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Artificial Intelligence in Accounting: A Systematic Literature Review and Bibliometric Analysis of Opportunities, Challenges, and Future Directions

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Abstract

This study aims to synthesize and analyze the current state of research on Artificial Intelligence (AI) in accounting, with the objective of developing a conceptual model that demonstrates AI's influence on efficiency, accuracy, and decision-making, alongside policy recommendations for developing countries. Employing a systematic literature review of 250 Scopus-indexed journal articles published between 2015 and 2025, the research applied the keywords "artificial intelligence" AND "accounting profession" OR "financial reporting" OR "audit automation." The selection process involved title and abstract screening, full-text evaluation, and thematic coding. Results indicate a rapid growth in publications since 2023, led by contributions from the United States, China, and India, with emerging participation from developing economies. The field is highly interdisciplinary, dominated by Computer Science and Engineering, and supported largely by public funding. The findings reveal substantial opportunities for AI to enhance operational efficiency, data accuracy, and predictive decision-making, balanced against challenges such as algorithmic bias, cybersecurity risks, and skills gaps. The study concludes that successful AI adoption in accounting requires coordinated efforts across academia, industry, and government. Implications include the need for capacity-building, cross-disciplinary collaboration, and governance frameworks to ensure equitable, ethical, and sustainable AI implementation.

Keywords: Artificial Intelligence, Accounting Profession, Financial Reporting, Audit Automation, Bibliometric Analysis

Introduction

The rapid evolution of Artificial Intelligence (AI) has profoundly influenced various sectors, including accounting, which traditionally relies on structured processes, rules-based systems, and high levels of precision. In recent years, AI tools such as machine learning algorithms, natural language processing, and robotic process automation have transitioned from theoretical concepts to practical applications in accounting functions, including auditing, fraud detection, forecasting, and financial reporting (Abbas, 2025; Aboelfotoh et al., 2025; Ade-Ibijola et al., 2025). These technologies offer unprecedented capabilities for automating repetitive tasks, analyzing vast datasets, and generating insights that support strategic decision-making. For instance, Agarwal et al. (2025) and Agostino et al. (2025) emphasize that AI's ability to process unstructured financial data in real time can significantly improve reporting timeliness, while Albuquerque and Gomes dos Santos (2025) highlight its potential for improving compliance with evolving accounting standards.

The integration of AI in accounting is not merely a technological shift but a paradigm transformation that reshapes the profession's role and value proposition. Alhalwachi et al. (2025) and Alhazmi et al. (2025) note that AI-driven systems can reduce human error, enhance audit quality, and optimize cost structures, thereby increasing operational efficiency. Similarly, Allozi et al. (2025) and Almasria et al. (2025) demonstrate that AI tools are increasingly adopted for predictive analytics, enabling accountants to transition from historical reporting to forward-looking advisory roles. However, this transformation is accompanied by challenges such as algorithmic bias, cybersecurity vulnerabilities, and skill gaps among practitioners (Alruwaili & Mgammal, 2025; Alsharari & Habashi, 2025). The dual nature of AI as both an enabler and a disruptor necessitates a balanced examination of its opportunities and risks.

Global adoption trends reveal that AI's benefits are not uniformly distributed across regions. Developed economies have greater access to advanced infrastructure, digital skills, and regulatory support, while developing countries face resource constraints, inadequate legal frameworks, and resistance to technological change (Alsulami, 2025; Alzeghoul & Alsharari, 2025). Arise and Moloi (2025) argue that without targeted policy interventions, the digital divide in AI adoption may exacerbate economic inequalities. Moreover, cultural and institutional factors significantly influence the pace and manner of AI integration in accounting practices (Ashraf, 2025; Assidi et al., 2025). For example, while AI adoption in North America and Europe focuses on advanced analytics and autonomous decision-making, many developing countries prioritize automating basic bookkeeping tasks.

