

Artificial Intelligence in Accounting: A Systematic Literature Review

Jinwoo Chae

happinessxingfu@naver.com

GlobalNxt University <https://orcid.org/0009-0000-4586-605X>

Systematic Review

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Abstract

Artificial intelligence (AI) is reshaping accounting, auditing, and financial reporting, yet the literature remains fragmented across outlets, disciplines, and methodological traditions. This study systematically reviews 47 publications from 2023 to 2026 drawn from an initial pool of 49 records. Each study was coded on publication year, research topic, and research method, and a full coding protocol is specified for country, research subject, theory, variables, and findings. The results show rapid growth: 34 of the 47 studies (72%) were published in 2025–2026. Nearly two-thirds of the studies address accounting and auditing in general terms or fraud detection and auditing. Fewer than one in five uses a method that can be identified as a systematic or bibliometric review. Theory use, country coverage, and empirical designs cannot be established from bibliographic data alone and are treated as priorities for full-text coding. The study concludes with a research agenda emphasizing theory-driven, context-specific, and empirically grounded work.

1. Introduction

AI technologies, including machine learning, neural networks, and deep learning, are moving from experimental tools to core components of accounting and audit workflows. Prior work discusses applications in bookkeeping, audit risk assessment, fraud detection, financial reporting, and other accounting-related activities (Anin, 2024; Kumbar & Munnolli, 2026; Wang et al., 2025). These developments suggest that AI is not only being used to automate repetitive accounting tasks but is also increasingly being considered for analytical, predictive, and decision-support functions. Recent literature further indicates that AI-based methods are expanding the range of accounting data that can be analyzed, including structured financial information, textual data, and other alternative data sources.

At the same time, the meaning and practical capabilities of AI in accounting remain subject to discussion. Gu et al. (2024), for example, question how far the "intelligence" of current AI systems extends and argue that these technologies may be better understood in terms of their functionality and the tasks they are capable of performing. This distinction is important because the adoption of AI in accounting does not necessarily imply that accounting judgments or professional decision-making have been fully replaced by autonomous systems. Instead, AI may function as a tool that supports prediction, measurement, analysis, fraud detection, and other professional activities.

Reviews of AI in accounting are now increasingly abundant, reflecting the rapid expansion of the field. However, existing reviews differ considerably in their research scope, data sources, analytical approaches, and classification criteria. Some focus primarily on particular applications such as auditing or fraud detection, whereas others examine broader developments in accounting and AI. Recent literature reviews have also demonstrated that AI-related accounting research has expanded substantially in recent years and covers multiple accounting domains and methodological approaches. Nevertheless, the diversity of existing approaches makes it difficult to obtain a consistent overview of how the field has developed over time, which topics have received the greatest attention, and which

research methods have been most frequently employed. A systematic mapping of the literature can therefore help clarify the structure of the existing evidence and identify areas that remain relatively underexplored.

Against this background, this review examines the development of AI-related research in accounting by considering publication trends, major accounting domains and topics, research methodologies, and remaining research gaps. Rather than focusing on a single application of AI, the review seeks to provide a broader picture of how AI is being incorporated into accounting research and practice.

This review addresses four research questions:

RQ1. How has the volume of AI-in-accounting research evolved?

RQ2. Which accounting domains and topics receive the most attention?

RQ3. Which research methods are used?

RQ4. What gaps in evidence, theory, and context should future research address?

2. Methodology

2.1 Review design

The review follows a PRISMA-style logic of identification, screening, eligibility, and inclusion, using a pre-specified coding sheet. The corpus is the reference set supplied for this study; no additional database search was performed.

2.2 Screening

Table 1
Screening flow

Stage	n	Note
Records identified	49	Supplied reference list
Excluded: duplicate/companion record	1	Video version of Coita et al. (2026), duplicating the article of the same title
Excluded: outside accounting scope	1	Jae-Yong & Kwangtae (2025), digital transformation and sustainability in Korean management studies
Studies included	47	

Two included records are non-journal outputs: two book chapters (Kour, 2025; Skidmore & Smith, 2024), and one data-repository record of a review (Cerón et al., 2026). They are retained but flagged in the appendix.

