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The Evolution of Artificial Intelligence in Accounting and Auditing: A Bibliometric Analysis Review

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Research aims: This research aims to map the intellectual landscape of Artificial Intelligence (AI) in the accounting and auditing fields to identify publication trends, key actors, and emerging themes as future research agendas. The methodology employed is bibliometric analysis and science mapping of 751 documents sourced from the Scopus database for the period 2015–2025.
Design/Methodology/Approach: Data visualization was performed using VOSviewer software to analyze bibliometric networks and thematic evolution.
Research findings: The results indicate a significant upward trend in publications, particularly a surge from 2024 to 2025. The United States dominates global publications, while Miklos Antal Vasarhelyi is the most productive author. Network analysis identified seven primary clusters covering topics such as accounting education, AI adoption, deep-learning-based auditing, and digital transformation. Current trends show a shift in focus from routine automation toward the use of generative AI and human resource readiness.
Conclusion: This study concludes that AI integration has rapidly evolved from theoretical discourse to complex practical implementation. Future research agendas should emphasize the human element, specifically the adaptation of accounting education curricula and individual technological readiness.
Keywords: Artificial Intelligence, Accounting, Bibliometric Analysis, VOSviewer

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INTRODUCTION

The business world today is in a rapidly evolving digital transformation environment. Accounting and auditing are among the many industries where the Industrial Revolution 4.0 has altered operational paradigms (Mosca et al., 2025). In order to guarantee a company's dependability, trustworthiness, and financial stability, accounting and auditing are essential. Both provide objective assurance and contribute to market confidence, thus being crucial to overall economic health (Al-hattami et al., 2021). Prior to the twenty-first century, the majority of businesses chose to record their accounting activities using traditional methods, which required a lot of paperwork, took a lot of time, and even resulted in incomplete records created by accountants (Thottoli, 2021). Thus, these difficulties are often encountered when using traditional accounting recording methods, which then introduced information and communication technology (Nyathi et al., 2018). However, as information technology (IT) has advanced, accounting and auditing have undergone a paradigm shift to meet these fundamental demands (Abdullah & Almaqtari, 2024; Al-hattami et al., 2021).

Technological advances have transformed accounting and auditing practices. Income statements, financial position statements, shareholders' equity statements, cash flow statements, and other bookkeeping services are prepared by professional accounting services (Thottoli et al., 2022). In the meanwhile, a range of services pertaining to financial statement audits, tax services, and other audit services are offered by the audit profession. Information and communication technology (ICT) is therefore

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seen as a crucial component of an efficient and successful accounting and auditing system, greatly enhancing organizational performance (Thottoli, 2021; Thottoli et al., 2022). As a result, contemporary technologies like artificial intelligence have advanced quickly in the fields of accounting and auditing (Enholm et al., 2022).

Artificial intelligence (AI), or artificial intelligence technology, has advanced quickly in recent years and is now a key factor in the early phases of global industrial revolution (Chen et al., 2024). Artificial Intelligence (AI) is defined as the ability of machines to imitate human behavior by first studying how the human brain thinks, learns, decides, and works to solve certain problems (Abhulimen, 2021). Many professions are undergoing significant structural changes in the digital era 5.0, which is characterized by notable advancements in digital technology and artificial intelligence (AI) (Yaras & Ozturk, 2022). The use of AI in the accounting industry has altered how accounting professionals operate, how investors and other users handle financial data, and how accounting research is carried out (Stratopoulos & Xiaoqi, 2025). Artificial intelligence (AI) can mimic human intellect, recognize patterns, and analyze data in real time to spot in dispute conduct (Abhulimen, 2021).

Accountants are currently undergoing a role transformation. Accountants ought to help in strategic decision-making and problem-solving within organizations as information and communication technology advances through the use of artificial intelligence (Grabi et al., 2026). The idea of digitizing accounting procedures is not uncommon; many businesses have been doing so for a considerable amount of time. But more tech-savvy businesses have been compelled by the pandemic to embrace or expedite the use of AI (Grabi et al., 2026). It is difficult for accountants to adjust to the revolution in technology. It is undeniable, nevertheless, that there may be risks associated with this change, such as job losses, especially in the accounting industry. This viewpoint is not totally true. A research article written by (Gulin et al., 2019) informs that the majority of the accounting community still uses a traditional perspective and views the profession they are pursuing as a profession that is based on tasks that are repetitive and routine. Besides that, (Gulin et al., 2019) provide suggestions for accountants to adopt new roles as consultants, advisors and accounting supervisors. (Grabi et al., 2026) informs that AI has the potential to replace some accounting processes currently carried out by humans, but there is a possibility that this replacement will not be carried out completely.

The quantity and quality of financial information are not immune to the impact of technological developments. Technological advancements can result in an effective and optimal financial reporting system (Grabi et al., 2026). The use of AI in accounting not only makes the accounting process more efficient (Ghani et al., 2022) but also has an impact on increasing the quality of available data (Al Wael et al., 2024). The relationship between accounting and AI is an area that is attracting interest in understanding both of these things (Nayak & Sahoo, 2021; Stancu & Duțescu, 2021). This is due to increased data availability and the increasing use of technologies such as AI (Al Wael et al., 2024). Therefore, it is difficult to ignore the contribution of AI to the accounting industry considering current global events and the economy (Mohammad et al., 2020).

Several researchers have discussed artificial intelligence in accounting and auditing, yet the field suffers from a critical structural problem: the existing literature remains deeply fragmented. Topics such as robotic process automation (RPA), AI-based auditing, and algorithm ethics are often discussed in isolation, preventing academics and practitioners from seeing the full trajectory of this scientific evolution. This fragmentation problem has been further compounded by the explosive growth in publications between 2024 and 2025, from 163 to 277 documents in a single year, which renders previous qualitative reviews increasingly obsolete. Thematic maps produced even two or three years ago no longer accurately reflect the current intellectual landscape, and the sheer volume of emerging literature makes it impossible for traditional systematic reviews to provide objective, comprehensive coverage.

The solution this study proposes is bibliometric analysis, a data-driven approach that is uniquely equipped to address both problems simultaneously. Unlike conventional literature reviews, which are qualitative, subjective, and limited in scale, bibliometrics offers systematic science mapping to objectively identify intellectual structures, collaborative networks, and the evolution of themes over time

(Maldonado-castro et al., 2024). At this specific moment in the field's history, when generative AI tools like ChatGPT are rapidly converging with accounting standards and practices, a high-altitude data-driven map is not merely useful, it is necessary. By mapping this landscape, this study not only reveals what has been achieved but also identifies the research gaps that remain underexplored. Therefore, this research is crucial to consolidate fragmented findings into a comprehensive and current roadmap for both scholars and practitioners.