From a research perspective, there is an increasing interest in mapping AI's influence on accounting through systematic literature reviews and bibliometric analyses to identify research gaps and emerging themes (Awad et al., 2025; Bin-Nashwan & Li, 2025; Bin-Nashwan et al., 2025). Studies such as Bohn et al. (2025) and Cao & Zhang (2025) have traced the evolution of AI-related accounting research, revealing a growing focus on ethical considerations, transparency, and human-AI collaboration. Bibliometric analyses further uncover patterns in publication trends, citation networks, and geographic contributions, offering a macro-level view of the field's intellectual structure (Cheng et al., 2025; Chhetri et al., 2025). These insights are crucial for guiding future research and policy formulation, particularly in contexts where AI adoption is still nascent.

Despite the surge in scholarly interest, there remains a lack of integrative frameworks that connect AI's technological capabilities to its tangible impacts on accounting efficiency, accuracy, and decision-making. Prior studies tend to focus on isolated aspects such as automation benefits (Cuc et al., 2025; Darmawati et al., 2025), audit analytics (Els, 2025; Fornasari & Bannò, 2025), or fraud detection (Ghosn et al., 2025; Guohong et al., 2025) without providing a holistic conceptual model. Furthermore, existing literature often overlooks the policy dimension, especially in the context of developing economies where regulatory clarity and professional training are critical for responsible AI deployment (Gupta, 2025; Harymawan et al., 2025). This gap underscores the need for research that not only synthesizes existing knowledge but also proposes actionable frameworks for real-world application.

Against this backdrop, the present study, titled "Artificial Intelligence in Accounting: A Systematic Literature Review and Bibliometric Analysis of Opportunities, Challenges, and Future Directions", aims to provide a comprehensive synthesis of current research on AI in accounting. Specifically, the study's research objective is to develop a conceptual model showing AI's influence on efficiency, accuracy, and decision-making in accounting, with policy recommendations for developing countries. This objective responds to the need for both academic clarity and practical guidance, ensuring that AI's potential is harnessed while mitigating associated risks. The proposed model will integrate technological, organizational,

and regulatory dimensions, offering a multi-layered understanding of AI adoption in accounting.

The opportunities presented by AI in accounting are substantial. Studies indicate that AI can enhance operational efficiency by automating transaction processing, reconciling accounts, and streamlining audit procedures (Heiling, 2025; Herath & White, 2025). In terms of accuracy, AI algorithms can detect anomalies in financial data that may escape human auditors, thereby improving the reliability of financial statements (Hnatyshyn et al., 2025; Hoxha et al., 2025). Furthermore, decision-making benefits from AI's predictive capabilities, allowing firms to forecast financial performance, manage risks, and optimize resource allocation (Hussein et al., 2025; Ilugbusi & Dorasamy, 2025). Yet, realizing these benefits requires not only technological adoption but also organizational readiness, ethical governance, and stakeholder trust (Jayashree & Jayakani, 2025; Khan et al., 2025).

Conversely, the challenges associated with AI integration cannot be overlooked. Algorithmic opacity, or the "black box" problem, raises concerns about accountability and transparency in financial decision-making (Khoza, 2025; Kishor et al., 2025). Data privacy regulations, cybersecurity threats, and the potential displacement of accounting jobs also pose significant hurdles (Kumar et al., 2025). Moreover, skill gaps in AI literacy among accountants can limit effective adoption, particularly in developing nations where educational resources may be scarce. Addressing these challenges requires a combination of policy interventions, capacity-building programs, and cross-sector collaboration to ensure equitable and ethical AI deployment in accounting systems.

In sum, the intersection of AI and accounting represents both a technological breakthrough and a professional crossroads. While AI offers the potential to revolutionize accounting through enhanced efficiency, accuracy, and decision-making, its successful integration depends on addressing technical, organizational, and policy-related challenges. By conducting a systematic literature review and bibliometric analysis, this study will consolidate existing research, identify thematic trends, and highlight knowledge gaps. The resulting conceptual model and policy recommendations will provide a roadmap for leveraging AI's potential in accounting, particularly in developing countries where strategic adoption can drive sustainable growth and professional advancement.

