

# The Role of Artificial Intelligence in Modern Accounting: A Systematic Literature Review

\*Nayla Safarah<sup>1</sup>, Gunawan Aji<sup>2</sup>

<sup>1,2</sup>Program Studi Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam,  
Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan  
Jl. Pahlawan Km.5 Rowolaku, Kajen, Kabupaten Pekalongan, Jawa Tengah  
Email: [1nayla.safarah@mhs.uingusdur.ac.id](mailto:nayla.safarah@mhs.uingusdur.ac.id), [2gunawan.aji@uingusdur.ac.id](mailto:gunawan.aji@uingusdur.ac.id)

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### \*Corresponding Email:

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## ABSTRACT

The development of artificial intelligence (AI) technology has brought significant changes to accounting and auditing practices, particularly in automating processes and supporting data-driven decision-making. This study aims to analyze the role of AI in improving the effectiveness and efficiency of the auditing process and to identify the ethical implications arising from its use. The method used is a *Systematic Literature Review* (SLR) with a qualitative approach, using the PRISMA protocol to screen 24 journal articles from 2015 to 2024. The results of the study show that AI can improve accuracy, efficiency, and support real-time risk-based auditing. However, ethical challenges such as lack of transparency, algorithmic bias, and threats to professional independence remain important issues. Therefore, the successful application of AI in auditing is not only determined by technological sophistication, but also by the ethical readiness and digital literacy of auditors. This study confirms that the integration of AI in modern auditing has great transformative potential if balanced with responsible governance and oversight.

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## INTRODUCTION

Rapid developments in information technology have driven transformation in various fields, one of which is accounting. The technology applied in modern accounting includes systems that integrate several business, financial, and human resource functions. This aims to support more optimal data management and decision-making (Harared & Murdhaningsih, 2025). Thus, financial data generated by businesses is no longer recorded manually but by cloud systems. One such technology is artificial intelligence (AI). AI is capable of processing and analyzing large amounts of data quickly and accurately, allowing companies to save time and money when recording financial data. Not only that, AI can also compile financial reports, perform internal controls, and conduct audits (Yusuf et al., 2023).

AI in auditing is useful for identifying patterns and anomalies that may indicate fraud or waste, such as unusual payments, duplicate invoices, or unauthorized vendors. However, the use of AI can help auditors save time and resources, as well as improve audit effectiveness (Silaen & Dewayanto, 2024). Several studies conducted by Issa et al. (2016) show that the use of machine learning and risk detection algorithms can speed up audit procedures and increase the scope of testing. However, most studies still focus on technical aspects and operational efficiency. Meanwhile, issues such as how AI changes the ethical values and professional responsibilities of auditors have not been discussed in depth and comprehensively.

In general, the work of auditors and accountants is inextricably linked to ethical and professional responsibilities governed by codes of ethics such as integrity, objectivity, and independence. When intelligent systems begin to take on a role in the decision-making process, a critical question arises: does responsibility remain with the accountant, or does it begin to shift to the system? This is urgent because the results produced by AI are inseparable from algorithms designed by humans. Thus, the potential for bias, manipulation, and limitations of the system's logic still need to be examined ethically (J. M. A. & Yigitbasioglu, 2019).

Previous research has identified various AI applications used in accounting and auditing. For example, findings from Leocádio et al. (2024) show that artificial intelligence is transforming auditing practices from retrospective checks to more

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efficient, accurate, and comprehensive real-time monitoring. However, this integration also raises ethical challenges such as algorithm transparency, data bias, and privacy protection that need to be managed responsibly. Research by Estep et al. (2023) reveals that the use of AI in complex accounting estimates creates uncertainty among managers, particularly regarding responsibility and potential algorithmic bias. Meanwhile, Munoko et al. (2020) emphasizes the importance of upholding ethical values such as transparency, accountability, and fairness in the use of AI in increasingly automated auditing practices.