LITERATURE REVIEW

Digitalization has become a fundamental change that impacts various aspects of life. One such change is the existence and development of artificial intelligence (AI), which is transforming the work patterns of most professions today. Determining a single definition for artificial intelligence (AI) is a major challenge. This is due to the complexity of its capabilities and the diverse perspectives from the various disciplines that study it (Enholm et al., 2022). In general, developers and users categorize AI through four main perspectives: intelligence aspects, research scope, business value, and programming techniques (Hasan, 2022). (Tsiavos & Kitsios, 2025) in his article stated that AI is a technology that enhances the human thinking ability of machines, can perform human-like actions, learn from available data, and solve problems. (Russell & Norvigh, 2021) in his book defines AI as "the study of agents that receive perceptions from the environment and perform actions". (Abhulimen, 2021) In his article, he defines artificial intelligence (AI) as the ability of machines to imitate human behavior by first studying how the human brain thinks, learns, decides, and works to solve certain problems. Thus, AI refers to intelligent behavior exhibited by artificial systems, including machines that can sense, reason, learn, communicate, and act in complex environments (Zhao et al., 2024). The adoption of AI has spread widely into the business world, where accounting plays a central role (Wiseman & Foster, 2025). AI technology improves the accuracy, automation, and timeliness of business decisions. By leveraging big data and machine learning techniques, AI identifies market trends, analyzes competitors, and manages risks (Zhao et al., 2024). Based on testing results, this system has been shown to have a very minimal data loss rate compared to traditional methods. This technical advantage not only ensures the integrity of all stored data but also strategically reduces the risk of losing sensitive financial information, which is a vital component in maintaining accountability and stakeholder trust.

The ever-transforming technology ecosystem has made AI a vital instrument capable of increasing efficiency and effectiveness across various accounting procedures. Integrating AI into financial and accounting tools offers a number of significant advantages, including improved consulting services, more timely reporting, and the ability to detect "red flags" at an advanced level. (Odonkor et al., 2024). AI-driven work transformation in accounting is driven not only by the potential for process automation, which has been occurring for decades, but also largely by the availability of big data (Cockcroft & Russell, 2018; Green et al., 2017).

According to an article by Fedyk et al. (2022), the use of AI will affect audit quality. This impact can be understood through two foundational auditing theories. From an Agency Theory perspective, AI reduces the information gap between principals (shareholders) and agents (managers) by enabling continuous, automated monitoring of financial transactions, thereby reducing the risk of opportunistic behavior. From an Information Asymmetry perspective, AI enhances auditors' ability to access and process large volumes of financial data in real time, significantly reducing the informational advantage that management holds over external auditors. Together, these theoretical lenses explain why auditors are increasingly adopting AI tools, not merely for efficiency, but as a structural response to the fundamental challenges of modern auditing. Additionally, AI has the potential to change the nature of work, resulting in higher-value, more specialized jobs that call for creativity, critical thinking, and in-depth topic knowledge (Wang & Chen, 2025). According to research by Assidi et al. (2024), the use of AI will lead to a 58.4% increase in the efficacy of educational programs, a 72.1% increase in digital workplace efficiency, and a 75.7% increase in the functionality and responsibilities of accounting professionals. Another advantage is that AI will make business accounting data more transparent. These are some of the causes of this (Zhao

et al., 2024): 1) Information Effect: AI significantly enhances a company's capacity to process and analyze data. Automating data collection minimizes the risk of human error and negligence, resulting in more timely, complete, and transparent information, thereby reducing information asymmetry between companies and investors (Y. Zhang et al., 2021); 2) Disclosure Effect: AI plays an active role in preventing companies from hiding internal information. Internally, AI visualizes business data so investors can monitor earnings management practices in real time. 3) Agency Effect: AI has a positive impact on agency relationships within companies. By increasing the transparency of information available to investors and managers, conflicts of interest (agency conflicts) can be significantly reduced. This increased openness ultimately contributes directly to strengthening the overall transparency of a company's accounting information.

In the future, accounting will increasingly rely on AI to perform tasks such as reconciliations, valuations, and financial reporting. Therefore, accountants are predicted to become more than just technical implementers but also provide guidance and oversight in the use of AI. Future accounting professionals must have the skills to assess the validity of AI output and determine the limits to which the technology can be trusted in decision-making (Leitner-hanetseder et al., 2026). This perspective aligns with the concept of Augmented Intelligence the idea that AI functions not as a replacement for human judgment, but as a collaborative partner that amplifies professional capabilities. Rather than rendering accountants obsolete, Augmented Intelligence repositions them as strategic overseers who leverage AI's computational power while applying uniquely human skills such as professional skepticism, ethical reasoning, and contextual judgment. Besides providing benefits, there are challenges in using AI.

Issues related to data privacy, information security, algorithm transparency, and the need to revise traditional accounting models are some of the major barriers to digital transformation in accounting (Kostic & Sedej, 2022). In addition, organizations must adapt their management models and provide training to employees to be able to use digital tools effectively to be able to take maximum advantage of modern technology (Arab Baferani et al., 2026). Munoko et al. (2020) in their article provide information that the use of AI in internal audits raises ethical concerns and improves auditor skills (Munoko et al., 2020). Therefore, (Munoko et al., 2020) emphasized the need to maintain human oversight in AI-based audits to mitigate ethical risks and maintain professional skepticism. Integrating AI with human expertise is a step towards maximizing efficiency (Shawaqfeh et al., 2026).

