

## Exploring the Role of Artificial Intelligence in Accounting Information Systems: A Literature Review\*

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### Abstract

Information technology has a significant impact on the development of accounting information systems. Recently, the influence of artificial intelligence has become increasingly significant, and it is expected to expand even further in the coming years. Therefore, main goals of the paper are to analyse the current state and opportunities of artificial intelligence applications in accounting information systems, and to examine the implications of AI application on accounting information systems, focusing on key benefits, challenges, and the skill requirements for professional accountants. The analysis is based on a review of recent academic and professional literature. Relevant academic studies were collected using the Web of Science database. The research is focused primarily on the literature published in the period from 2020 to 2025. According to the research results, AI usage varied across organisations. According to the literature review, machine learning is the most commonly utilised artificial intelligence technology. The findings highlighted various applications and opportunities for implementing artificial intelligence into accounting information systems. It is identified that artificial intelligence impacts all stages of accounting processes, especially data analysis and financial reporting. The findings of this paper provide insight into the current use and opportunities of the implementation of artificial intelligence in accounting information systems and outline the implications of artificial intelligence applications for accounting information systems. This paper may be particularly relevant to academics seeking to align accounting curricula with current AI adoption trends in AIS, as well as to professional accountants interested in the role of artificial intelligence in accounting.

**Keywords:** artificial intelligence, accounting information systems, digital accounting

### Introduction

Information technology has long been an integral component of accounting information systems (Romney and Steinbart, 2018) and remains one of the key drivers of their ongoing evolution (Mancini et al., 2013). Developments in digital technologies, such as artificial intelligence, big data and cloud, affect the nature of the tasks performed by professional accountants, the way they perform their work and create value within organisations, and this influence is expected to expand in the near future (Moll and Yigitbasioglu, 2019; Tiron-Tudor et al., 2025). According to forecasts by the European Commission (2023), technologies such as cloud computing, big data and artificial intelligence are expected to be utilised by at least 75% of companies in the European Union by 2030. According to World Economic Forum survey, artificial intelligence and information processing technologies are predicted to have the most significant influence on shaping the future of work, with 86% of respondents expecting these technologies to transform their businesses by 2030 (World Economic Forum,

2025, p. 5). The impact of digital technologies on daily work of accountants has not yet been sufficiently researched (Moll and Yigitbasioglu, 2019).

Researchers have observed a growing trend towards integrating artificial intelligence solutions into business and highlighted the need for further in-depth studies in accounting (Stancu and Duțescu, 2021; Bonsón et al., 2023). The need for further research on the integration of AI in accounting is further emphasised by the fact that, among new technologies, AI-based technologies are expected to have the most significant impact on the roles and tasks of accounting employees (Lehner et al., 2022). Despite the long history of information technology use in accounting, many accounting information systems struggle to adapt to new technologies (Kureljusic and Karger, 2024), and a research gap exists regarding the integration and impact of advanced technologies within accounting information systems (Al-Khoury et al., 2025).

Accounting information system is defined as “a system that collects, records, stores, and processes accounting and other data to produce information for decision makers” (Romney and Steinbart, 2018, p. 36). It comprises interrelated components, including people, procedures and instructions, data, software, information technology infrastructure, and internal controls and security measures, to produce useful financial information that users may need to make decisions (Romney and Steinbart, 2018).

According to Al-Khoury et al. (2025), previous research on the integration and impact of advanced technologies within AIS can be grouped into four thematic clusters. In this study, the focus is on the group related to “technology used to enhance accounting procedures”. This paper focuses on artificial intelligence because it has enormous potential to transform accounting processes and, as it continues to develop, presents both great opportunities and significant challenges for accounting professionals (ACCA, 2024).

Accordingly, the main research question addressed is: what role does artificial intelligence play in accounting information systems? Therefore, main goals of the paper are to analyse the current state and opportunities of artificial intelligence applications in accounting information systems, and to examine the implications of AI application on accounting information systems, focusing on key benefits, challenges, and the skill requirements for professional accountants. The analysis is based on a review of recent academic and professional literature. Therefore, the results could be of interest to various groups, especially to accounting educators who update the accounting curricula in line with the latest trends in the application of information technology in accounting, as well as to professional accountants.