2.3 Coding scheme

Table 2

Coding dimensions and status in this version

Dimension	Coding categories	Status
Research year	Publication year	Coded
Country	Country of data/sample; "not applicable" for conceptual work	Requires full text
Research subject	Auditors, accountants, firms, clients, datasets, publications	Requires full text
Research method	SLR, bibliometric, narrative/conceptual review, field evidence, book chapter, other	Coded where stated in the title/type; otherwise n.d.
Research topic	Auditing, fraud/forensic, financial reporting/AIS, management accounting, profession, other, general	Coded from title
Main theory	Technology acceptance, TOE, agency, institutional, fraud triangle, etc.	Requires full text
Main variables	Independent, dependent, moderating variables	Requires full text
Findings	Direction and significance of results; key conclusions	Requires full text

Coding decisions were made from the title and publication type only. Two coders and an agreement statistic (e.g., Cohen's κ) are recommended when the full-text dimensions are added.

3. Results

3.1 Publication trend (RQ1)

Table 3
Studies by year

Year	n	%
2023	4	8.5
2024	9	19.1
2025	16	34.0
2026	18	38.3
Total	47	100

Output roughly quadruples between 2023 and 2026 in this corpus. This pattern reflects the supplied list and should not be read as a population estimate of the literature.

3.2 Topics (RQ2)

Table 4
Primary topic

Topic	n	%	Illustrative studies
General accounting and auditing overviews	17	36.2	Abdulwahid & Faozi (2024); Gupta (2024); Mane (2026)
Fraud detection and forensic accounting	8	17.0	Dash et al. (2025); Gkegkas et al. (2025); Cerón et al. (2026)
Auditing (quality, workflow, profession)	6	12.8	Adeoye et al. (2023); Anwar & Akeel (2026); Julia et al. (2025)
Research mapping, agenda, and conceptual critique	6	12.8	Coita et al. (2026); Pamungkas & Nani (2026); Gu et al. (2024)
Financial reporting and accounting information systems	4	8.5	Astika et al. (2026); Novak (2026); Shaheen & Parveen (2025)
Profession, education, and strategic value	3	6.4	Fauzi (2026); Kour (2025); Toragall (2026)
Financial markets and law	2	4.3	Beryl et al. (2024a); Wshiar et al. (2026)
Management accounting	1	2.1	Kerr et al. (2025)
Total	47	100	

Fraud detection is the most concentrated specific application, and auditing is the most concentrated function. Management accounting is nearly absent (one study). Taxation appears mainly as part of broader titles (Jain, 2026).

3.3 Methods (RQ3)

Table 5
Research method as identifiable from bibliographic data

Method	n	%
Systematic literature review	6	12.8
Narrative, conceptual, or comprehensive review	7	14.9
Bibliometric analysis	1	2.1
Mapping method	1	2.1
Framework and agenda paper	1	2.1
Field evidence (empirical)	1	2.1
Book chapter	2	4.3
Not determinable from title/type (n.d.)	28	59.6
Total	47	100

Among studies whose design is visible, reviews dominate. Only one title explicitly signals primary field evidence (Julia et al., 2025), although several of the 28 undetermined studies may be empirical, such as those on neural networks (Mohamed & Ezzeddine, 2025) or audit quality (Adeoye et al., 2023). Full-text coding is needed to separate empirical, experimental, archival, and design-science studies.

3.4 Theory, variables, and findings (RQ4)

These dimensions cannot be responsibly coded from bibliographic data. The titles do allow one structural observation: several studies frame AI as opportunity versus threat (Fauzi, 2026), or as both opportunity and challenge (Anin, 2024; Ziwei et al., 2023). Testing that framing requires coding each study's stated results and direction of effect.

4. Discussion

A review-heavy field

The observed methods suggest that synthesis has outpaced primary empirical evidence in the current AI-in-accounting literature. A substantial portion of the literature focuses on reviewing existing developments, identifying potential applications, or conceptually discussing the implications of AI for accounting and auditing. While these studies are useful for establishing an overview of a rapidly developing field, an excessive reliance on reviews may limit the development of evidence-based conclusions. Reviews of reviews also risk repeating the same claims without adding new empirical insights. Future syntheses should therefore distinguish clearly between findings supported by primary empirical evidence and claims that remain conceptual or exploratory. Greater attention to longitudinal

studies, archival research, experiments, and other forms of primary data collection could strengthen the empirical foundation of the field.