Literature Review

The integration of Artificial Intelligence (AI) into accounting has gained significant scholarly attention in recent years, as researchers explore its potential to transform efficiency, accuracy, and decision-making. Several studies document how AI technologies such as machine learning, natural language processing, and robotic process automation are being applied to diverse accounting functions, including auditing, fraud detection, and financial forecasting (Abbas, 2025; Agarwal et al., 2025; Leke, 2025; Liu & Zhang, 2025). These tools can handle large, complex datasets and provide real-time analytical insights, reducing manual workloads and enabling accountants to focus on strategic advisory roles (Agostino et al., 2025; Magli & Amaduzzi, 2025). Alhalwachi et al. (2025) and Mohammad et al. (2025) note that AI-powered systems improve data accuracy and consistency, which is critical for reliable financial reporting.

Opportunities of AI in Accounting

Multiple scholars highlight AI's capacity to enhance operational efficiency by automating repetitive and time-consuming processes, such as transaction categorization and reconciliation (Alhazmi et al., 2025; Allozi et al., 2025; Pavlidis, 2025). In auditing, AI-based analytics detect anomalies and potential fraud patterns more effectively than traditional

sampling methods (Cao & Zhang, 2025; Pabel & Akther, 2025). Predictive analytics supported by AI allow organizations to anticipate financial risks and improve resource allocation (Ghosn et al., 2025; Wang, 2025). Furthermore, studies show that AI can facilitate compliance with dynamic accounting regulations by continuously updating rule-based systems (Albuquerque & Gomes dos Santos, 2025; Shazly, ElAlim, & Zakaria, 2025). In emerging markets, researchers such as Maulana et al. (2025) and Vardari & Qabrati (2025) suggest that AI adoption can help close performance gaps with developed economies, provided there is adequate infrastructure and training.

Challenges and Risks

Despite these opportunities, integrating AI into accounting presents notable challenges. Algorithmic bias, lack of transparency in decision-making ("black box" issue), and cybersecurity risks are recurring concerns (Alruwaili & Mgammal, 2025; Neiroukh & Çağlar, 2025). Additionally, AI adoption may lead to job displacement in routine accounting roles, raising ethical and social considerations (Alsharari & Habashi, 2025; Mhlongo, 2025). The skills gap among accounting professionals is another barrier, as many lack the technical expertise to fully leverage AI tools (Jayashree & Jayakani, 2025; Ross & Zhang, 2025). Developing countries face additional constraints, such as inadequate regulatory frameworks and limited access to advanced AI infrastructure (Alsulami, 2025; Tariq, 2025), which can slow adoption and exacerbate global disparities.

Global Adoption and Contextual Factors

AI's integration into accounting varies significantly across regions due to differences in technological readiness, institutional frameworks, and cultural acceptance (Arise & Moloi, 2025; Nuritdinovich, Bokhodirovna, et al., 2025). Developed economies often focus on leveraging AI for advanced analytics and autonomous decision-making, while developing countries prioritize basic process automation (Ashraf, 2025; Taha & Alshurafat, 2025). Institutional theory perspectives suggest that regulatory pressure, normative expectations, and mimetic behavior influence AI adoption patterns in accounting (Assidi et al., 2025; Sukoharsono & Djamhuri, 2025). The literature also underscores the need for localized strategies that account for regional economic conditions and workforce capabilities (Hnatyshyn et al., 2025; Usaj & Gashi, 2025).