The paper is organised as follows. The next section outlines the research methodology, followed by an analysis of the current state and opportunities of artificial intelligence applications in accounting information systems. The following section discusses the implications of AI application on accounting information systems. The final section presents the conclusion.

## **Methodology**

This paper aims to explore the role of artificial intelligence in accounting information systems, by reviewing recent academic and professional literature. Relevant academic papers were selected using the Web of Science database. The analysis included open-access, peer-reviewed articles, restricted to English-language publications classified under the Research Areas of Business and Economics. The keywords used in the search included: "artificial intelligence", "accounting information systems", "accounting systems", "digital accounting", "financial reporting" and "artificial intelligence in accounting". The review targeted studies published between 2020 and 2025, in order to capture current practices and emerging trends in the application of artificial intelligence in accounting information systems. A total of 22 studies were retrieved from Web of Science, further supplemented by additional sources identified through snowball sampling and professional literature. The selected papers cover a wide range of geographical areas and utilise various research methods, including systematic literature reviews, interviews, surveys and case studies. In addition to academic papers, professional publications were also analysed to gain insight into current practices and trends in accounting. Professional publications were searched directly on the official websites of leading accounting bodies (such as ACCA), and only the most recent publications relevant to the research topic were included. In order to obtain the latest statistical data related to the use of artificial intelligence, with an emphasis on accounting, the Eurostat database was used. The discussion of these literature is presented in the following sections.

## **Analysis of the current state and opportunities of artificial intelligence applications in accounting information systems**

Accounting has long been influenced by technological advancements and, more recently, by artificial intelligence, whose recent development and growing accessibility suggest much greater impact in the future (ACCA, 2024, p.3).

Artificial intelligence (AI) refers to “the ability of machines to understand, think, and learn in a similar way to human beings, indicating the possibility of using computers to simulate human intelligence” (Pan, 2016, p. 409). Artificial intelligence is a broad category covering a wide range of technologies and approaches used for various tasks (Kureljusic and Karger, 2024), however, not all of its aspects are relevant to accounting (Kokina and Davenport, 2017). It can be categorised as “weak”, “strong”, and “super” artificial intelligence (Duong, 2024, p. 5). Weak artificial intelligence is designed and trained to perform a particular task, but its capabilities remain limited and cannot extend beyond its programmed capabilities (Duong, 2024), and currently, only “weak” or “narrow” artificial intelligence is available in accounting practice (Duong, 2024; Kureljusic and Karger, 2024).

Kokina et al. (2025) categorise artificial intelligence into “simple AI” technologies and “complex AI” technologies. Their study found that “simple AI” technologies, such as key data extraction from documents, optical character recognition and basic machine learning, are widely used in audit practice, while “complex AI” tools, such as deep learning neural networks and generative AI, are still in the experimental stage. They also found that audit clients are not yet using complex artificial intelligence in financial reporting (Kokina et al., 2025, p. 2).

The study by Bakarich and O’Brien (2021, cited in Guş and Mangiuc, 2022) highlighted that, although AI technologies are not currently widely used in accounting, accounting professionals anticipate a significant impact over the next years. In the European Union in 2024, according to the Eurostat survey (2025), 13% of enterprises used artificial intelligence technologies, with no single AI technology dominant among users. Enterprises have used artificial intelligence technologies for various purposes, and among the enterprises that reported using AI, around one-fifth used at least one AI technology for accounting, controlling or finance management. Large enterprises leading in this regard (ACCA, 2024; Eurostat, 2025).

Mihai and Duţescu (2022) observed that the level of the implementation of AI applications to date is not high. According to Jackson and Allen (2023), the accounting profession continues to underutilise AI technologies. A recent ACCA study (2024) also revealed that the speed and extent of AI adoption in accounting vary across organisations, and that no single artificial intelligence application is dominant.

