

A bibliometric analysis: Role of Artificial Intelligence on Accounting

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Abstract

Regarding artificial intelligence, this article aims to review previous research conducted by leading researchers on artificial intelligence, with a focus on the field of accounting through bibliometric analysis. Furthermore, this study will examine the impact of artificial intelligence on key topics, including auditing, accounting, taxation, and finance, in recent years through literature research. The analysis is conducted using the Scopus database and VOSviewer software, applying VOS mapping and clustering techniques to determine the scientific structure (countries, documents, institutions, keywords), visualize author networks, and identify research trends. The findings of this study will provide a systematic overview of the significant growth in the number of publications on AI. This research is expected to serve as a reference for the development of systematic literature reviews to identify, assess, and interpret all findings on the topic of artificial intelligence in accounting, thus allowing the literature review process to avoid bias and subjective interpretations by researchers.

Keywords: Accounting; Artificial Intelligence; Bibliometrics

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INTRODUCTION

Digitalization has led to structural changes in the economic sector, influencing business process activities that result in increased company productivity, competitive advantage, and effective creation (Chyzhevskaya et al., 2021). Even the government has followed this business trend by developing their online platforms. Terms such as e-commerce, e-banking, robotization, cloud technologies, and blockchains have now created a level of efficiency in the business environment (Novak, 2019). Artificial Intelligence is defined as the ability to interpret external data that results in systems, algorithms, and programs (Kaplan & Haenlein, 2019).

Artificial intelligence encompasses vision, robotics engineering, language, artificial intelligence systems, expert systems, understanding, and natural language (Sutton et al., 2016). Its purpose is to mimic the human brain and make decisions like a human in various situations and conditions (Novak, 2019). Artificial intelligence as a discipline was officially published at the Dartmouth Conference in 1956, initiated by scientist John

McCarthy. The implementation of artificial intelligence provides a competitive advantage for corporate organizations in their social status (Dhamija & Bag, 2020).

AI capabilities in modern financial businesses encompass four dimensions: reporting and management capabilities, IT and AI application capabilities, financial business integration capabilities, and decision-making and planning capabilities. Measurement of capability refers to the use of machines and equipment so that human involvement in operations is conducted from a business and research perspective (Carol; O'Leary, 2013).

Similar to previous industrial revolutions, artificial intelligence is expected to fundamentally change the way business is conducted. New technologies create better businesses, allowing faster entry into new markets, making significant global contributions, and building relationships with potential customers (Svetlana Nikolaevna Kovalenko; et al., 2021).

Accounting, classified as an information system, aligns with information technology to expand its productivity capabilities. Automation, digitalization, and processing of all kinds of data with the help of artificial intelligence will reduce costs and ensure high productivity. This creates opportunities to effectively utilize available resources and information. The gap between the fields of accounting and computer science in artificial intelligence can be bridged by accounting practitioners and researchers, as both combine these two fields to enhance business productivity (Francis, 2013). The accounting profession has changed as a result of the evolution of accounting software, information technology, and recent advances in artificial intelligence. AI activities replace many accounting tasks such as taxation, auditing, and banking, allowing accountants to expand their roles and focus on company growth. Additionally, with the help of AI, data will be generated quickly and have a guaranteed level of accuracy. AI also provides positive outcomes such as increased productivity, improved accuracy, and cost reduction (Svetlana Nikolaevna Kovalenko; et al., 2021).

Artificial intelligence is a revolutionary development that can advance the accounting profession to execute and make strategic decisions more effectively. Accounting practices have a history of using AI, particularly in financial reporting and audit tasks. Oxford University scientists Michael Osborne and Carl Frey (2013) noted that certified accountants are at a 95% risk of automation over the next 20 years, facing job losses as machines take over data analysis and number-crunching roles (Burgess, A. 2017). The job description of accountants today plays a different role; their roles will substantially shift towards consulting, business development, and risk management. The evolution of recent products is more "cloud"-based, such as QuickBooks Online, which appears to force stakeholders to perform some of their company's business bookkeeping tasks, and there will be major modifications similar to those in the taxi/transportation industry when Gojek, Uber, and Grab were introduced.

Based on this background, this research problem examines the impact of artificial intelligence (AI) on the main topics of auditing, accounting, taxation, and finance in recent years through literature research (Bibliometric Analysis) by outlining and mapping cumulative scientific knowledge.