METHODS

This study applies bibliometric analysis methods to explore and map the development of artificial intelligence in the accounting and auditing domains from 2015 to 2025. This bibliometric approach was chosen based on its superiority in processing large volumes of data to produce objective performance analysis and science mapping, a methodology widely recognized in various disciplines (Donthu et al., 2021). The research period was limited to 10 years, from 2015 to 2025. It should be noted that the 2025 publication data retrieved from Scopus may include articles categorized as 'Article in Press' or 'Early Access,' which have been formally accepted and assigned a DOI but may not yet have complete volume and page number information. These articles were retained in the dataset as they represent valid, peer-reviewed contributions to the field and are fully indexed by Scopus. This allowed researchers to prioritize studies that were more relevant to the research questions and exclude older studies that may no longer reflect current practices or knowledge (Hariningsih et al., 2024). Primary data collection was conducted through an extraction process in the Scopus database obtained through scopus. Scopus was selected as the sole database for several justifiable reasons. First, Scopus offers superior coverage of social science literature compared to other databases (Hariningsih et al., 2024), and its index is broader than that of Web of Science (WoS) in terms of journal coverage (Farrukh & Meng, 2020). Second, Scopus is widely recognized as a preferred database for bibliometric studies due to its rigorous quality assurance and consistent metadata structure, which are essential for reliable science mapping (Paul et al., 2021; Sauer & Seuring, 2023). Third, the Business, Management, and Accounting subject area, which is the primary focus of this study, is comprehensively indexed in Scopus, ensuring that the retrieved documents

adequately represent the intellectual landscape of AI in accounting without requiring supplementary databases. The search was conducted systematically using the search keywords ("artificial intelligence" OR "AI" OR "machine learning") AND ("accounting" OR "accountancy" OR "auditing") accessed on March 14, 2026, reflecting the most current available data at the time of this study's completion. In addition to the search keywords, there are several additional search criteria in the Scopus database, including: 1) Subject area is limited to Business, Management and Accounting, 2) Document type is limited to Article, 3) Publication stage is final, 4) Source type is limited to journals.

The search result obtained from these criteria are in the form of metadata, which is then exported by selecting all the necessary information, including citation information, bibliographical information, abstracts and keywords, and other information including references. After all the information is selected, the metadata is saved in a CSV file. The next stage of this methodology involves the data visualization process using VOSviewer software. The choice of visualization using VOSviewer is because VOSviewer is a tool for building and visualizing bibliometric networks (L. Zhang et al., 2025). In constructing the bibliometric network using VOSviewer, a minimum threshold of 5 occurrences was applied for keyword co-occurrence analysis, and a minimum of 2 documents was required for author co-authorship analysis. These thresholds were set to ensure that only sufficiently represented terms and contributors were included in the visualization, thereby producing a reliable and replicable network map.

RESULTS AND DISCUSSION

Performance analysis

The results of a data search sourced from the Scopus database using several criteria established in the research methodology yielded 751 sets of metadata related to artificial intelligence in accounting, stored in CSV format. Figure 1 shows the annual publication rate from 2015 to 2025.

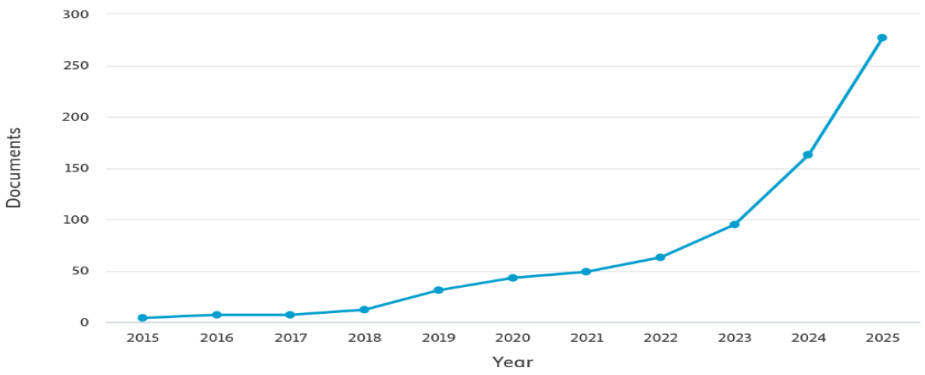


Figure 1. Annual Growth of AI in Accounting Publications (2015–2025)

Based on Figure 1, there is a trend of increasing research publications related to AI in accounting from 2015 to 2025. A significant increase occurred from 2024 (163 publications) to 2025 (277 publications), with the total increase reaching 114 publications. The number of annual publications before 2024 is still below 100 publications. Of all publications, Miklos Antal Vasarhelyi is the most prolific author, publishing research on AI in accounting, with 7 publications. The second most prolific author is David A. Wood, with 5 publications. The following figure shows the number of documents by author.

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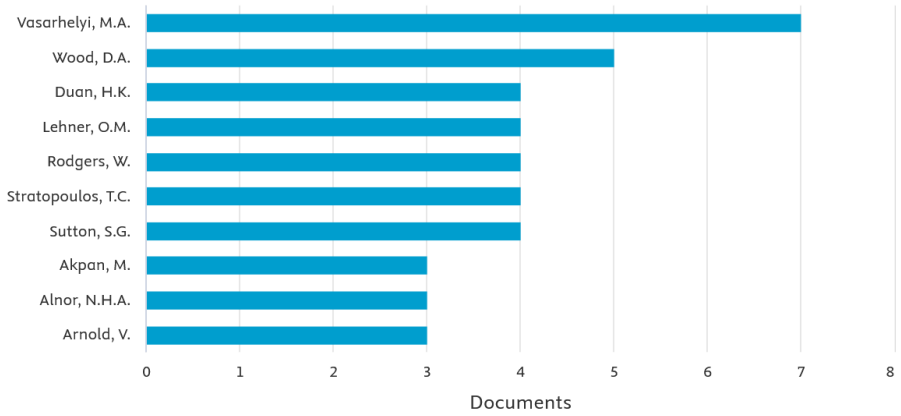


Figure 2. Top Authors by Publication Count in AI and Accounting Research (2015–2025)

Of the total documents obtained, the United States is the country that dominates publications on AI in accounting with a total of 182 published documents, followed by China with 95 documents, the United Kingdom with 75 documents, Australia with 42 documents, and other countries with a total of less than 40 published documents. The dominance of the United States can be attributed to several structural factors. This study posits that the headquarters of the world's largest auditing firms, the Big Four (Deloitte, PwC, EY, and KPMG) are based in the United States, creating strong institutional demand for AI-related accounting research. Furthermore, the concentration of technology companies in Silicon Valley has accelerated AI research and development, which naturally spills over into applied domains such as accounting and auditing. Leading accounting academic institutions such as the American Accounting Association (AAA) further provide a robust infrastructure for high-volume scholarly output in this field. The following is a picture of the number of documents by country published from 2015 to 2025.

