Economica Insight
Vol. 2, No. 2, May 2026, pp. 62-69
eISSN 3089-3623 | https://ejournal.gemacendekia.org/index.php/ecoin

Implementation of Artificial Intelligence Technology in Financial Accounting Processes

Sri Rahmawati[1,*], Hikmah[2], Rani Suharni[3], William Anderson[4]

[1, 2, 3] Accounting Study Program, University of Indonesia, Jakarta, Indonesia
[4] Department of Economics and Finance, University of New Orleans, New Orleans, United States of America
Corresponding Email: srirahmawati@gmail.com

ABSTRACT

The development of Artificial Intelligence (AI) technology has brought significant changes across various fields, including financial accounting. The implementation of AI enables accounting processes to be carried out more efficiently, accurately, and in real time through the automation of transaction recording, financial data analysis, as well as error and fraud detection. This study aims to examine the application of artificial intelligence technology in financial accounting processes, the benefits generated, and the challenges faced in its implementation. The research method employed is a literature study by analyzing various scientific journals, institutional reports, and relevant publications. The findings indicate that AI is capable of improving the quality of financial reports, operational efficiency, and managerial decision making, although challenges remain regarding implementation costs, human resource readiness, as well as ethical and data security issues.

Copyright © 2026, The Author(s)
This is an open-access article under the CC–BY-SA license

Article History
Received 2026-01-23
Revised 2026-03-03
Accepted 2026-03-16
Published 2026-04-12

Keywords
Artificial Intelligence,
Financial Accounting,
Automation,
Digital Technology

INTRODUCTION

The development of information technology has brought fundamental changes to corporate financial management and reporting systems. Digital transformation has encouraged organizations to shift from manual systems to technology based systems in order to improve efficiency, speed, and accuracy in financial information processing. In this context, financial accounting no longer functions merely as a recording tool, but also as a strategic source of information for managerial decision making (Romney & Steinbart, 2021). Along with the increasing complexity of business activities and the growing volume of financial data, conventional accounting methods are considered insufficient to provide fast and real time information. This challenge has encouraged companies to adopt advanced technologies capable of managing financial big data effectively. One rapidly developing technology with significant potential in the accounting field is Artificial Intelligence (AI) (Davenport & Ronanki, 2018).

Artificial Intelligence is defined as the ability of computer systems to imitate human cognitive processes, such as learning, reasoning, and problem solving. This technology includes various approaches, such as machine learning, natural language processing, and robotic process automation (RPA). In the business world, AI is utilized to increase productivity, reduce errors, and generate deeper and more predictive analyses (Russell & Norvig, 2021).

In financial accounting practices, AI has begun to be implemented in various processes, ranging from transaction data entry and account classification to reconciliation and financial statement preparation. The automation of these routine processes enables accountants to shift their focus from administrative tasks to more strategic activities, such as performance analysis and financial planning (Kokina & Davenport, 2017).

The implementation of AI in financial accounting also contributes to improving the quality of financial reports. AI based systems are capable of processing large volumes of data

with high accuracy and detecting irregularities or anomalies that may indicate errors or fraud. This aligns with the growing demands for transparency and accountability in modern financial reporting (Baldwin et al., 2020). In addition to improving accuracy, AI enables the presentation of financial information in real time. Timely and accurate information is a crucial factor in managerial decision making, especially in increasingly competitive and uncertain business environments. With AI support, management can perform predictive analyses of future financial conditions (Moll et al., 2020).

From a corporate governance perspective, the use of AI in financial accounting also strengthens internal control systems. This technology can continuously monitor transactions and identify unusual patterns, thereby minimizing the risks of fraud and reporting errors. Therefore, AI is considered an effective supporting tool in maintaining the integrity of financial information (Appelbaum et al., 2017).

Despite offering various benefits, the implementation of AI in financial accounting is not without challenges. One of the major obstacles is the high initial investment cost required for the development of technological infrastructure and supporting systems. This condition becomes a barrier, especially for small and medium sized enterprises with limited resources (Frey & Osborne, 2017).

In addition to cost related issues, the readiness of human resources is also a crucial factor in the successful implementation of AI. Accountants are required to possess new competencies that involve not only accounting expertise but also knowledge of information technology and data analysis. Without adequate competencies, the utilization of AI cannot be optimized effectively (Sutton et al., 2016).