The main objective of this study is to depict or present AI's response to the development of accounting, auditing, taxation, and finance. Specifically, this study will present 1) The response from the fields of accounting, auditing, taxation, and finance to the research on the use of artificial intelligence studied over 22 years; 2) The exploration results from journal publications on the use of artificial intelligence in accounting, auditing, taxation, and finance; 3) The most cited articles on Artificial Intelligence; 4) The most productive authors on Artificial Intelligence articles; 5) The most cited authors on Artificial Intelligence articles; 6) The institutions that conduct the most research on Artificial Intelligence articles; 7) The countries that publish the most Artificial Intelligence articles; 8) The variables (dependent and independent) most frequently used by authors to research Artificial Intelligence articles in the fields of accounting, auditing, taxation, and finance.

LITERATURE REVIEW

AI Technology in Accounting

Deloitte (Deloitte insight, December 2017) describes Industry 4.0 as the integration of digital information from many sources and locations, beginning with manual activities in business, making it easier and more efficient, and accounting is one of them. The presence of advanced technological systems (AI) in the accounting process certainly has positive impacts, such as: increasing work efficiency and effectiveness with results immediately known in real-time; accountants can access data directly from mobile phones, tablets, and virtual reality (VR); and the transparency and accuracy of the data produced can be accounted for.

The integration of artificial intelligence and accounting is not limited to the application of financial robots but also reflects the development of accounting theory against the backdrop of changing times. Currently, theories in the field of accounting are primarily divided into three categories: New Management Accounting Theory, Value Creation Theory, and Intelligent Management Mechanism Theory (Li et al., 2020).

Management accounting is accounting for internal users to provide management information needed to make correct business decisions and improve business management (Sathe, 1978). The New Management Accounting Theory believes that in the era of artificial intelligence, financial personnel still have ample room to develop. Financial robots are created by humans, and their internal working mechanisms are also pre-set by humans. Artificial intelligence technology only replaces programmed and mechanical tasks, and accounting thinking is irreplaceable. A study conducted by

Accenture in 2017 found that even with the emergence of robo-advisors, 68% of customers prefer to use human advisors alongside robo-advisors.

In the context of artificial intelligence, the function of accountants has shifted from original financial accounting to using financial data to provide information support for business units. This requires accounting personnel to change from "executors" to "managers," effectively utilizing financial robots as efficient tools to support work, integrating business and financial information of the company, and providing information consulting services for business departments. Meanwhile, the requirements for accountants have increased, requiring them to be more professional and master comprehensive analytical skills. Future accountants must understand both finance and management.

This theory views that customer value is the premise of company value creation, and shareholder value is the financial result of realizing customer value. Accounting work based on value creation provides information related to cash flow, risk, and time to serve cash flow management, risk management, and strategic management decision-making. The application of artificial intelligence makes the value creation process of accounting companies more transparent. Accounting work is no longer just financial review but through the analysis and processing of financial data to ensure the realization of the company's value creation goals.

Financial robots have broad application prospects and will be fully applied by companies and institutions shortly. The business capabilities of modern financial personnel encompass four dimensions: reporting and management capabilities, IT and AI application capabilities, financial business integration capabilities, and decision-making and planning capabilities. The restructuring of financial personnel capabilities requires not only the self-study of financial personnel but also the joint efforts of accounting education in universities and financial personnel training in companies.

AI Technology in Auditing

The Indonesian Ministry of Finance, in collaboration with IAPI (Indonesian Institute of Public Accountants), has recently developed an AI application called ATLAS, or Audit Tool and Linked Archive System, an Excel-based application useful for helping auditors carry out audit procedures according to audit standards and document the results as a basis for giving opinions. ATLAS was developed by the Financial Profession Development Center, Secretariat General of the Ministry of Finance, and IAPI. The first phase of ATLAS development began in 2017 for the audit planning phase. By 2018, we had completed the reporting phase, so all audit stages were integrated (Gustani, 2020).

KPMG, in collaboration with IBM, successfully implemented the Big Four CPA world by utilizing cognitive systems in the form of the supercomputer Watson. Watson uses artificial intelligence technology, capable of researching thousands of pages of contracts

and documents and then quickly summarizing them. Watson can also review debit and credit data for deposits and withdrawals and then analyze it to obtain accurate financial information (Lin et al., 2015). In Lin et al.'s (2015) research, using artificial intelligence with high fraud detection accuracy, it was found that of the 447 sample companies that had never previously committed fraud, 129 companies committed fraud. According to Lin et al. (2015), detecting 4,444 cases of financial reporting fraud using artificial neural networks (ANN) resulted in accuracy rates of 91% and 92% compared to other methods.