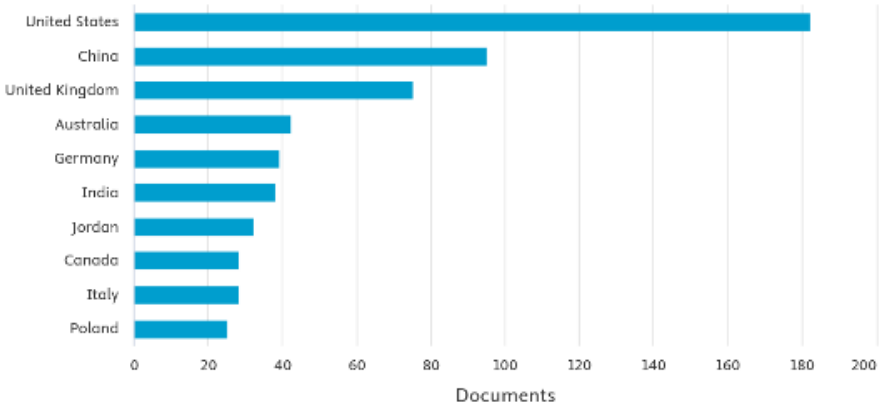


Figure 3. Top 10 Contributing Countries to AI Research in Accounting (2015–2025)

Based on the published journal subjects, business, management, and accounting dominated, accounting for 42.5% of the published journals, or 751 documents. The next most dominant journal subject was Economics, Econometrics, and Finance, accounting for 18.2% of the published journals, or 322 documents. The third most dominant journal subject was Decision Science, accounting for 8.9% of the published journals, or 157 documents. The following is an image of a document based on the subject.

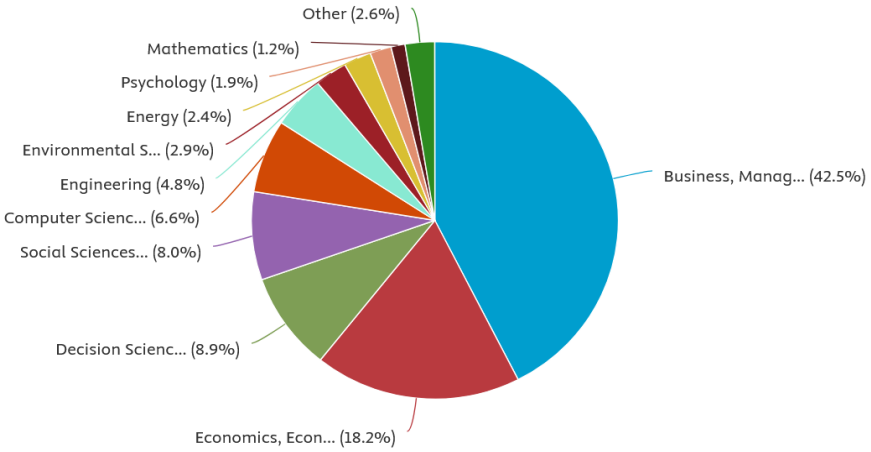


Figure 4. Distribution of Publications by Subject Area in AI and Accounting Research

The Journal of Cleaner Production is the journal with the most published documents on Artificial Intelligence in accounting, with 32. Second place is the Journal of Risk and Financial Management, with 26 documents. Next in line are the International Journal of Accounting Information Systems and the Journal of Emerging Technologies in Accounting, each with 25 documents. Other journals still have fewer than 25 publications. The following is a graph of documents per year based on the source.

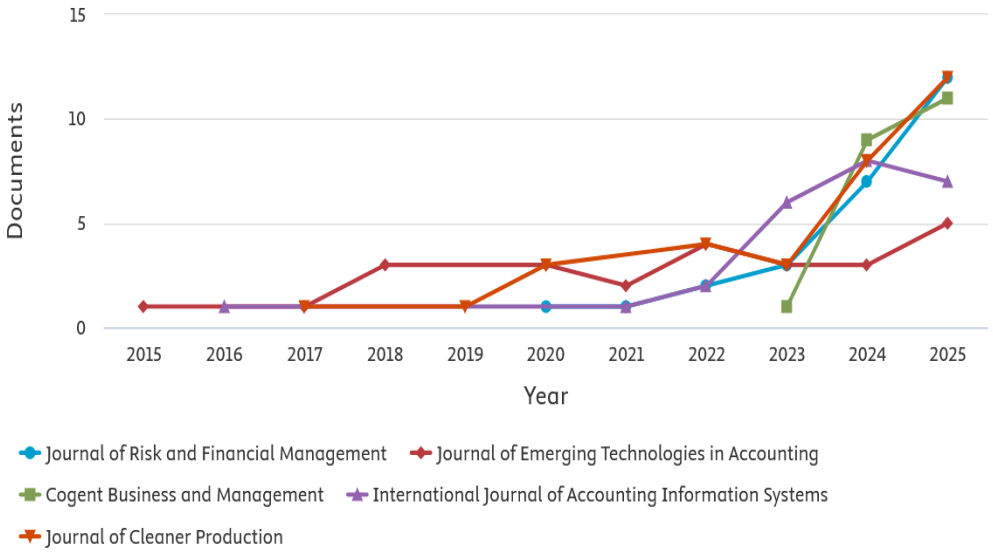


Figure 5. Annual Publication Trends by Journal Source (2015–2025)

AI Mapping in Accounting

The distribution and relationships of research findings related to AI and accounting can be seen by conducting science mapping. The visualization of 751 pieces of metadata using VOSviewer, combined with analysis of the occurrence of keywords determined by the researchers, yields the following visualization:

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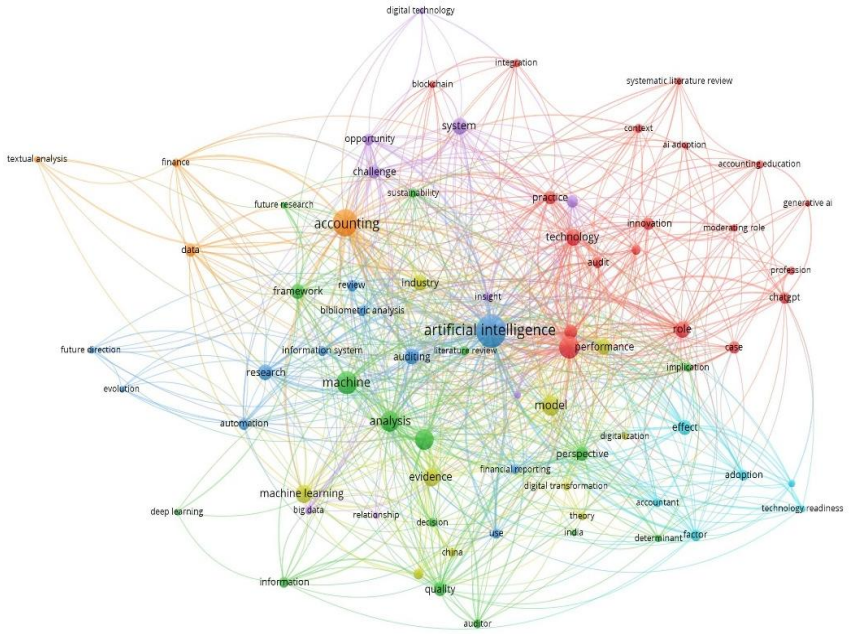


Figure 6. Network Visualization

The network visualization in Figure 6 represents the intellectual landscape of AI integration in the accounting domain. The central nodes that dominate the network are "artificial intelligence" and "accounting." These two nodes act as the main axis that binds all research clusters. The visualization contains seven color clusters that represent distinct but interconnected research themes.

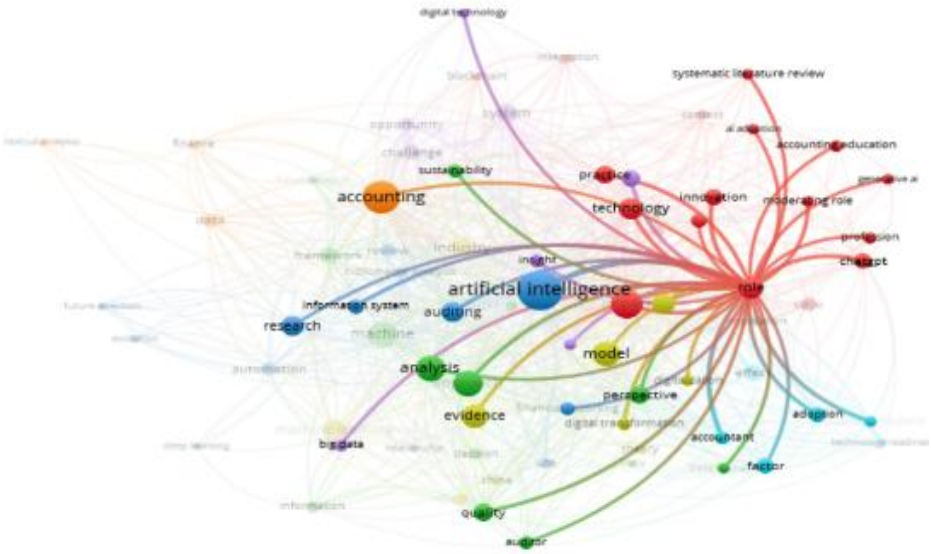


Figure 7. Red cluster (19 item)

This cluster consists of accounting education, accounting profession, AI adoption, application, audit, blockchain, case, chatgpt, context, generative AI, impact, innovation, integration, moderating role, practice, profession, role, systematic literature review, and technology. This cluster has the largest number of items and focuses on the latest technological phenomena and their impact on education and

professional practice. The cluster's primary focus is how technology is changing the way accountants work. There's a strong emphasis on accounting education, suggesting academics are examining how curricula should adapt to tools like ChatGPT to remain relevant to the future demands of the profession.

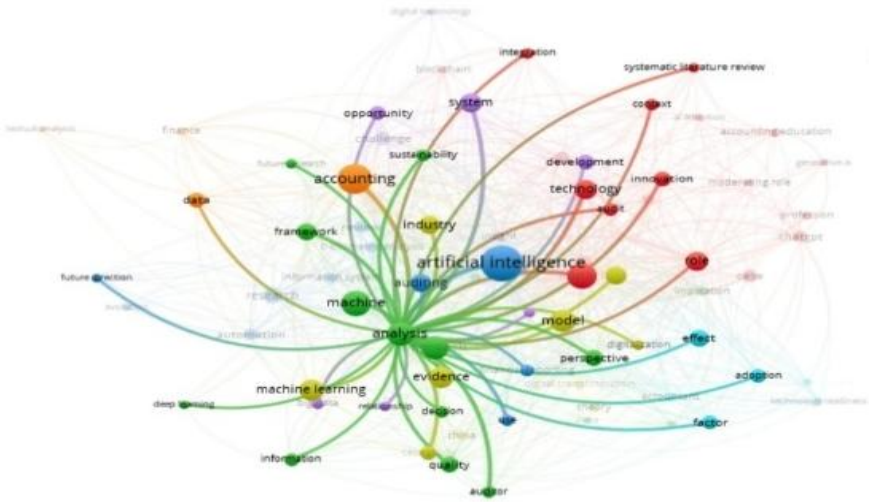


Figure 8. Green cluster (16 item)

This cluster consists of analysis, approach, auditor, decision, deep learning, determinant, framework, future research, implication, India, information, literature review, machine learning, perspective, quality, and sustainability. Overall, this cluster relates to the use of AI to improve audit quality. The first approach is from the deep learning aspect. In this approach, existing research no longer only discusses basic automation (such as data input) but has entered the stage of complex pattern recognition

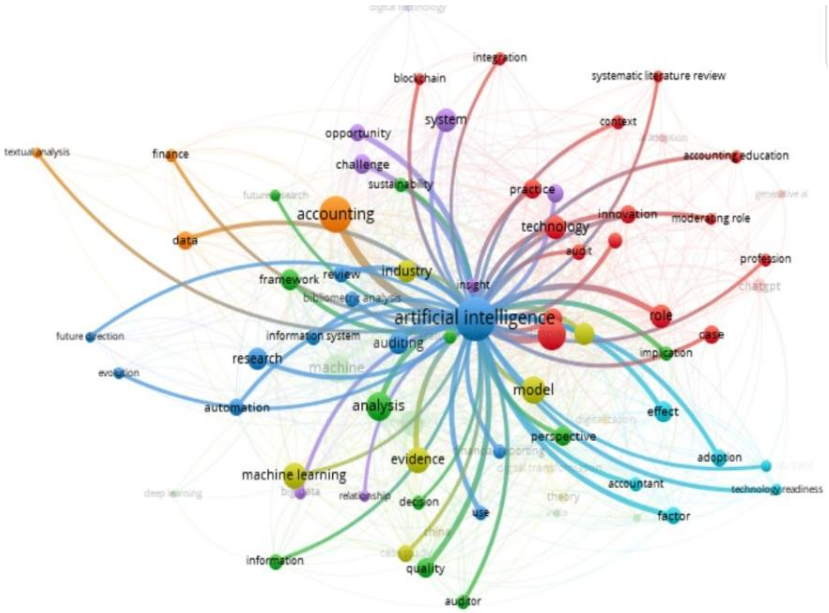


Figure 9. Dark blue cluster (11 item)

