

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