literacy and accountants' ethical sensitivity, in-depth qualitative studies of accountants' perceptions in facing AI-based ethical dilemmas, and the development of an integrative theoretical model that combines behavioral ethics with human-AI interaction are recommended. Longitudinal studies are also recommended to explore the dynamics of ethical perceptions in AI use as regulations and technology adoption evolve.

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