This cluster consists of artificial intelligence, auditing, automation, bibliometric analysis, evolution, financial reporting, future direction, information systems, research, review, and use. This cluster examines the development of AI into automated systems for routine tasks. Furthermore, this cluster is a fundamental cluster connecting AI with information systems and financial reporting.

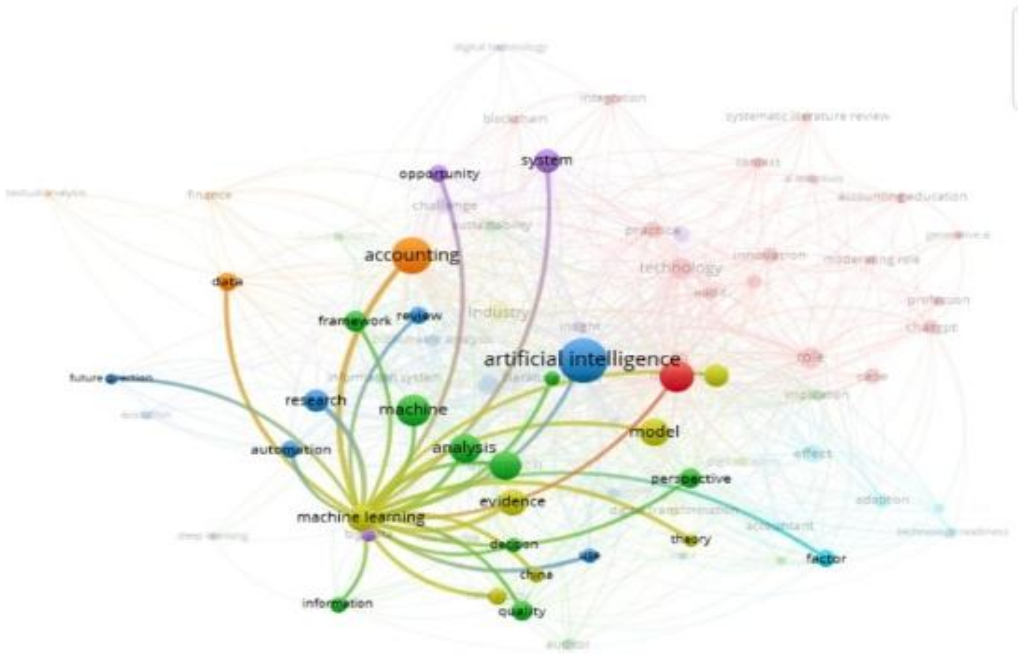


Figure 10. Yellow cluster (10 item)

This cluster consists of case studies, China, digital transformation, digitalization, evidence, industry, machine learning, models, performance, and theory. This cluster assesses the role of AI as part of digital transformation in companies. The inclusion of China in this cluster indicates that many studies or research data originate from that country.

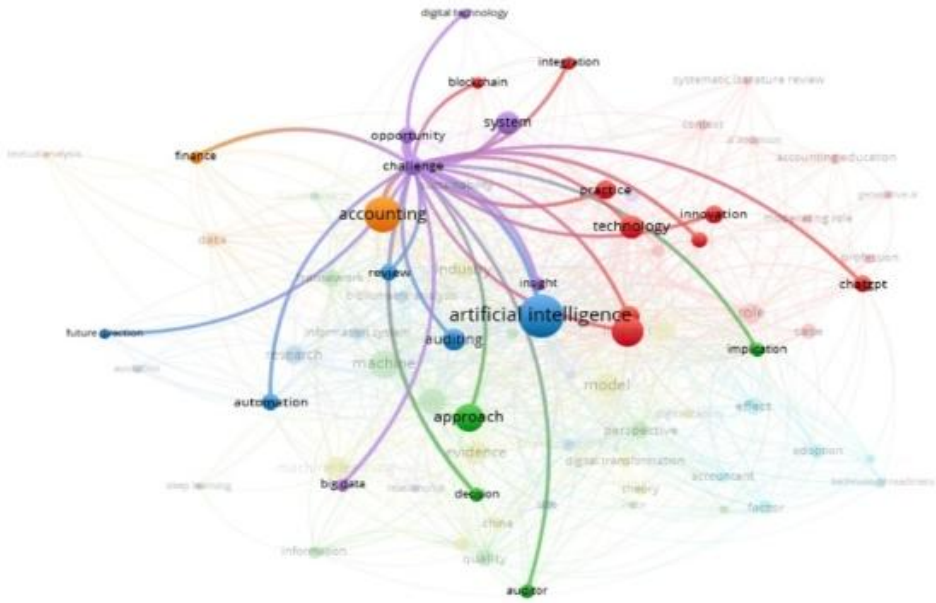


Figure 11. Purple cluster (9 item)

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This cluster consists of artificial intelligence technology, big data, challenges, digital technology, economics, insights, literature, opportunities, surveys, and systems. The main discussion in this cluster revolves around the balance between the "opportunities" offered by digital technology and the "challenges" that arise in its development within organizations.