Following the TOE framework Mihai and Duţescu (2022) highlighted that the successful adoption of AI in accounting information systems depends on technological, organisational, and environmental factors. In that context authors highlighted several key factors, including the importance of the available AI solutions on the market at affordable prices and with a clear description; the interest of top management in improving the company’s activities using AI solutions; the level of knowledge and digital skills of the employees; the existence of clear guidelines and training for new solutions; as well as the role of the government in providing better regulations. According to Jackson and Allen (2023) security and privacy concerns, the importance of certain organisational factors, particularly support from top management and staff, and the understanding of the technology's relative advantage, are important in the decision to adopt AI.

Organisations that have adopted artificial intelligence in accounting are using AI technologies to enhance core accounting processes (ACCA, 2024), in which it can significantly transform two stages: the analysis and dissemination of financial and nonfinancial information. According to the study by Yi et al. (2023), opportunities related to the use of artificial intelligence include automating repetitive tasks and generating more accurate and objective outputs.

According to a study by Lee and Tajudeen (2020), various AI-based accounting software are adopted across organisations, and some of them are tools for depositing document images, automatically capturing invoice information, monitoring invoice approvals, managing risks, and tracking users’ activities. According to results of the ACCA study (2024), the most popular AI solutions adopted in accounting include data analysis and reporting (implemented by 33% of surveyed organisations), followed by applications in financial planning and analysis (31%), invoice and payment processing (28%), office productivity (28%), and accounts payable or accounts receivable (24%).

According to CPA (2025) study, organisations are investing in AI tools that accelerate common tasks such as bank reconciliations, transaction coding, month-end close and reporting. AI integration with accounting software enables AI agents to work directly with source data, reducing processing latency and enhancing data fidelity; however, application programming interfaces capabilities remain somewhat limited and less open, highlighting the need for future development of standards-based platforms (CPA.com, 2025).

Kokina et al. (2025) highlighted machine learning and automation as key technologies for accounting and auditing. Machine learning, a subfield of artificial intelligence, is among the most popular AI methods (Kureljusic and Karger, 2024) and a widely discussed topic in recent years (Stancu and Duțescu, 2021).

Accounting information systems are rules-based, and given the central role of numbers in accounting, machine learning offers a wide range of opportunities (ACCA, 2024, p. 10). Machine learning enables the automation of everyday accounting activities, for example reconciliation processes that currently require human intervention (Stancu and Duțescu, 2021, p.751), and complex, decision-based tasks (Ayinla et al., 2024). One of the use cases for which artificial intelligence and machine learning techniques are often used in accounting practices is forecasting, for example, forecasting profit and loss variables (Kureljusic and Karger, 2024), which helps companies forecast future financial trends and adjust their strategies (Darmawati et al., 2025).

Accounting information systems can enhance decision-making within an organisation by delivering accurate and timely information (Romney and Steinbart, 2018). Based on this data, machine learning can improve financial forecasts by enabling more accurate data-driven predictions, for example, by analysing historical payment data and other relevant factors, machine learning can predict which invoices are likely to be paid late (ACCA, 2024, p. 10).

Kureljusic and Karger (2024) summarised existing findings on the use of AI for forecasting purposes in financial accounting and identified three main application areas: bankruptcy prediction, financial analysis, and fraud and error detection. For the successful integration of AI-based predictive models into accounting information systems, it is essential to have concrete information regarding their maintenance. The authors point out that previous studies have not evaluated the period after which the forecast models have to be retrained to ensure they continue making reliable predictions, which may partly explain why AI predictions often remain at the pilot project level.

In accounting, robotic process automation software is certainly important as it automates the input, processing, and output of data to streamline repetitive, everyday tasks (Cooper et al., 2019, p.15). According to Ayinla et al. (2024), the integration of artificial intelligence and machine learning with robotic process automation (RPA) significantly enhances efficiency and accuracy in accounting processes. According to Bakarich and O'Brien (2021, cited in Karcioğlu and Binici, 2023, p. 228), robotic process automation and machine learning have not yet been widely adopted by public accountants or their clients.