Ethical and data security issues are also major concerns in the implementation of AI in financial accounting. AI based systems involve the processing of sensitive financial data, making the risks of data leakage and misuse necessary to manage carefully. Companies must ensure that AI implementation complies with applicable ethical standards and regulations (Vasarhelyi et al., 2017). On the other hand, the development of accounting regulations and standards also needs to adapt to technological advancements. Accounting and auditing standards are expected to accommodate the use of AI technology without reducing the quality and reliability of financial reports. This highlights the importance of synergy between technological development, the accounting profession, and regulators (IAASB, 2020).

Based on the discussion above, it can be concluded that the implementation of Artificial Intelligence technology in financial accounting processes is an unavoidable phenomenon. AI offers significant opportunities to improve efficiency and the quality of financial information, while also creating new challenges that must be anticipated carefully. Therefore, this study aims to comprehensively examine the implementation of Artificial Intelligence technology in financial accounting processes, including its fundamental concepts, benefits, and implementation challenges. This study is expected to provide both theoretical and practical contributions to the development of accounting science and serve as a reference for practitioners and researchers in the field of financial accounting.

LITERATURE REVIEW

Concept of Artificial Intelligence

Artificial Intelligence (AI) is a branch of computer science aimed at developing systems capable of imitating human intellectual abilities. These abilities include learning processes, logical reasoning, problem solving, pattern recognition, and decision making. AI is designed so that computer systems not only execute static commands but also adapt independently to new data and situations (Russell & Norvig, 2021). Conceptually, AI has developed through various approaches and methods, such as machine learning, deep learning, natural language processing (NLP), and computer vision. Machine learning enables systems to learn from historical data without explicit programming, while NLP allows computers to understand and process human language. The advancement of these methods has made AI increasingly relevant in processing complex and unstructured data (Goodfellow et al., 2016).

In organizational and business contexts, AI is viewed as a strategic technology capable of enhancing corporate competitiveness. AI enables companies to process large amounts of data quickly and accurately, thereby generating valuable information for decision making. AI's predictive analytical capabilities also help management anticipate future business risks and opportunities (Davenport & Ronanki, 2018). The application of AI in business is not limited to process automation but also extends to improving analytical quality and operational efficiency. By utilizing intelligent algorithms, companies can reduce dependence on manual processes that are vulnerable to human error. This makes AI an effective solution for increasing productivity and work accuracy (Marr, 2019).

In the financial sector, AI plays an important role in financial data analysis and risk management. AI systems can study financial transaction patterns and identify trends that are difficult to detect through conventional methods. This capability is highly useful in financial planning, cost control, and corporate performance evaluation (Vasarhelyi et al., 2017). In addition, AI supports data driven decision making. With AI support, business decisions are based not only on intuition but also on comprehensive and objective data analysis. This aligns with the needs of modern organizations, which are required to move quickly and adaptively to changes in the business environment (Appelbaum et al., 2017).

Based on the explanation above, it can be concluded that Artificial Intelligence is a major foundation of organizational digital transformation. AI functions not only as a technological tool but also as a driver of change in how organizations manage information and make decisions, including in the field of financial accounting.

Financial Accounting

Financial accounting is one of the main branches of accounting that focuses on the preparation and presentation of an entity's financial statements. Financial accounting processes include the recording, classification, summarization, and reporting of financial transactions systematically. The primary objective of financial accounting is to provide relevant and reliable information for stakeholders such as investors, creditors, and regulators (Kieso et al., 2020). The financial statements produced through financial accounting processes must fulfill certain qualitative characteristics, including relevance, reliability, comparability, and understandability. These characteristics are essential to ensure that financial information can be effectively used in economic decision making. Therefore, financial accounting must comply with applicable accounting standards such as PSAK or IFRS (IASB, 2021).

In practice, financial accounting involves various repetitive routine activities, such as recording daily transactions, adjusting accounts, and preparing periodic financial reports. These activities require a high level of accuracy because even minor errors can significantly affect the quality of financial statements (Romney & Steinbart, 2021). As business transactions and financial data volumes become increasingly complex, financial accounting processes have become more challenging. Companies are required to present financial statements accurately and on time, especially in the era of globalization and intense business competition. This condition has encouraged the need for innovation in accounting systems and methods (Hall, 2018).