Research Trends and Bibliometric Insights

Systematic literature reviews and bibliometric analyses reveal an upward trend in AI-related accounting research, with key themes including audit automation, fraud detection, ethical AI, and human-AI collaboration (Awad et al., 2025; Tiron-Tudor, Rodgers, & Deliu, 2025; Zhang et al., 2025). Bibliometric mapping identifies a concentration of research output from technologically advanced nations, highlighting the underrepresentation of studies from low- and middle-income countries (Bin-Nashwan & Li, 2025; Tiron-Tudor, Labaditis, & Deliu, 2025). Scholars such as Müller & Sidki (2025) and Rawashdeh (2025) emphasize the need for cross-country comparative studies to understand how contextual differences shape AI's impact on accounting practices. Moreover, studies by Fornasari & Bannò (2025) and Sayal et al. (2025) call for more interdisciplinary research linking accounting, computer science, and organizational behavior.

Theoretical and Practical Gaps

While existing research documents numerous technical and operational benefits of AI in accounting, there is a lack of integrated conceptual models connecting these benefits to

strategic decision-making and policy implications. Current studies tend to address discrete issues, such as efficiency gains (Cuc et al., 2025; Wei et al., 2025) or audit improvements (Els, 2025; Ponomarova et al., 2025), without providing a holistic framework. Few studies consider the governance and ethical dimensions necessary for responsible AI deployment, especially in developing economies (Gupta, 2025; Nuritdinovich, Kumar, et al., 2025). This gap highlights the importance of developing models that link technological adoption with regulatory strategies, capacity building, and equitable access.

Overall, the literature portrays AI in accounting as both an enabler of transformative change and a source of complex challenges. The opportunities, ranging from enhanced efficiency and accuracy to predictive decision-making, are balanced by risks related to ethics, transparency, and inclusivity. Global disparities in adoption and limited theoretical integration point to the need for further research. By synthesizing findings from diverse contexts and employing bibliometric methods, future studies can identify patterns, gaps, and directions for sustainable AI adoption. Such efforts will be particularly valuable in shaping policies that ensure AI benefits are equitably distributed across both developed and developing economies.

Method

This study adopts a systematic literature review approach to synthesize existing scholarly research on the application of Artificial Intelligence (AI) in the accounting profession. The review process was conducted by searching for scientific articles published in Scopus-indexed journals, ensuring that the literature analyzed meets high academic standards and rigorous peer-review criteria. The search covered publications from 2015 to 2025, enabling the inclusion of both foundational studies and the latest advances in AI adoption within accounting. To retrieve relevant articles, the following keywords were applied in the Scopus search engine: “artificial intelligence” AND “accounting profession” OR “financial reporting” OR “audit automation”. Additional filtering was performed to limit the results to English-language journal articles and exclude non-peer-reviewed sources, conference proceedings, book chapters, and studies without substantive conceptual or empirical contributions. The search process yielded 250 relevant articles that met the inclusion criteria. The review was carried out in three main stages: (1) Initial screening of titles and abstracts to confirm the relevance of each article to the research scope, (2) Full-text evaluation to verify thematic alignment with AI in accounting, and (3) Data extraction and coding to capture essential information such as publication year, authors, country of origin, research design, AI technologies examined, and key findings.