Machine learning focuses on analysing structured data, while the most advanced form of the machine learning process, called deep learning, seeks to analyse structured or unstructured data, which could have the ability to analyse accounting information in a structured form critically, but also to interpret in context relevant unstructured information that exists in the form of images or text (Guşe and Mangiuc, 2022). Moreover, this is especially important given that today data availability has increased and is no longer only structured and numerical but also unstructured, represented by text, images, and video (Stancu and Duțescu, 2021, p. 752). A type of artificial intelligence that “refers to a field of deep learning that enables machines to interpret and make decisions based on visual data like images” is called computer vision (ACCA, 2024, p. 14). In accounting, for example, computer vision technology can automatically extract data from invoices, receipts and financial reports in document processing, significantly reducing manual data entry time and errors (ACCA, 2024, p. 14).

A technology with high potential to impact financial reporting is natural language processing technology, which is used to automated financial reports, and analyse and extract key information from financial documents, enabling users to quickly gather insights and identify trends (ACCA, 2024).

Generative artificial intelligence, which is still evolving technology, can be used in financial reporting and analysis for various purposes, for example, to create descriptions that explain financial performance, articulate risks, highlight key trends, and adapt the language of reports to different audiences (ACCA, 2024, p. 17).

## **Discussion of the implications of AI application on accounting information systems**

Implementation of artificial intelligence technologies into accounting information systems entails both significant benefits and challenges. Some of the main benefits of AI implementation are ability of artificial intelligence to improve data accuracy and security, reduce human error, automate repetitive tasks, increase accuracy and efficiency of data analysis, financial reporting and financial forecasting (Yi et al., 2023; ACCA, 2024; Kureljusic and Karger, 2024; Darmawati et al., 2025; Tlili, 2025).

The level of implementation and success of AI also depends on other digitalization and automation solutions that organisations already use, such as cloud computing or robot process automation (Mihai and Duțescu, 2022). For example, integration of RPA with AI and machine learning enhances the accuracy of financial data processing by reducing human errors, increases efficiency by automating time-consuming tasks, and enables AI-enabled RPA to analyse financial data to aid better decision-making and forecast future trends, supporting the transformation of accountants' roles from record-keepers to strategic advisors (Ayinla et al., 2024).

According to a study by Lee and Tajudeen (2020), use of AI-based accounting software has accelerated productivity, improved efficiency, enhanced customer service, supported flexible working styles, strengthened process governance, and reduced human workload. Mohammed and Wahhab (2024) found a strong correlation between the implementation of artificial intelligence in accounting software and its positive effects on the reliability and accuracy of financial reports. The authors reported that artificial intelligence significantly improves the accuracy and efficiency of financial reporting and facilitates predictive analytics (Mohammed and Wahhab, 2024). Oweis (2025) measured the impact of AI on accounting efficiency and accuracy across the banking, energy, and telecommunications sectors and found that AI integration significantly improves accounting efficiency, reducing manual processing time by 44%, increasing financial reporting accuracy by 20%, and financial forecasting accuracy by 25%.

The rapid development of new technologies has also raised concerns about human rights, data security, privacy, and ethical issues, particularly regarding artificial intelligence tools with high levels of automation, data collection and manipulation, and possible inherent biases (Bonsón et al., 2023). Particular attention should be paid to highly autonomous AI tools, so-called algorithmic decision-making systems (ADS), as their application raises both practical and ethical concerns because decision-making is left to machines (Bonsón et al., 2023).

Ethical challenges that organizations face when implementing AI technologies include data privacy and algorithmic bias, that organisations face when implementing AI (Oweis, 2025). Lehner et al. (2022) identified five significant ethical challenges of AI-based decision-making in accounting: objectivity, privacy, transparency, accountability and trustworthiness.