The impact of AI on auditing is evident in data acquisition, transaction processing verification, and reporting (Kokina & Davenport, 2017). By using big data, companies can create processes and analyze complex and incoherent data into meaningful information (Hu, K.-H., Chen, F.-H., Hsu, M.-F., & Tzeng, G.-H.). AI can reduce time and effort for transaction analysis, as well as audit costs. However, professional skepticism is difficult to measure, and AI cannot replace it, only enhancing overall audit efficiency. Decision-making depends on the professional judgment and skepticism of the auditor, which cannot be replaced by AI (Svetlana Nikolaevna Kovalenko; et al., 2021).

Research by (Wu, 2019) suggests that AI can benefit auditors and supervisors in identifying complex processes, reducing complexity and risks to auditors in detecting fraud, and significantly improving internal control. Kokina and Davenport (2017) emphasize that AI has a positive impact on auditing by identifying fraud with various audit algorithms. The power of AI technology increases efficiency, where auditors can focus on aspects that add the most value to the company, such as accuracy and data analysis.

AI Technology in Tax

Tax administration modernization consists of policy reform, administrative reform, and supervisory reform. Regarding administrative reform, Director General of Taxation Sigit Priyadi Pramudito (Certified Public Accountant Magazine Indonesia, April 2015) stated that there will be efforts to strengthen other tax sectors, such as human resources and information technology (Suryanto, 2016). One of the tax facilities to be discussed in this research is related to electronic tax services, specifically e-SPT, which is an application (software) developed by the Directorate General of Taxes (DJP) to facilitate taxpayers in submitting their tax returns (SPT).

The use of e-SPT is intended to ensure that all tax processes and services operate effectively, smoothly, accurately, and are user-friendly for taxpayers, thereby enhancing compliance with tax obligations. Tax revenue targets will be met if supported by appropriate tax incentives and taxpayer compliance in fulfilling obligations. The e-SPT application, also known as the Electronic Tax Return, is a software developed by the tax authority to facilitate taxpayers in submitting their tax returns.

The Tax Authority Circular Number: SE-103/PJ/2011 on technical guidelines for receiving and processing annual notification letters has communicated the tax information system in relation to e-SPT and the Application Service Providers (ASPs) associated with e-filing. The process involves applications submitted by the public, including Application Number, Taxpayer Identification Number (NPWP), and other identification details, as well as a Temporary Registration Certificate, which includes the name and address of the Tax Service Office where the taxpayer is registered. However, e-Registration is still limited and does not function for corporate taxpayers; it is only available for individual taxpayers.

The scope, speed, and depth of the transition to a digital tax administration environment are likely to require a similarly significant and rapid evolution in legal regulations defining the boundaries of tax authority and legal immunity from litigation. The potential need for such legal transition or evolution necessitates special consideration. As recently noted by a consulting firm: "Regulators, lawmakers, and government policymakers have yet to address the implications of AI. Given the speed of AI adoption, they may need to expedite their efforts. However, to do this, they must understand the rules that have evolved in the traditional 'analog' legal environment and those currently in effect."

AI Technology in Finance

In the financial sector, in the past, large banks only trusted a few lenders to assess loans manually. Today, AI enables credit decision-making based on intelligent algorithms, quickly assessing a borrower's risk with complex variables using less human involvement (Wu, 2019). Automation reduces decision-making errors and the risk of debt loss.

According to Korosi et al. (2018), AI enables companies to make better decisions regarding products and prices based on the company's competitive advantage by leveraging large amounts of data and information. For example, AI-driven investment strategies can react more quickly and effectively than those managed by humans, which require more time to process information and often make emotional decisions. AI is also used to identify potential fraud by analyzing large amounts of transaction data, identifying unusual patterns, and providing reports to prevent fraud.

METHODS

This research use primary data sourced from Scopus and Emerald databases for the period 2000–2022, using VOSviewer software for VOS mapping and clustering techniques related to literature on artificial intelligence in the fields of accounting, auditing, and tax.