Application concentration

The literature shows a noticeable concentration of AI applications in fraud detection and audit support. These areas receive considerable attention because AI can process large volumes of financial and non-financial information and identify patterns that may be difficult to detect through conventional procedures. However, other accounting domains, including bookkeeping, taxation, management accounting, and sustainability reporting, appear less visible in the corpus. This concentration may indicate that research has initially focused on areas where the potential benefits of automation and anomaly detection are relatively straightforward to demonstrate. Future research could broaden the field by examining how AI affects less-studied accounting functions and whether its effects differ across accounting contexts and organizational settings.

Conceptual tension

The functionality-versus-intelligence argument raised by Gu et al. (2024) highlights an important conceptual issue in the literature. Studies should define precisely what type of AI system is being examined and distinguish among rule-based automation, conventional machine learning, deep learning, and generative AI models. Treating these technologies as a single category of “AI” may obscure important differences in their capabilities, data requirements, risks, and implications for accounting professionals. More precise definitions would also make it easier to compare findings across studies and determine whether reported outcomes are attributable to a particular technology or to AI adoption more generally. Future research should therefore provide clear descriptions of the AI technology, its specific function, and the level of human involvement in the accounting or auditing process.

Outlet heterogeneity

The corpus includes journal articles, repositories, conference papers, book chapters, and other scholarly outputs, which may differ substantially in their peer-review procedures and evidentiary standards. This heterogeneity is useful for capturing emerging research in a rapidly developing field, but it also creates challenges when comparing the reliability and academic contribution of individual studies. In particular, early-stage conference papers and repository materials may present emerging ideas that have not yet undergone the same level of scrutiny as established journal articles. A quality-appraisal step should therefore be incorporated into future systematic reviews, considering factors such as publication type, peer-review status, methodological transparency, sample or data quality, and reproducibility. Such an approach would allow future reviews to distinguish more clearly between emerging evidence and more established findings.

5. Research Agenda

Theory

Future studies should test AI adoption and use in accounting through established theoretical perspectives, including technology adoption models such as the Technology Acceptance Model (TAM), the Unified Theory of Acceptance and Use of Technology (UTAUT), and the Technology–Organization–Environment (TOE) framework. Agency theory, institutional theory, and fraud-triangle perspectives may also provide useful explanations of how AI affects professional judgment, organizational behavior, internal controls, and fraud-related activities. These theoretical perspectives are suggested candidates for future research rather than theories identified as dominant within the present corpus. Future studies could therefore move beyond descriptive discussions by explicitly connecting theoretical constructs to measurable variables and empirically testing relationships between AI adoption, organizational conditions, professional judgment, and accounting outcomes.

Context

More evidence is needed across different countries, institutional environments, and organizational settings. The current corpus does not provide sufficient information to establish the geographic distribution of the literature, making it difficult to determine whether existing findings are broadly applicable across national contexts. Cross-country research could examine how differences in accounting regulation, professional standards, technological infrastructure, and organizational culture influence AI adoption and its outcomes. In addition, small and medium-sized firms deserve greater attention because their technological resources, expertise, and implementation constraints may differ substantially from those of large organizations.

Design

Future research should place greater emphasis on field studies and experimental designs that examine how accounting and auditing professionals actually interact with AI systems. Important questions include how auditors evaluate AI-generated information, whether they rely excessively on automated outputs, and whether the availability of AI affects professional skepticism and judgment. Experiments could manipulate factors such as AI accuracy, explainability, or the presentation of AI recommendations to examine how these characteristics influence professional decisions. Field studies could complement such evidence by investigating AI use under actual organizational conditions rather than relying exclusively on perceptions or conceptual arguments.

Governance

Governance-related issues represent another important area for future research. As AI becomes more involved in accounting and auditing processes, questions concerning explainability, the reliability of AI-generated audit evidence, accountability for AI-assisted decisions, and regulatory oversight become increasingly relevant. Legal and regulatory perspectives should also be incorporated into future research, particularly as AI systems may create uncertainty regarding responsibility when automated outputs

contribute to professional decisions (Wshiar et al., 2026). Research in this area could examine how organizations establish responsibility for AI outputs, how AI-assisted evidence should be documented and evaluated, and what forms of regulatory guidance may be necessary to support responsible implementation.