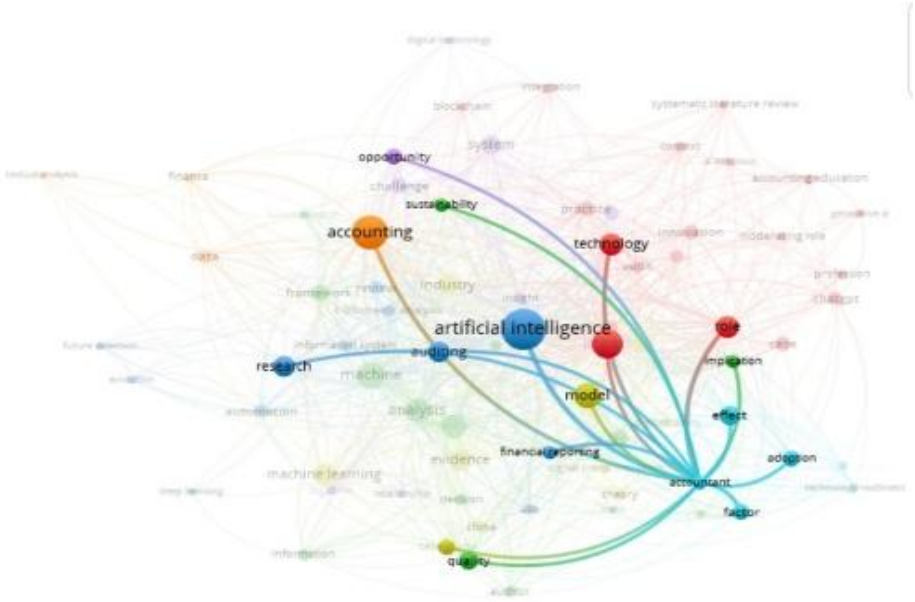


Figure 12. Light blue cluster (6 item)

This cluster consists of accountants, accounting students, adoption, effects, factors, and technology readiness. The focus of this cluster is on the human aspect of AI environments, such as accountants and accounting students. Research in this cluster seeks to understand the factors influencing AI adoption, including individuals' level of technological readiness to work alongside AI.

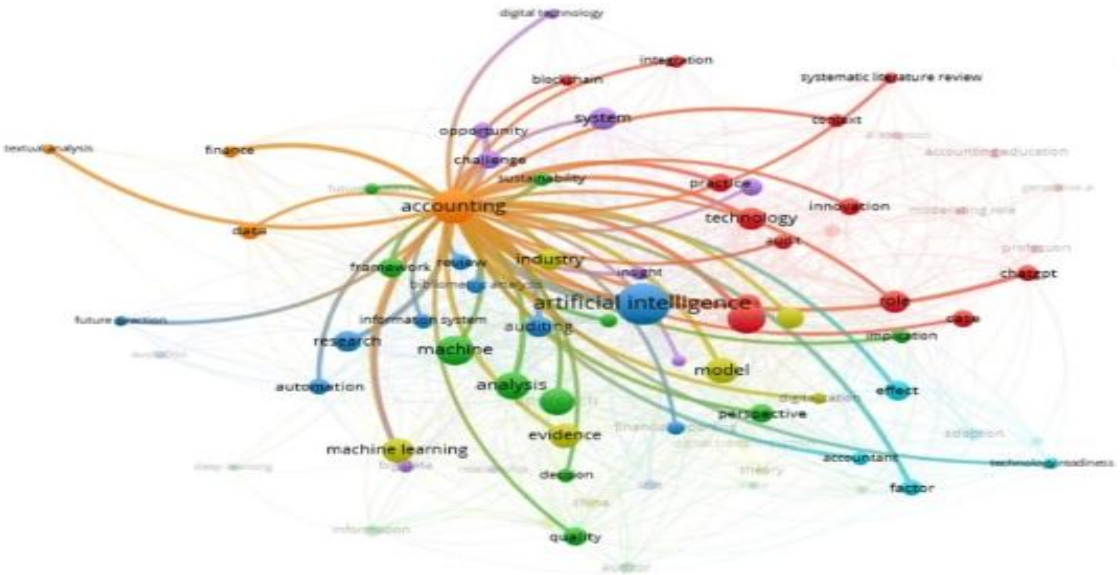


Figure 13. Orange cluster (4 item)

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This cluster consists of accounting, data, finance, and textual analysis. Research in this cluster focuses on using AI to deeply analyze financial documents, particularly through natural language processing (NLP) and machine learning techniques applied to unstructured textual data. This is significant because a substantial portion of financial information, including management discussion and analysis (MD&A) sections, footnotes, audit opinions, and earnings call transcripts. It exists in unstructured text form that traditional quantitative analysis cannot efficiently process. AI-powered textual analysis enables auditors and researchers to systematically extract sentiment, detect inconsistencies, and identify early warning signals of financial misstatement from these documents, a task that was previously a manual and time-intensive burden. This cluster therefore represents a frontier area where AI adds unique and irreplaceable value beyond what structured financial data alone can offer.

Beyond the individual characteristics of each cluster, understanding the dynamic relationships between clusters reveals a deeper picture of how the field is evolving. The Purple Cluster (opportunities and challenges of digital technology) functions as the foundational driver that feeds into multiple downstream clusters. As organizations grapple with the opportunities and challenges of AI adoption, this tension generates demand for the technical solutions explored in the Green Cluster (deep learning and audit quality) and simultaneously highlights the human readiness gaps addressed in the Light Blue Cluster (technology readiness of accountants and students). Similarly, the Yellow Cluster (digital transformation in China and emerging economies) reflects how macro-level digitalization trends create the organizational context within which the Red Cluster's themes (such as ChatGPT adoption in accounting education and professional practice) become urgent and actionable. The Dark Blue Cluster (AI automation and information systems) serves as the historical backbone connecting early AI applications to the more sophisticated implementations visible in the newer clusters. This cross-cluster flow, from macro challenges, to technical solutions, to human adaptation. It confirms that the field is maturing from isolated explorations of AI capabilities toward a more integrated understanding of how technology, organizations, and people must evolve together.