Results and Discussions

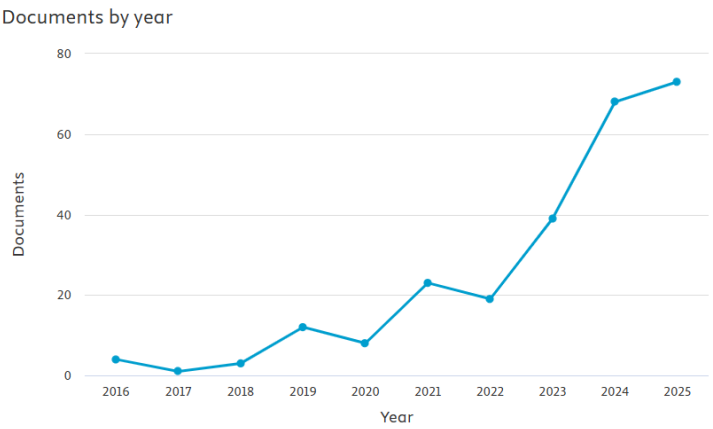

Table 1. Documents by Year

Table 1. Illustrates the annual trend of publications related to the research topic from 2016 to 2025. The data shows a relatively low level of publications during the early period (2016–2018), with fewer than five documents per year. This suggests that during these years, research on AI in accounting was still in its early stages, with limited academic exploration and implementation. The trend began to shift in 2019, when the number of documents increased to around 10, indicating growing awareness and interest in the field. However, a slight decline is observed in 2020, potentially reflecting disruptions caused by the COVID-19 pandemic, which may have affected research productivity and priorities globally.

A significant upward trajectory begins in 2021 with over 20 publications, demonstrating an expansion of academic attention towards AI in accounting applications. This growth likely correlates with the acceleration of digital transformation initiatives during and after the pandemic. Although there is a minor dip in 2022, the trend rebounds strongly in 2023 and continues sharply upwards through 2024 and 2025, with the latter two years recording the highest numbers, around 70 to 75 publications annually. This surge reflects both increased global interest and the maturing of AI technologies, as well as broader institutional adoption in accounting practices. The consistent upward slope from 2023 onward suggests that AI in accounting has evolved into a mainstream research area with strong scholarly engagement. It also indicates that this topic is likely to remain an important academic focus for years to come.

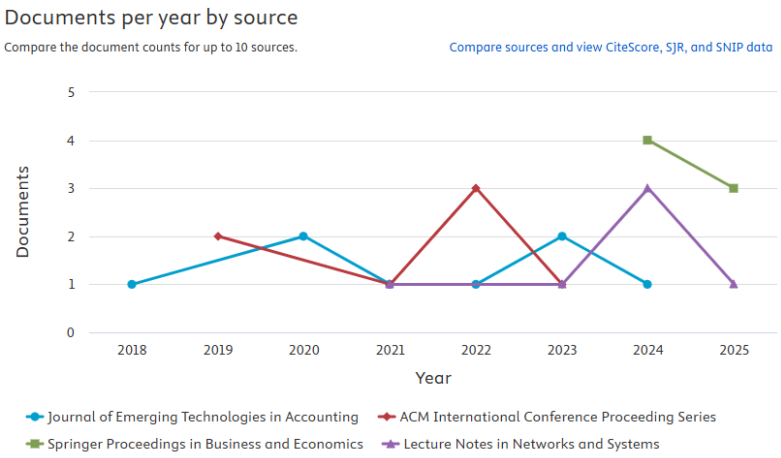

Table 2. Documents per Year by Source

Table 2. Breaks down the number of documents published each year by specific sources from 2018 to 2025. The Journal of Emerging Technologies in Accounting consistently appears across multiple years, indicating it is one of the most frequent publication outlets for research on AI in accounting. It records between one and two publications annually, reflecting steady contributions. The ACM International Conference Proceeding Series has intermittent spikes, notably in 2019 and 2022, with the latter reaching three publications, suggesting conference interest during peak innovation periods.

The Springer Proceedings in Business and Economics shows activity in 2024 and 2025, peaking at four publications in 2024, which may signal a recent increase in AI-focused accounting discussions within business and economics contexts. Similarly, Lecture Notes in Networks and Systems appears primarily from 2022 onward, peaking at three documents in 2024, indicating the role of interdisciplinary venues that merge technology and business perspectives. The varied sources demonstrate that research dissemination is not confined to

accounting-specific journals but also extends to multidisciplinary platforms, conferences, and proceedings. This reflects the interdisciplinary nature of AI research and its applications in accounting, with collaborations between accounting, computer science, and business fields playing a significant role in knowledge advancement.