The research method is carried out in two stages as follows:

I: Search Criteria and Source Identification**

- a. Data Search (Scopus, Emerald Database)
- b. Topic or Keyword Search (TITLE-ABS-KEY (Auditing) OR TITLE-ABS-KEY (Accounting) OR TITLE-ABS-KEY (Tax))

II: Software and Data Mining

a. Data Collection from Scopus is exported in CSV format (comma-separated values), which is used for review, debugging, and statistical analysis of the dataset (Durán-Sánchez et al., 2016).

b. The CSV format is input into OpenRefine software to avoid research bias and for data cleaning and transformation to other formats, a process commonly known as data wrangling.

c. Downloaded Metadata includes authors, affiliations, titles, publication years, citations, abstracts, author keywords, index keywords, references, and other relevant bibliographic information that need to be reviewed and refined using VOSviewer software.

d. To assist management in accelerating research through data visualization, Tableau is used. This involves transforming rigid tabular data into graphical forms, charts, diagrams, geo-mapping, and other formats that make data changes and differences clearer and easier to interpret, using data input from VOSviewer files.

This study employs bibliometric methods to examine the research object. The purpose of using this method is to identify the distribution of citations among the keywords used in studies exploring the intersection of artificial intelligence with accounting, finance, tax, and audit (Jankova, 2018). The databases utilized in this research include Scopus, which is one of the most comprehensive peer-reviewed journal databases (Effendi et al., 2021), and Emerald.

The stages of this research follow a pyramid diagram to systematically review, identify, and analyze the relevant data. This process involves screening based on keywords and research subject areas. After data collection, a verification process is conducted to ensure the accuracy and reliability of the selected data, as well as to check

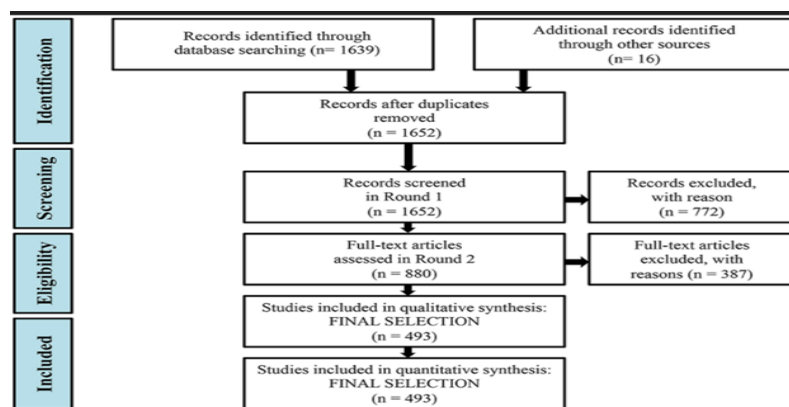


Figure 1. Prisma diagram of the research method

whether the data meets the required quality and quantity standards for the research. Computer systems supported by Artificial Intelligence can enhance performance in daily activities by managing routine transactions. This study requires extensive knowledge of the topic to identify research gaps through a thorough examination of the information published by authors. A review of the literature is presented below.

DISCUSSION

Research Design

This research categorizes topics into four main areas: accounting, auditing, tax, and finance. When an article highlights multiple topic areas, it can be said to contribute to each topic. For example, an article might explore how the quality of internal auditing impacts financial earnings management, as discussed by Joshua G. Coyne et al. (2010).

In categorizing articles by topic area, this study references the classification scheme proposed by Joshua G. Coyne et al. (2010) and Ardiyanto (2018), using the following definitions:

- **Audit** : Studies that cover not only external and internal audits but also include topics such as auditor decision-making, auditor independence, the impact of audits on financial reporting processes, and auditor fees.
- **Accounting** : Studies focusing on financial accounting, cost accounting, management accounting, accounting theory, and accounting information systems.
- **Tax** : Studies addressing issues related to taxpayer decision-making, tax allocation, tax calculation, accounting for transactions to meet tax objectives, tax incentives, or market reactions to tax disclosures.
- **Finance** : Studies that examine decision-making based on information from financial accounting reports.