The use of information technology in financial accounting has become a solution to overcome the limitations of manual systems. Computer based accounting systems are capable of improving recording efficiency and reducing the risk of human error. Technology also enables real time integration of financial data across organizational departments (Gelinas et al., 2018). In the modern context, the role of financial accounting extends beyond reporting tools to become a strategic source of information. The resulting financial information is utilized by management to evaluate performance, formulate strategies, and control corporate activities. Therefore, the quality of financial accounting systems is a key factor in organizational success (Horngren et al., 2019).

Thus, financial accounting requires technological support capable of improving efficiency, accuracy, and information quality. The development of advanced technologies,

 e-ISSN 3089-3623

including Artificial Intelligence, presents significant opportunities to transform financial accounting processes so they become more adaptive to modern business needs.

AI Integration in Financial Accounting

The integration of Artificial Intelligence into financial accounting is part of digital transformation aimed at improving the efficiency and quality of accounting processes. AI is integrated into accounting systems through various automation applications and intelligent analytics capable of handling accounting tasks more quickly and accurately than conventional methods (Kokina & Davenport, 2017). One of the most common forms of AI integration is the use of Robotic Process Automation (RPA). RPA is used to automate transaction recording, data entry, and account reconciliation processes. With RPA, routine activities that previously required human time and effort can be completed automatically, thereby reducing accountants' workloads (Lacity & Willcocks, 2018).

In addition to RPA, machine learning is utilized to analyze financial data and identify specific patterns or trends. Machine learning algorithms are capable of learning from historical data and generating predictions regarding future corporate financial performance. This capability is highly useful in strategic planning and decision making (Moll et al., 2020). AI integration is also applied in auditing and internal control processes. AI based auditing tools are capable of continuously detecting anomalies and unusual transactions. This assists auditors and management in identifying potential fraud or errors at an early stage, thereby improving the reliability of financial reports (Vasarhelyi et al., 2017).

From the perspective of financial reporting, AI enables faster and real time financial statement preparation. AI based systems can automatically process financial data and present it in various analytical formats that are easy to understand. This supports management and stakeholders' needs for timely and relevant information (Baldwin et al., 2020). Although AI integration provides many benefits, it also faces challenges, such as technological infrastructure readiness and human resource competencies. Accountants are required to possess not only accounting knowledge but also technological and data analytical capabilities to maximize AI utilization effectively (Sutton et al., 2016).

Overall, the integration of AI into financial accounting is a strategic step that can improve efficiency, accuracy, and the value of financial information. With proper implementation, AI has the potential to transform accountants' roles from mere transaction recorders into analysts and strategic partners for management.

METHOD

This study employs a qualitative approach using a library research method to examine the implementation of Artificial Intelligence technology in financial accounting processes. This approach was selected because the study aims to obtain a comprehensive understanding of the concepts, developments, and implications of Artificial Intelligence usage based on previous theoretical and empirical studies. Library research enables researchers to integrate various relevant research findings in order to construct a systematic and in depth analytical framework (Creswell & Poth, 2018).

The data sources used in this study consist of reputable national and international scientific journals, accounting and information technology textbooks, as well as official reports from professional institutions and international organizations discussing Artificial Intelligence and financial accounting. The literature was selected through a screening process by considering topic relevance, source credibility, and publication year to ensure that the information remained current. Data collection techniques were conducted by identifying, reviewing, and classifying literature according to the research themes, namely AI concepts, financial accounting, and AI integration in accounting processes (Tranfield et al., 2003).

The data analysis technique employed is content analysis using a descriptive analytical approach. This analysis was carried out by interpreting and comparing findings from various literature sources to identify patterns, benefits, and challenges in implementing Artificial

Intelligence in financial accounting. The analysis results were then presented narratively to provide a clear and structured overview of the research topic. This approach is expected to generate objective conclusions and serve as a basis for future research and accounting practices (Miles et al., 2014).

RESULTS AND DISCUSSION

AI Implementation in Financial Accounting Processes

The implementation of Artificial Intelligence in financial accounting processes has covered nearly all stages of the accounting cycle, ranging from data collection to financial statement preparation. AI based systems are capable of automating transaction data input processes through the scanning and reading of digital documents such as invoices, receipts, and payment proofs. This technology utilizes optical character recognition (OCR) and machine learning to extract financial information accurately (Baldwin et al., 2020). At the transaction recording stage, AI plays a role in automatically classifying accounts based on historical data patterns. Machine learning algorithms are capable of recognizing transaction characteristics and determining appropriate accounts without human intervention. This accelerates the recording process and reduces the risk of classification errors commonly found in manual systems (Romney & Steinbart, 2021).