However, the available literature review is still fragmented. There has been no systematic synthesis that simultaneously discusses two crucial aspects, namely how AI can improve the effectiveness of the audit process and how AI affects the ethics and professional responsibilities of accountants in digitized information systems. The absence of a comprehensive study linking technological efficiency and the integrity of the accounting profession creates a relevant *research gap* for further exploration. In addition, most studies

still focus on the technical potential of AI, while the ethical and institutional consequences have not been studied proportionally.

*The state of the art* of this study shows that artificial intelligence not only functions as a tool in the audit process, but also as an agent of change that reshapes the structure, values, and role of auditors in modern organizations. *The novelty* of this study lies in its systematic approach that integrates two dimensions that have been separated in the literature, namely technological effectiveness and ethical responsibility, to form a more holistic and critical understanding of the role of AI in accounting practice. Therefore, this study aims to determine how artificial intelligence plays a role in improving the effectiveness of the audit process in modern accounting and to determine how artificial intelligence shapes professional ethics and responsibility in accounting information systems through a Systematic Literature Review (SLR) approach.

Through a structured review of academic literature, this study is expected to contribute conceptually to the understanding of the evolution of digital auditing and provide a basis for more adaptive and ethical professional policies and practices in the era of technological transformation.

## METHOD

This study uses a literature study with the method used being Systematic Literature Review (SLR). SLR is a systematic technique for collecting, critically testing, and integrating various research study results on research questions or topics to be mastered (Norlita et al., 2023). The SLR approach is supported by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol guidelines to ensure transparency, replication, and accountability in the literature selection and analysis process (Simamora et al., 2024). This approach was chosen to systematically synthesize scientific findings related to the role of artificial intelligence in improving audit effectiveness and shaping professional ethics in accounting information systems.

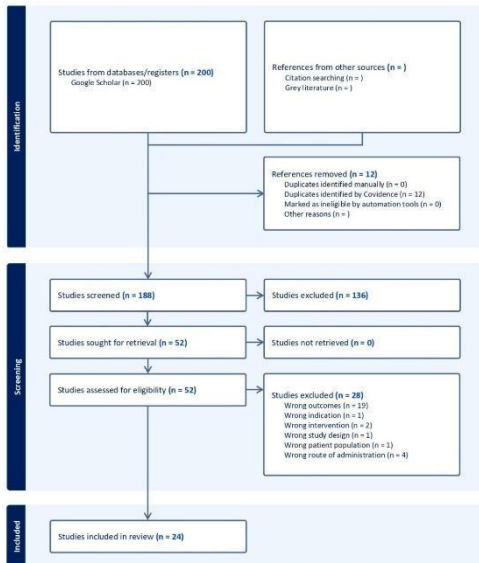
Articles were searched for in the Google Scholar database using Publish or Perish. The search was conducted in May 2025 using a combination of keywords ("artificial intelligence" OR "AI" OR "machine learning") AND ("audit process" OR "auditing") AND ("accounting" OR "accountancy") AND ("effectiveness" OR "efficiency" OR "improvement") and ("artificial intelligence" OR "AI") AND ("ethical implications" OR "ethical issues") AND ("accounting"). The keywords were entered into the search field based on the title, abstract, and keywords with a publication year filter from 2015-2024, in English, and only included peer-reviewed journal articles.

Inclusion criteria included studies discussing the application of AI in auditing or accounting information systems, research focusing on the impact of AI on the effectiveness of the auditing process or professional ethics, and articles available in full text. Meanwhile, exclusion criteria included articles discussing AI but not accounting, research outside the accounting profession, and literature in the form of opinions, editorials, and conference abstracts. The article selection process was carried out in four stages, namely initial article identification, screening based on titles and abstracts, feasibility evaluation based on full-text content, and final selection of articles that met the criteria.

The systematic article selection process is visualized in the following PRISMA diagram:

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**Tabel1 Diagram PRISMA**



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## RESULTS AND DISCUSSION

From the selection process using the PRISMA protocol, 24 journal articles were obtained that met the inclusion criteria. These articles were published between 2015 and 2024, reflecting the development of literature related to artificial intelligence in accounting over the last decade. The studies reviewed came from various countries across the Americas, Europe, Asia, Australia, and Africa. This indicates that the issue of AI application in accounting and auditing has become a global concern across jurisdictions with varying economies, regulations, and levels of technology adoption.