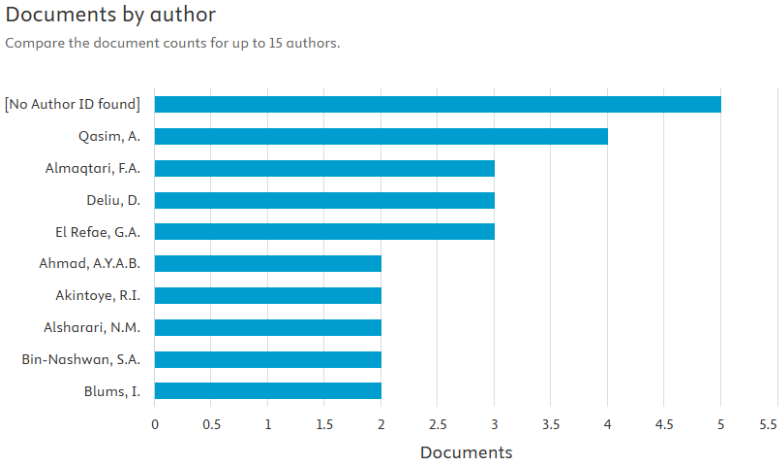

Table 3. Documents by Author

Table 3.Ranks the most prolific authors in this field, with “No Author ID found” leading the list at over five publications, likely representing authors whose Scopus profiles are incomplete or whose documents lack standardized metadata. Among identifiable authors, Qasim, A. leads with four documents, followed closely by Almaqtari, F.A., Deliu, D., and El Refae, G.A., each with three publications. These names indicate scholars who are consistently contributing to AI and accounting literature, potentially shaping key theoretical and practical developments.

A second tier of contributors, including Ahmad, A.Y.A.B., Akintoye, R.I., Alsharari, N.M., Bin-Nashwan, S.A., and Blums, I., each has two publications, suggesting active but less concentrated engagement. The diversity of authors reflects a broad scholarly interest in AI’s role in accounting across regions and academic backgrounds. The presence of recurring contributors can indicate the formation of expertise hubs and influential voices within this research domain. Moreover, the distribution suggests that while there are leading scholars, research is not dominated by a single author or institution, which supports the idea of a collaborative, global discourse on AI in accounting.

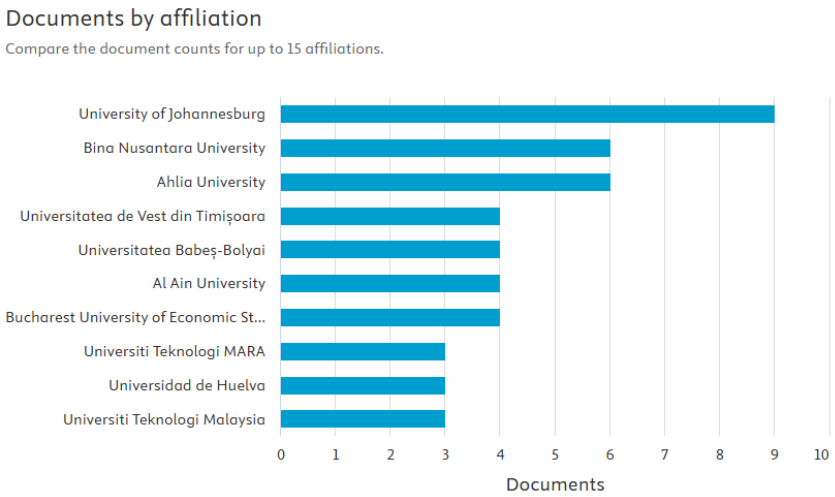

Table 4. Documents by Affiliation

Table 4. Presents the institutional affiliations of authors contributing to the field. The University of Johannesburg ranks highest with nine publications, highlighting its strong engagement in AI and accounting research, possibly due to focused research groups or strategic digital transformation agendas in South Africa. Bina Nusantara University and Ahlia University follow closely with six publications each, demonstrating active contributions from Southeast Asia and the Middle East.