Potential risks and challenges related to the use of AI, such as the need for skilled workforce, high costs of AI integration, data privacy concerns, the lack of transparency in AI decision-making (“black box problem”), model interpretability and the dependence of AI on high-quality data, represent significant barriers to the application of AI in accounting (Yi et al., 2023; Mohammed and Wahhab, 2024; Odonkor et al., 2024; Tlili, 2025).

Adoption of AI technologies demands significant investments and technical skills of accountants, which is not present in all organisations (Darmawati et al, 2025). A less skilled workforce may resist using technology and thus hinder the implementation (Darmawati et al, 2025). Accountants need to develop appropriate set of knowledge and skills to be able to successfully use AI technologies, including IT knowledge and skills, being creative and critical-thinking, and stay updated on accounting developments (Gavrilova and Gurvitsh-Suits, 2020). However, some accountants self-assessed a low understanding of key emerging digital technologies, including artificial intelligence (Busulwa et al. 2025). And some accountants suggested that their artificial intelligence knowledge is limited, as they reported that they are aware of the meaning but had little or no understanding of artificial intelligence basic components or wide range of its potential applications (Gavrilova and Gurvitsh-Suits, 2020).

According to Leitner-Hanetseder et al. (2021) the tasks and skills for accountants will be subject to major changes in the next 10 years due to AI based technologies, while “core” roles and tasks will continue to exist, and “new” roles will require humans to collaborate with AI-based technology. According to authors, artificial intelligence will lead to an increased need for highly skilled workforce and, contrary to some beliefs, will not replace humans but will collaborate with them (Leitner-Hanetseder et al., 2021).

## **Conclusion**

Based on the literature review, it can be concluded that AI has significant potential to transform accounting information systems. The literature review highlighted that among artificial intelligence technologies, machine learning stands out as the key and most widely adopted technology in accounting information systems (ACCA, 2024; Kureljusic and Karger, 2024; Kokina et al., 2025). According to the results of the literature review, there are differences in the implementation of artificial intelligence technologies across organisations, considering different characteristics such as organisation size, with larger organisations adopting them to a greater extent than medium and small organisations, where adoption is relatively low (Duong, 2024; ACCA, 2024; Eurostat, 2025). The extent of artificial intelligence implementation in accounting varies across organisations, and there is no single dominant application (ACCA, 2024; Eurostat, 2025).

AI improves all stages of accounting processes, especially data analysis and financial reporting (ACCA, 2024; Ayinla et al. 2024). Some of the ways in which artificial intelligence can improve the accounting process are: automate repetitive tasks, reduce human errors, automate data collection and simplify data classification, increase the accuracy of financial data processing, and improve financial reporting and forecasting (Lee and Tajudeen, 2020; Yi et al., 2023; Kureljusic and Karger, 2024; Darmawati et al., 2025; Tlili, 2025).

Organisations also face numerous challenges when implementing artificial intelligence. In the literature, the most frequently highlighted challenges include ethical issues, such as data privacy and security, algorithmic bias, lack of transparency in AI decision-making, limited financial data for AI systems, and a lack of qualified professionals as well as significant investments (Gavrilova and Gurvitsh-Suits, 2020; Lehner et al., 2022; Bonsón et al., 2023; Mohammed and Wahhab, 2024; Tlili, 2025; Darmawati et al., 2025). Artificial intelligence is also driving the transformation of accountants' roles from record-keepers to strategic advisors (Ayinla et al., 2024), creating a need to develop new knowledge and skills. Given that the successful application of artificial intelligence requires professional accountants to develop appropriate knowledge and skills related to AI, a recommendation for future research is to investigate the extent to which accounting curricula are aligned with labour market demands, as well as conduct empirical research.

A limitation of this paper is that the literature review was conducted using only the Web of Science database, focusing only on peer-reviewed open-access articles written in English, and the keywords used for literature selection may have resulted in overlooking some relevant studies. The paper provides a valuable overview of the role of AI in accounting information systems, and it may be useful to various interested stakeholders, especially academics and professional accountants, in researching the application of artificial intelligence in accounting.

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