From a methodological perspective, most studies used qualitative methods such as case studies and conceptual analysis, while others used quantitative approaches with statistical modeling. The topics analyzed are divided into two main focuses: (1) studies exploring the effectiveness and efficiency of the audit process through the use of AI (12 articles), and (2) studies on the impact of AI on the ethics and professional responsibilities of accountants (12). Manuscript Layout

### **1.1. The Role of AI in Improving the Effectiveness of the Audit Process**

#### a. Real-Time Access & Remote Auditing

With artificial intelligence, auditors can access data in real-time and conduct audits from any location. This can increase efficiency and enable a quick response to anomalies. This is in line with research by Alqudah et al. (2024) that AI provides easy access to data in real-time, speeds up the audit process, and enables remote collaboration and continuous monitoring. These findings emphasize that the combination of cloud-based accounting and strong digital skills is crucial in strengthening the effectiveness of internal audit functions in the digital age.

Thus, auditors can immediately follow up on any irregularities without having to wait for the report to be completed. However, for AI to be truly effective, auditors must also have good digital skills. If auditors do not understand how to use AI-based systems, the potential of this technology will not be maximized. Therefore, it is necessary to improve auditors' skills in utilizing technology so that the audit process can run more optimally in this digital era.

#### b. Audit Process Automation

Research by Hasan (2022) shows that AI can automate audit tasks. Similarly, a study by Zhang (2020) found that Intelligent Process Automation (IPA), which combines RPA, AI, and other technologies, can significantly improve audit effectiveness. IPA is capable of automating repetitive and rule-based audit tasks. Thus, automation not only reduces the manual workload of auditors but also improves the accuracy, consistency, and speed of audit implementation. In addition, the use of AI and IPA allows auditors to focus on the analytical aspects of auditing, such as risk assessment and data-driven recommendation development, thereby strengthening the role of auditors as strategic partners in organizational decision-making. This signifies a shift from conventional reactive auditing to modern proactive and technology-based auditing.

#### c. Sampling and Analysis Efficiency

In the study Elumilade et. al (2024), the use of *statistical sampling* can improve audit efficiency by reducing manual workload while maintaining a high level of accuracy. Techniques such as *random sampling*, *stratified sampling*, and *monetary unit*

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*sampling (MUS)* allow auditors to focus on high-risk resources, speed up the audit process, and reduce operational costs. Furthermore, technological integrations such as *data analytics*, AI, and *machine learning* strengthen the audit's ability to detect anomalies and risks in real-time. These findings show that the combination of statistical techniques and advanced technologies such as AI and *machine learning* not only simplifies the audit process but also improves its overall quality. With a risk-based approach, auditors can focus more on areas that require attention, resulting in more effective use of resources. Furthermore, AI's ability to quickly analyze large amounts of data can help auditors detect unusual patterns or potential fraud that may be overlooked in manual audits. Therefore, the integration of efficient sampling methods and adaptive digital technology is essential in creating a modern, precise, and risk-oriented audit process.

d. Improved Accuracy and Risk Analysis

Stafie's (2023) research found that AI is capable of detecting fraud and making more accurate financial predictions, as well as enabling continuous auditing that strengthens data oversight and integrity. Meanwhile, Abdullah & Almaqtari (2024) emphasized the role of AI in improving the quality and accuracy of the auditing process through automation and the use of big data analytics and machine learning to detect anomalies and risks in real-time. Then, in the study Anh et. al (2024) adds that the technological readiness of auditors and positive perceptions of the ease and usefulness of AI also strengthen the effectiveness of analysis. With AI's ability to identify unusual transactions and improve the quality of data analysis. These studies show that the effectiveness of AI in auditing lies not only in its technological sophistication, but also in the readiness and acceptance of users towards this technology. When auditors have a good understanding and positive attitude towards AI, they can maximize features such as automated fraud detection, historical data-based predictions, and more comprehensive risk analysis. The combination of artificial intelligence and the digital readiness of auditors creates an adaptive, responsive, and risk-oriented audit environment. Therefore, to achieve optimal audit effectiveness, organizations need to pay attention to two important things, namely the

development of reliable AI technology and the improvement of the digital capacity of auditors so that they are able to strategically integrate technology into the entire audit process.