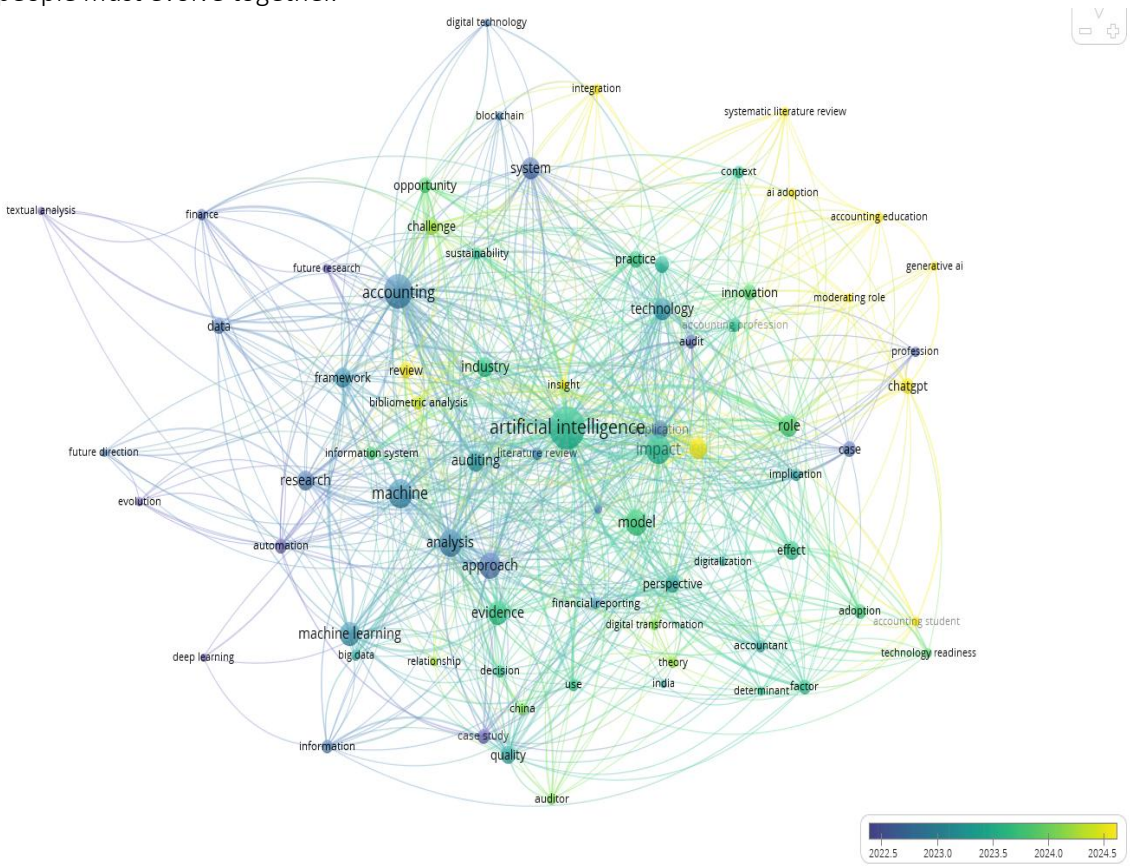


Figure 14. Overlay Visualization

Figure 14 displays an overlay visualization. The image displays a visualization of the time dimension of a research topic. The color of the nodes represents the average year of publication. Dark blue represents earlier research topics. In this color visualization, research on AI developments in accounting focuses solely on basic information systems, traditional financial statement analysis, and the automation of routine tasks. Therefore, the primary focus in this era is how accounting information systems can evolve to improve operational efficiency and data accuracy. The green color in the overlay visualization indicates that research topics in this area are transitional. This area represents the point at which AI research in accounting begins to shift from mere theoretical discourse on information systems to more mature technical implementation and practical applications in the field. The appearance of the word "sustainability" in the green gradient indicates that during this period, the use of AI is beginning to expand to address non-financial reporting (ESG), reflecting the accounting profession's response to global demands for environmental and social transparency.

The yellow color in the overlay visualization in Figure 14 indicates current topics in the accounting literature. The presence of keywords such as ChatGPT and generative AI indicates that current accounting literature is focused on how generative artificial intelligence models are disrupting traditional accounting processes. A closer look at keyword clusters such as accounting education, accounting student, and AI adoption reveals a crucial urgency in today's academic world. Recent research no longer simply explores AI as computational software but instead emphasizes the human element. There is a growing research push to evaluate how accounting education curricula must transform to produce graduates who not only understand accounting but also possess the technological readiness to work alongside AI. Furthermore, the appearance of the terms systematic literature review and moderating role in yellow indicates that researchers are actively summarizing developments in this literature. Thus, this yellow area confirms that the peak trend in current accounting research centers on efforts to align machine learning with and reform human resource education. The findings highlight that the future of the field rests on two pillars: accounting education and the technological readiness of accounting students.

To synthesize the findings of this study, Table 1 presents a structured overview of what the field currently knows, what it is actively learning, and what remains unknown, providing a clear roadmap for future researchers.

Table 1. Synthesis of Research Findings: Past, Present, and Future of AI in Accounting

	What We Know (Pre-2024)	What We Are Learning (2024–2025)	What We Don't Know (Future Gaps)
Focus	Basic automation of routine accounting tasks and information systems	Generative AI (ChatGPT) disrupting traditional accounting processes	Long-term impact of generative AI on audit quality and professional judgment
Technology	Rule-based AI, RPA, early machine learning	Deep learning, large language models, NLP-based textual analysis	Explainable AI (XAI) and algorithm transparency in auditing
Human Element	Limited discussion of accountant readiness	Growing urgency around technological readiness of accountants and students	Empirical measurement of AI literacy gaps across different educational systems
Education	AI as a peripheral topic in accounting curricula	Curriculum reform as a central research agenda	Effectiveness of technology-based accounting curricula across institutions
Geography	US and developed economies dominate	Emerging economies (China, India) increasingly contributing	Underrepresented regions (Africa, Southeast Asia) and their unique adoption challenges

Ethics & Governance	Early ethical concerns around AI in auditing	Human oversight emphasized to maintain professional skepticism	Regulatory frameworks and standards for AI-assisted auditing

CONCLUSION

This study concludes that the literature on artificial intelligence (AI) in accounting and auditing has experienced significant growth, with the most significant publications occurring in the 2024–2025 period. The analysis shows a dominant global contribution from the United States and a shift in research focus from the automation of routine tasks to more complex issues, such as the implementation of generative AI (ChatGPT), deep learning-based audits, and human resource readiness. The limitations of this study lie in its quantitative bibliometric approach, which does not provide an in-depth qualitative analysis of the technical content of each article. As a suggestion for future research, it is recommended that further researchers conduct a systematic literature review to provide a more comprehensive understanding, as well as conduct empirical studies on the effectiveness of implementing technology-based accounting curricula in various higher education institutions in response to the development of AI.

Author Contributions

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Conflict of Interest

The authors declare no conflict of interest. No financial, professional, or personal relationships influenced the design, analysis, or reporting of this study.

Declaration of Generative AI Use

The authors did not use generative AI or AI-assisted technologies in the preparation of this manuscript.

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