Tabel 1: Klasifikasi Topik Area

| TOPIK AREA | TAHUN | | | | Total | % |
|--------------|-------------|-------------|-------------|-------------|------------|----------------|
| | 2002 - 2006 | 2007 - 2011 | 2012 - 2016 | 2017 - 2021 | | |
| Auditing | 5 | 9 | 5 | 53 | 72 | 12.52% |
| Accounting | 26 | 87 | 81 | 201 | 395 | 68.70% |
| Tax | 2 | 24 | 9 | 54 | 89 | 15.48% |
| Financial | 1 | 5 | - | 13 | 19 | 3.30% |
| Total | 34 | 125 | 95 | 321 | 575 | 100.00% |

Based on Table 1, it can be observed that the topics covered in the Scopus database published from 2002 to 2021 are as follows: auditing (12.52%); accounting (68.70%); taxation (15.48%); and finance (3.30%).

Visualization of the Topic Area "Scientific Literacy"

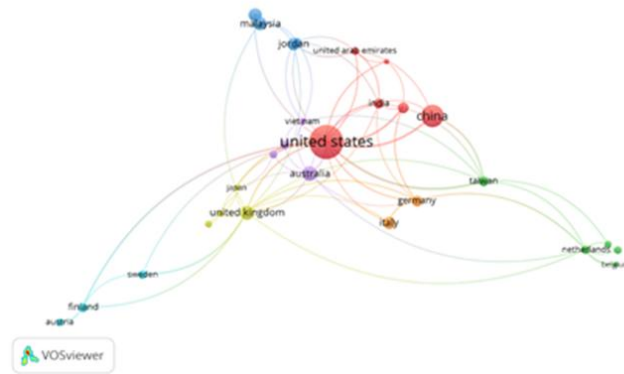


Figure 4. Visualization of Countries Co-authorship

Figure 4 illustrates the co-authorship analysis of countries, with a minimum document threshold for a country (Bianca Baditoiu). Using VOSviewer, nodes and links between them are presented, revealing the presence of 5 clusters, each represented by a different color. The first cluster (red) includes 5 countries: the United States, China, India, and the United Arab Emirates. As shown in the distribution, the United States is the leading country in AI publications with 158 documents (27.33%), followed by China with 69 documents (11.93%), India with 15 documents (2.59%), and the United Arab Emirates with 9 documents.

Currently, the United States (US) is the leading country in AI research, but China is experiencing the fastest growth. According to the Global AI Index by Tortoise Intelligence, China is expected to surpass US AI development in the next 5 to 10 years. The index ranks 54 countries based on their AI capabilities, examining 7 indicators including human talent, infrastructure, research, government strategy, and commercialization. AI has significant potential as a future technology with applications ranging from finance to transportation, which is why many advanced countries are focusing on its development. The next cluster, yellow, consists of only 2 countries but is also a key cluster for this research. It includes the United Kingdom with 27 documents (4.6%) and Japan with 5 documents.

Visualization of Contribution by Year

Based on a search of the Scopus database for Artificial Intelligence from 1984 to 2022, 578 files were obtained.