e. Audit Trail and Automatic Documentation

Lee (2020) states that AI systems are capable of automatically recording every user activity, including the time and identity of the party making data changes. This feature enhances transparency and makes it easier for auditors to trace the entire transaction process. In addition, AI's ability to match invoices with supporting documents such as *purchase orders* (POs) serves as an effective internal control tool, as it can automatically block unauthorized transactions. The invoice approval process can also be monitored in real-time, making it easier for auditors to evaluate compliance with internal procedures. With systematic, efficient, and easily traceable documentation, AI can improve audit effectiveness through more accurate and well-documented transaction tracking.

This shows that AI not only serves as a technical tool, but also as an important component in strengthening audit governance and accountability. With an automatically recorded and systematically documented audit trail, auditors have a strong evidence base for evaluation and reporting. In addition, the audit process becomes more proactive because auditors can immediately detect and respond to discrepancies or potential fraud without having to wait until the end of the audit period. This integration also supports the principles of transparency and accuracy, which are the main pillars of modern auditing, so that the role of AI not only speeds up the process but also improves the overall quality of audit results.

f. Increased Auditor Productivity

Emett et al (2024) explain that the application of ChatGPT in various stages of auditing, from planning and implementation to reporting, directly helps accelerate the auditor's work process and reduce the administrative burden that has been time-consuming. With time efficiency increasing by 50- 80%, auditors can focus more on in- depth analysis and data-driven decision- making, rather than just routine work.

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Additionally, ChatGPT's ability to compile and analyze higher-quality findings not only improves auditors' work output but also strengthens their strategic contribution to the overall audit process.

This shows that ChatGPT serves not only as a technical tool but also as a key driver in the transformation of the auditor's role. With administrative tasks automated, auditors have more time and energy to focus on value-added activities such as risk analysis, internal control system evaluation, and strategic recommendations. In addition, faster and more systematic report preparation enables auditors to communicate findings in a more timely manner, thereby supporting the management decision-making process. Therefore, the effective use of AI such as ChatGPT can strengthen the productivity and role of auditors as strategic partners within the organization.

g. Strategic Decision Support

Solikin & Dermawan (2023) explain that AI plays an important role by providing a more accurate, efficient, and data-driven audit process. Its ability to manage large amounts of data, detect errors, and filter out unusual transactions provides auditors with more relevant and reliable information for analysis. This strengthens the basis for auditors to provide recommendations and evaluations that support strategic decision-making by management. Additionally, by improving the effectiveness of accounting information systems, AI encourages audits to be more responsive to risks and based on real data, so that the role of auditors is not only verificative, but also consultative and proactive in supporting the direction of organizational policies.

Therefore, the function of AI is not only as a technical tool in the audit process, but also as a key support in strategic decision-making. With the availability of accurate and structured data, auditors can provide management with sharper and evidence-based insights, so that decisions made are more targeted and minimize risk. In addition, the strengthening of auditor independence and objectivity driven by AI-based systems also ensures that audit results are not influenced by bias. This makes the decision-making process more credible and reliable. Thus, the integration of AI into accounting information systems not only improves technical efficiency but also

strengthens the strategic role of auditing in supporting the achievement of organizational goals.