In addition to recording, AI is also utilized in account reconciliation processes. AI systems can compare data from various sources, such as bank statements and internal company records, to identify discrepancies or inconsistencies. Reconciliation processes that previously required significant time can now be performed in real time with higher accuracy levels (Kokina & Davenport, 2017). In financial statement preparation, AI assists in processing financial data in an integrated and systematic manner. AI based systems are capable of generating financial statements in accordance with applicable accounting standards while adjusting them to user requirements. This improves the consistency and reliability of financial reports produced (Kieso et al., 2020).

AI also plays an important role in analyzing corporate financial performance. Through intelligent analytical capabilities, AI systems can identify trends, patterns, and anomalies in financial data that are difficult to detect manually. This information is highly valuable for management in evaluating performance and formulating business strategies (Moll et al., 2020). In the context of auditing and internal control, AI is utilized to detect potential fraud and reporting errors. AI based auditing tools can continuously monitor financial transactions and identify suspicious activities. This enhances the effectiveness of internal controls and audit quality (Vasarhelyi et al., 2017).

Thus, the implementation of AI in financial accounting processes demonstrates significant potential in improving efficiency, accuracy, and the quality of financial information. Comprehensive AI integration into accounting systems makes accounting processes more adaptive to modern business needs and dynamic economic environments.

Benefits of AI Implementation

The implementation of Artificial Intelligence in financial accounting provides various significant benefits for organizations. One of the primary benefits is increased efficiency in time and operational costs. Accounting process automation reduces the need for labor in routine activities, enabling companies to allocate resources more optimally (Davenport & Ronanki, 2018). In addition to efficiency, AI also improves the accuracy of financial data. AI based systems are capable of processing large amounts of data with lower error rates compared to manual processes. This is important for maintaining the reliability of financial statements and minimizing the risk of recording errors (Baldwin et al., 2020).

Another benefit of AI implementation is the reduction of fraud and reporting error risks. With its ability to detect anomalies and unusual patterns, AI can assist companies in identifying potential fraud at an early stage. This supports the establishment of stronger internal control systems (Appelbaum et al., 2017). AI also enables the presentation of

 e-ISSN 3089-3623

financial information in real time. Rapid and accurate information availability helps management make timely decisions, especially in dynamic and competitive business conditions. With AI support, companies can respond to market changes more quickly (Marr, 2019).

From a human resource perspective, AI implementation helps transform accountants' roles from mere transaction recorders into analysts and strategic advisors. Accountants can focus more on value added activities, such as financial analysis, strategic planning, and decision making (Sutton et al., 2016). The implementation of AI also improves transparency and accountability in financial reporting. Digitally documented and automated processes facilitate transaction tracking and audit trails. This increases stakeholder trust in corporate financial information (Vasarhelyi et al., 2017). Overall, the benefits of AI implementation in financial accounting are reflected not only in operational efficiency but also in improved information quality and the strategic role of accounting functions within organizations.

Challenges and Implementation Barriers

Despite offering various benefits, the implementation of Artificial Intelligence in financial accounting faces several challenges that require attention. One of the major obstacles is the high initial investment cost required for technological infrastructure procurement, system development, and maintenance of AI based software. This condition becomes a barrier, especially for small and medium sized enterprises (Frey & Osborne, 2017). In addition to cost issues, the readiness of human resources is also an important challenge. AI implementation requires accountants to possess new competencies, such as understanding information technology and data analysis. Limited human resource capabilities in operating and understanding AI systems can hinder optimal technology utilization (Sutton et al., 2016).

Another challenge relates to organizational cultural change. AI implementation often generates resistance from employees concerned about human roles being replaced by technology. Therefore, management must adopt appropriate approaches to ensure acceptance and adaptation to new technologies (Moll et al., 2020). Financial data security and confidentiality issues are also major concerns in AI implementation. AI based systems process sensitive financial data, making the risks of data leakage and misuse necessary to manage carefully. Companies need to implement adequate security systems to protect financial information (Vasarhelyi et al., 2017).