Under-studied domains

Future research should also expand beyond the heavily represented areas of fraud detection and auditing. Management accounting, taxation, and sustainability reporting appear comparatively less visible in the current corpus and therefore provide opportunities for further investigation. In management accounting, research could examine AI-assisted budgeting, forecasting, performance evaluation, and managerial decision-making. In taxation, studies could explore tax compliance, risk assessment, and automated tax analysis. Sustainability reporting may also become increasingly relevant as organizations use AI to process large amounts of environmental, social, and governance information. Expanding research into these domains would provide a more balanced understanding of AI's role across the broader accounting profession.

6. Limitations and Conclusion

This review has several limitations. First, the sample is based on a supplied list of publications rather than a systematic database search, meaning that it may under-represent earlier studies, relevant publications not included in the supplied material, and research published in languages other than English. The corpus is also concentrated in the period from 2023 to 2026, which reflects the recent expansion of AI-related accounting research but limits the ability to assess longer-term historical development.

Second, the coding process relied primarily on titles and publication types available in the supplied list. As a result, the method category contains a relatively large undetermined share, while important characteristics such as country, theoretical framework, variables, sample characteristics, and detailed findings have not yet been systematically coded. This limitation means that the present review can identify broad patterns in the corpus but cannot provide a complete assessment of methodological quality or empirical relationships across studies.

Within these limits, the review documents several notable characteristics of the current literature. AI-in-accounting research has expanded rapidly in recent years, with substantial attention given to broad conceptual discussions, literature reviews, fraud detection, and audit-related applications. At the same time, the literature appears to contain a considerable proportion of review-oriented contributions, while evidence from primary empirical research remains less clearly represented in the supplied corpus. The concentration of research in particular applications also suggests that important accounting domains remain comparatively under-examined.

Overall, the findings indicate that the next stage of AI-in-accounting research should move toward more systematic empirical investigation, clearer theoretical grounding, broader geographic and organizational contexts, and greater attention to governance and professional judgment. Completing the full-text coding of the identified studies is therefore the most important next step. Such coding would make it possible to examine research methods, countries, theories, variables, samples, and findings in greater detail and would provide a stronger basis for identifying evidence gaps and developing a more comprehensive research agenda.

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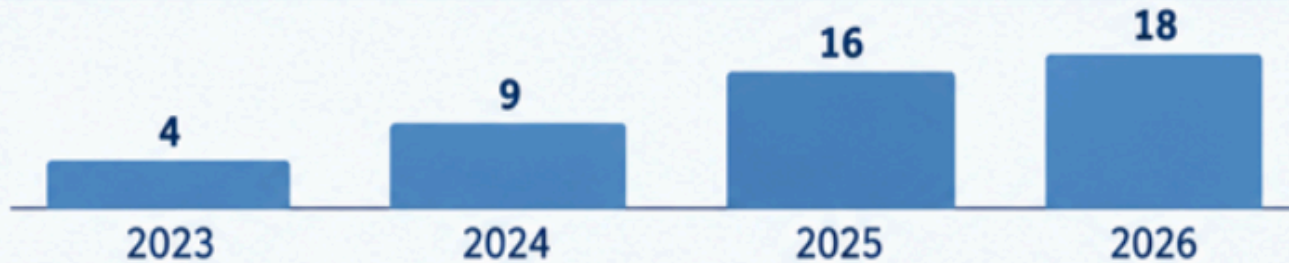
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Figures

Evidence Mapping

Publication year ($n = 47$)



Accounting domains / topics ($n = 47$)

General accounting and auditing overviews	17
Fraud detection and forensic accounting	8
Auditing	6
Research mapping/agenda/conceptual critique	6
Financial reporting and AIS	4
Profession/education/strategic value	3
Financial markets and law	2
Management accounting	1

Research methods ($n = 47$)

Systematic literature review	6
Narrative/conceptual/comprehensive review	7
Bibliometric analysis	1
Mapping method	1
Framework and agenda paper	1
Field evidence	1
Book chapter	2
Not determinable	28

Figure 1

Evidence Mapping

Supplementary Files

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