#### h. Fraud Detection and Risk Prevention

Omemgbeoji (2024) explains that the application of AI in the form of machine learning and Robotic Process Automation (RPA) has made a real contribution to improving audit effectiveness. Machine learning helps detect accounting errors more quickly and accurately, including potential anomalies or suspicious transactions that could be early indications of fraud. Meanwhile, RPA supports the reduction of manual errors through the automation of routine tasks, which indirectly prevents the risk of errors and fraud due to human negligence. By shifting the auditor's focus from administrative work to strategic analysis, this technology strengthens the role of auditing in proactively identifying and anticipating risks, thereby supporting stronger internal control and financial governance.

### **1.2. *The Impact of AI on Professional Ethics and Responsibility***

#### a. Transparency and Accountability

Research by Mattia & Skoglund (2024) emphasizes that the Big Four recognize the risk of a lack of transparency in AI decisions and the importance of organizational structures and ethical certification to ensure accountability. Meanwhile, Eisikovits et al. (2024) explains that non-transparent (black box) decisions and historical data bias can reduce public trust in auditors and pose serious ethical challenges. , Lehner et al. (2022) clarify that AI lacks moral awareness and therefore cannot act ethically, meaning that responsibility must remain with humans. This requires the implementation of strong ethical governance and algorithm transparency to maintain professional accountability.

These results show that transparency and accountability are the two most crucial aspects directly impacted by the application of AI in the accounting and auditing professions. When AI systems generate decisions without an easily understandable or explainable process (black box), accountants and auditors face the

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dilemma that they remain responsible for results they do not fully understand. In addition, the emergence of algorithmic bias and the use of data without clear oversight exacerbates the accountability crisis. Therefore, governance is needed to ensure that every decision supported by AI can be traced, evaluated, and, if necessary, corrected by an authorized human. Commitment to transparency means not only understanding how AI works, but also including the ability of professionals to explain, account for, and control the technology in accordance with applicable ethical principles. Without this foundation, the use of AI risks blurring the boundaries of professional responsibility and undermining the integrity of accounting itself.

b. Algorithmic Bias and the Risk of Injustice

Research by Mattia & Skoglund (2024) found that the risk of algorithmic bias arises because AI often makes decisions based on historical patterns that are not always fair or representative, thereby potentially creating unfairness in reporting and decision-making. They emphasize the need for strong organizational structures and ethical oversight to ensure that AI results remain accountable. Meanwhile, in the study " explain that AI lacks moral awareness and tends to reproduce biases from non-neutral training data, which can lead to discriminatory decisions. Therefore, they emphasize algorithm transparency and human involvement in monitoring and evaluating results to maintain professional accountability.

These results indicate that algorithmic bias in AI can cause serious injustice in accounting and auditing practices, especially when decisions are made based on biased historical data. AI, which lacks ethical awareness, tends to reproduce discriminatory patterns without considering their impact on fairness. This risks harming certain parties in the risk assessment or financial reporting process. Therefore, accountants and auditors retain their professional responsibility to ensure that AI results are not only technically accurate but also ethically fair. Human oversight, algorithm transparency, and a clear ethical framework are key to preventing bias and maintaining the trust and integrity of the profession in the digital age.

c. Threats to Professional Independence and Integrity

Research by Ike et al. (2024) shows a dilemma between ethical commitment through CSR implementation and pressure to achieve short-term financial performance, reflecting similar challenges in AI implementation, where a focus on efficiency often overshadows ethical values. Meanwhile, research by Grajales et al. (2022) reveals that although technologies such as accounting software increase transparency, accountants still face pressure from management to violate ethical principles, indicating weak protection of professional independence.

This reflects that the application of AI can threaten the independence and integrity of the profession if it is not accompanied by adequate ethical protection. Research by Ike et al. (2024) discusses the dilemma between ethical commitment and performance pressure, where efficiency often overshadows moral values. This has become a phenomenon in the use of AI. Meanwhile, Grajales et al. (2022) reveal that even though technology increases transparency, accountants remain vulnerable to pressure to violate ethics. This confirms that technology alone is not enough to maintain professional integrity without the support of a strong protection structure.

d. Loss of Professional Competence and Technology Dependency

underscore the need for new roles such as *legal and ethical supervisors* to ensure that AI-based decisions remain consistent with legal and ethical principles, while emphasizing the importance of algorithm transparency and ethical training. Similarly, Rosario et al. (2024) emphasize that accountants continue to play a key role in interpreting AI results and making strategic decisions based on professional values. Both studies confirm that human involvement must be accompanied by strengthened ethical capacity and adequate oversight.