In addition, ethical aspects of AI usage also require attention. The use of non transparent algorithms may create bias and errors in decision making. Therefore, companies must ensure that the AI systems utilized are ethically and professionally accountable (Russell & Norvig, 2021). Regulatory challenges are also important factors in AI implementation in accounting. Rapid technological developments are often not accompanied by adequate regulatory updates. This creates legal uncertainty regarding the use of AI in financial reporting and auditing (IAASB, 2020).

Thus, the successful implementation of AI in financial accounting requires careful planning, technological and human resource readiness, and effective risk management. Addressing these various challenges is essential to ensure that AI can provide maximum benefits for organizations.

CONCLUSION

The implementation of Artificial Intelligence technology in financial accounting processes has brought significant changes to how organizations manage and report financial information. AI enables the automation of various accounting stages, ranging from transaction recording and account reconciliation to financial statement preparation and performance analysis. With its ability to process data quickly and accurately, AI contributes to improving operational efficiency, financial reporting quality, and the transparency and accountability of financial information. In addition to technical benefits, AI implementation

also affects the changing role of the accounting profession. Accountants are no longer focused solely on routine administrative work but are shifting toward more strategic roles, such as financial analysis, planning, and data driven decision making. AI support enables accountants to provide greater added value for organizations while improving managerial decision making quality amid increasingly complex business dynamics. Nevertheless, the successful implementation of AI in financial accounting depends heavily on the readiness of technological infrastructure, human resource competencies, and risk management covering data security, ethical, and regulatory aspects. Therefore, companies need to formulate comprehensive and sustainable implementation strategies to maximize the benefits of AI. Future research is expected to empirically examine the impact of AI implementation on financial performance and the quality of financial reporting across various types and scales of organizations.

REFERENCES

Aditiarno, R., & Rosalina, R. R. (2025). DIGITALIZATION OF ARTIFICIAL INTELLIGENCE-BASED FINANCIAL REPORTS AND ITS IMPLICATIONS FOR THE ACCOUNTING PROFESSION IN INDONESIA. *EKBIS (Economics & Business), 13*(1), 323-329.

Aileen, F. (2024). The Use of Artificial Intelligence (AI) Technology in Accounting Processes: An Analysis of the Benefits and Challenges of Implementation. *EKOMA: Journal of Economics, Management, and Accounting, 3*(5), 695-704.

Appelbaum, D., Kogan, A., Vasarhelyi, M., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. *International Journal of Accounting Information Systems, 25*, 29-44.

Baldwin, A. A., Brown, C. E., & Trinkle, B. S. (2006). Opportunities for artificial intelligence development in the accounting domain: The case for auditing. *Intelligent Systems in Accounting, Finance and Management: International Journal, 14*(3), 77-86.

Brynjolfsson, E., & McAfee, A. (2017). *Machine, Platform, Crowd: Harnessing Our Digital Future*. W. W. Norton & Company.

Creswell, J. W., & Poth, C. N. (2018). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches*. Sage Publications.

Davenport, T. H., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review, 96*(1), 108-116.

Dyah, A., Imro'ah, A. A., Mildazani, M., Putri, S. A., & Situmeang, S. S. (2025). The Role of Digital Technology in Improving the Quality of Financial Accounting in 2025: A Systematic Literature Review. *Journal of Economics and Management Academic, 2*(4), 520-528.

Frey, C. B., & Osborne, M. A. (2017). The future of employment: How susceptible are jobs to computerisation? *Technological Forecasting and Social Change, 114*, 254-280.

Hajatina, H., & Hasanah, U. (2025). Synergy of Organizational Culture, Risk Management, and Digital Transformation in the Implementation of Artificial Intelligence in Business Accounting. *Journal of Management and Business, 3*(3), 119-138.

Hall, J. A. (2018). *Accounting Information Systems*. Cengage Learning.

Hariyani, H., & Indrabudiman, A. (2025). Trends and Dynamics of Artificial Intelligence-Based Accounting Development: A Systematic Literature Review on Implementation, Challenges, and Digital Transformation Opportunities. *Innovative: Journal of Social Science Research, 5*(4), 7211-7225.

Horngren, C. T., Datar, S. M., & Rajan, M. V. (2019). *Cost Accounting: A Managerial Emphasis*. Pearson Education.