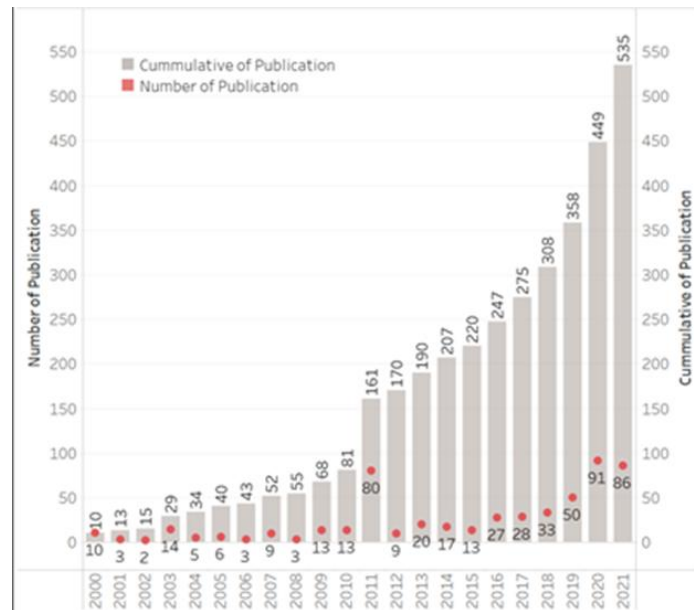


Figure 5 shows a trend of increasing publication numbers over the investigated period. The analysis reveals that between 2000 and 2010, there was a slow growth in the number of publications related to AI. However, in 2011, the number of studies increased by 60%, from 13 in 2010 to 80 in 2011. This phenomenon can be attributed to the 2nd International Conference on Artificial Intelligence, Management Science, and Electronic Commerce (SAIMSEC 2011) held on August 8-10, 2011. China emerged as a leading contributor to AI as an academic discipline (Simon, 1965) and research from various universities. AI also became an important part of the implementation and adaptation in the technology industry (Assyari Abdullah). This industrial phenomenon was first mentioned in Germany in 2011 (Roblek et al., 2016) as a proposal for developing new economic policy concepts in Germany based on high-tech strategies (Mosconi, 2015). This concept has launched the fourth technological revolution, which is based on concepts and technologies including cyber-physical systems, the Internet of Things (IoT), and the Internet of Services (IoS) (Lasi et al., 2014). These involve continuous communication via the internet, enabling sustainable interaction and information exchange not only between people (C2C), between people and machines (C2M), but also among machines themselves (M2M) (Cooper & James, 2009). Additionally, greater interest in the literature is observable from 2016 to 2021, which includes 315 indexed articles, representing 58.78% of the articles published and 31.11% of the total citations over the past 20 years, indicating a significant increase in recent topics.

Visualization Document by Author

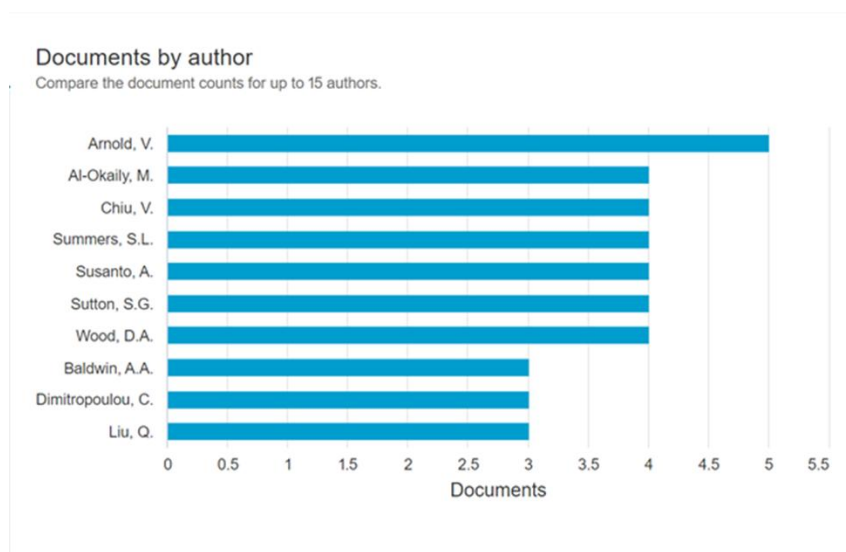


Figure 6. Distribution of the Top 15 Authors by Author

Figure 6 presents the analysis of authors among the total 578 who have published on the AI theme. Only 7 authors (1.25%) have four or more documents associated with their names. The top 10 authors based on the number of citations and documents are shown in Figure 6. The most-cited author is Vasarhelyi, M.A, with 129 citations and 6 documents, followed by Wongsim with 85 citations and 5 documents, and M. Arnold V with 56 citations and 5 documents.

CONCLUSION

The purpose of this study is to review and analyze primary data sourced from Scopus, Emerald database from the period 2000-2022 through VOSviewer software, VOS mapping with clustering techniques regarding artificial intelligence literature in accounting, auditing and tax. This research contributes to the accounting information systems literature by analyzing the methodology used, the main topic areas, the contribution of authors and institutions as well as citation analysis of Scopus and Emerald publications. Several conclusions can be drawn from this research. First, survey is the most widely used methodology by the authors. Second, accounting topical research area is dominated by accounting information system which is in line with the scope of Scopus and Emerald. The aim of Scopus and Emerald is to contribute to advancing knowledge and understanding of digital accounting theory and practice, by promoting high quality applied and theoretical research. Third, authors and institutions contributing to Scopus and Emerald are mainly from the United States, Spain, and Australia. Scopus and Emerald provide quite diverse research articles. The results of this study indicate that Scopus and Emerald are suitable for a wide audience such as academics, graduate students, practitioners, and everyone interested in digital accounting research because the contributors come from different backgrounds.

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