The results show that although AI brings efficiency to accounting work, over-reliance on technology risks a decline in professional competence, especially if accountants become passive users without understanding the analysis process performed by AI. When routine tasks are completely transferred to automated systems, learning opportunities for junior auditors are narrowed, hindering the development of their analytical and ethical skills. Furthermore, AI-based decisions

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that are not balanced with human understanding and critical evaluation can weaken the professional role in maintaining accountability and integrity. Therefore, accountants need to maintain a balance between utilizing technology and preserving the core knowledge and skills of the profession so that ethical responsibilities are upheld in the digital age.

e. The Need for Ethical Governance and Technology Literacy

Herath & Herath (2024) explain that although AI and data analytics offer efficiency, they also pose ethical challenges such as privacy, bias, and accountability, which need to be balanced with a strong ethical framework. Similarly, Leitner-Hanetseder (2021) shows that although many tasks will be taken over by AI, ethical responsibility remains in the hands of humans and new roles such as *legal and ethical supervisors* are needed to ensure compliance with legal and ethical principles. Meanwhile, Lehner et al. (2022) adds that AI, which operates as a complex and non-transparent system, requires human oversight because it lacks moral awareness.

These research findings show that the integration of AI into accounting practice cannot be separated from the need for ethical governance and adequate technological literacy. Although AI offers efficiency and high analytical capabilities, without a clear ethical framework and a strong understanding of technology, its use risks undermining professional responsibility. The lack of algorithm transparency, potential data bias, and AI's inability to make ethical decisions require an active human role in supervising, evaluating, and accounting for the results produced by the system. Therefore, organizations need to establish strict ethical guidelines, build oversight structures, and equip accountants and auditors with technological literacy so that they are able to integrate AI responsibly and maintain professional integrity amid digital transformation.

### **1.3. Critical Synthesis and Implications**

A critical synthesis of the results and discussion shows that the application of artificial intelligence (AI) in accounting and auditing has a significant impact on improving the effectiveness, efficiency, and accuracy of the audit process. AI can automate routine tasks, support real-time risk analysis, improve documentation, and strengthen the strategic role of auditors through data-driven analytics. However, this

effectiveness is highly dependent on the digital readiness of auditors and their acceptance of technology. On the other hand, AI integration also poses serious challenges in the realm of professional ethics, such as issues of transparency, algorithmic bias, threats to independence, and the potential for over-reliance on technology that could erode professional competence. AI, which operates without moral awareness, still requires human oversight to ensure that the decisions it produces are fair and accountable. Therefore, the implications of these findings demand a balance

between technological innovation and the strengthening of ethical governance. Accounting organizations and professions need to develop adaptive regulatory frameworks, provide digital literacy and ethics training, and establish oversight mechanisms so that the use of AI not only improves performance but also maintains professional integrity and responsibility amid digital transformation.

## CONCLUSION

The application of artificial intelligence in accounting and auditing has proven to improve the efficiency, accuracy, and effectiveness of auditors' work by automating routine processes and supporting data-driven decision making. The role of auditors has also shifted towards a more strategic direction, emphasizing complex analysis and assessment. However, the use of AI raises important ethical challenges, particularly regarding transparency, objectivity, and professional responsibility. These findings indicate that AI technology can be widely applied in the audit process, provided there is adequate understanding of ethical risks and appropriate policy support.

Future research should examine in greater depth the long-term impact of AI use on auditor independence and stakeholder confidence. In addition, more extensive empirical studies are needed on the impact of AI implementation on audit quality across different sectors and organizational scales. Further research should also consider the development of relevant ethical and regulatory frameworks to ensure that the application of AI in auditing is responsible and sustainable.

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