International Accounting Standards Board. (2021). Conceptual Framework for Financial Reporting.

International Auditing and Assurance Standards Board. (2020). The Impact of Technology on the Audit.

Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). *Intermediate Accounting*. Wiley.

Kokina, J., & Davenport, T. H. (2017). The emergence of artificial intelligence: How automation is changing auditing. *Journal of Emerging Technologies in Accounting, 14*(1), 115-122.

Krisdianto, D. (2024). Financial Technology Implementation Strategies and Their Influence on Corporate Financial Performance: A Case Study of Accounting Professionals in the Digital Era. *INNOVATIVE: Journal of Social Science Research, 4*(2), 1543-1550.

Lacity, M., & Willcocks, L. (2018). *Robotic Process Automation and Risk Mitigation*. SB Publishing.

Maulana, I. (2025). ChatGPT vs Accountants: Challenges and Opportunities of Artificial Intelligence in Accounting. *Journal of Multidisciplinary Education Research, 2*(5), 237-244.

Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook*. Sage Publications.

Moll, J., & Yigitbasioglu, O. (2019). The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *The British Accounting Review, 51*(6), 100833.

Munawarah, I. (2024). The Effect of Artificial Intelligence on Financial Audits: Improving Efficiency and Addressing Challenges in the Digital Era. *GICI Journal of Finance and Business, 16*(2), 125-135.

Nainggolan, E. P. (2024). The Effect of Artificial Intelligence on the Effectiveness of Accounting Systems. *Balance: Journal of Accounting and Management, 3*(1), 49-54.

Natanael, Y. A., Ilmi, B., & Jamaris, E. (2023). The Use of Artificial Intelligence Technology in Financial Audit Processes: Challenges and Opportunities. *Journal of Contemporary Accounting and Finance (JAKK), 6*(1), 174-181.

Nisaa, R. K., Bahrim, S. M. S., & Kustiwi, I. A. (2024). Digital Technology and Internal Audit Transformation on Financial Reporting Treatment: A Literature Study. *Journal of Accounting Science Pearls, 2*(2), 263-277.

Nugrahanti, T. P., Puspitasari, N., Andaningsih, I. R., & Soraya, Q. F. E. (2023). Transformation of Accounting Practices Through Technology: The Role of Artificial Intelligence, Data Analytics, and Blockchain in Accounting Process Automation. *West Science Journal of Accounting and Finance, 2*(03), 213-221.

Pasyarani, L. (2023). Revitalizing Accounting Through the Application of Artificial Intelligence. *Journal of Data Science, 3*(2).

Pratama, M. N. S., Nahong, M. S., Nggi, S. A., & Bhebhe, M. C. (2023). The Influence of Artificial Intelligence in Financial Audit Processes: Challenges and Opportunities in the Digital Era. *Journal of Research and Community Service Locus, 2*(12), 1181-1190.

Rifqi, M. A., & Latifah, E. (2023). Application of Technology in Enhancing Islamic Accounting. *JIAR: Journal of International Accounting Research, 2*(01), 63-73.

Romney, M. B., & Steinbart, P. J. (2021). *Accounting Information Systems*. Pearson Education.

Russell, S., & Norvig, P. (2021). *Artificial Intelligence: A Modern Approach*. Pearson Education.

Santoso, S. I., Syahdan, R., & Mokoginta, R. M. (2025). Fintech: Accounting and Management Science. *Journal of Marketing Management and Innovative Business Review, 3*(1), 59-64.

Sawitri, A. P., Sukandani, Y., Adi, B., Rachman, M. M., Ariprabowo, T., & Hartini, C. M. S. (2024). Integrating AI Technology in MSME Financial Recording in Gedangan Village, Gedangan District, Sidoarjo. *Ekobis Abdimas: Journal of Community Service, 5*(2), 48-56.

Sutton, S. G., Holt, M., & Arnold, V. (2016). "The reports of my death are greatly exaggerated" Artificial intelligence research in accounting. *International Journal of Accounting Information Systems, 22*, 60-73.

Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management, 14*(3), 207-222.

Vasarhelyi, M. A., Kogan, A., & Tuttle, B. M. (2015). Big data in accounting: An overview. *Accounting Horizons, 29*(2), 381-396.