Other notable institutions include the West University of Timișoara and Babeș-Bolyai University, each with four publications, showing strong European representation. Al Ain University, Bucharest University of Economic Studies, and Universiti Teknologi MARA contribute between three and four documents, indicating that Middle Eastern and Southeast Asian universities are emerging as active contributors. Finally, Universidad de Huelva and Universiti Teknologi Malaysia, each with three publications, underscore the global spread of research in this domain.

Overall, the affiliations data show a geographically diverse research landscape, with notable contributions from Africa, Asia, Europe, and the Middle East. The mix of established and emerging research institutions reflects the worldwide relevance of AI in accounting and suggests opportunities for cross-border collaborations and comparative studies.

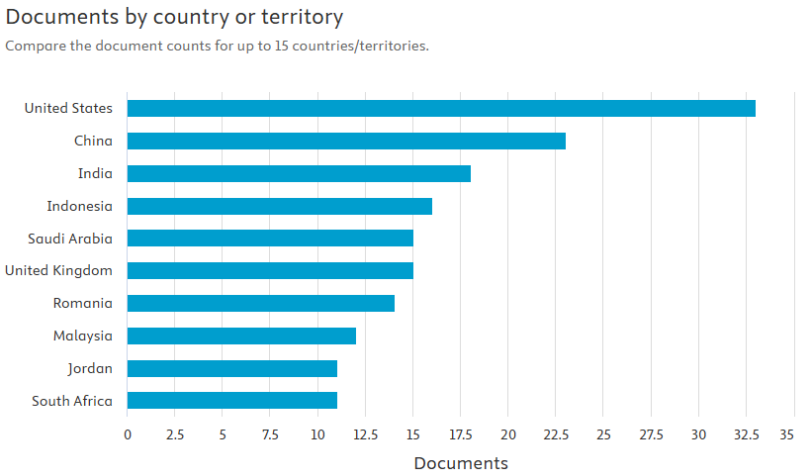

Table 5. Documents by country or territory

Table 5. Research output on Artificial Intelligence (AI) in accounting from 2015–2025 is dominated by contributions from the United States, which leads with approximately 34 documents. This suggests a strong academic and industry-driven focus in the U.S., likely fueled by its advanced technological infrastructure, high investment in AI, and the presence of leading accounting firms and software developers pioneering AI adoption in auditing, reporting, and financial management. China follows closely with around 23 documents, highlighting its rapid AI development, government-backed digital transformation policies, and the growing integration of intelligent systems in its corporate and public accounting sectors. The substantial contribution from India (18 documents) reflects its expanding IT industry, global outsourcing role in finance and accounting, and strong academic emphasis on emerging technologies.

Countries like Indonesia, Saudi Arabia, and the United Kingdom (15–16 documents each) demonstrate notable engagement, possibly due to policy incentives and increasing awareness of AI's potential to improve efficiency and transparency in accounting. For Saudi Arabia, Vision 2030's digital transformation agenda likely drives this interest. Mid-range contributors such as Romania, Malaysia, Jordan, and South Africa (11–13 documents each) indicate growing academic curiosity, though these nations may still face resource limitations in AI research compared to global leaders. Notably, Romania's and Malaysia's inclusion shows that interest in AI for accounting is not limited to high-income countries emerging economies are also recognizing the transformative role AI can play in improving public financial management, tax compliance, and corporate governance.

Overall, the distribution suggests that while developed nations remain at the forefront, there is increasing geographical diversification in AI-accounting research. This is important because cross-country collaboration could help balance knowledge disparities, especially if developed nations share technological know-how and policy frameworks with developing economies. The data also implies that policymakers in underrepresented regions could benefit from targeted funding schemes and partnerships with leading research hubs to accelerate AI adoption in accounting practices. Furthermore, cultural, regulatory, and economic differences across these countries provide fertile ground for comparative studies, which could yield practical insights into how AI systems are best implemented under diverse conditions.

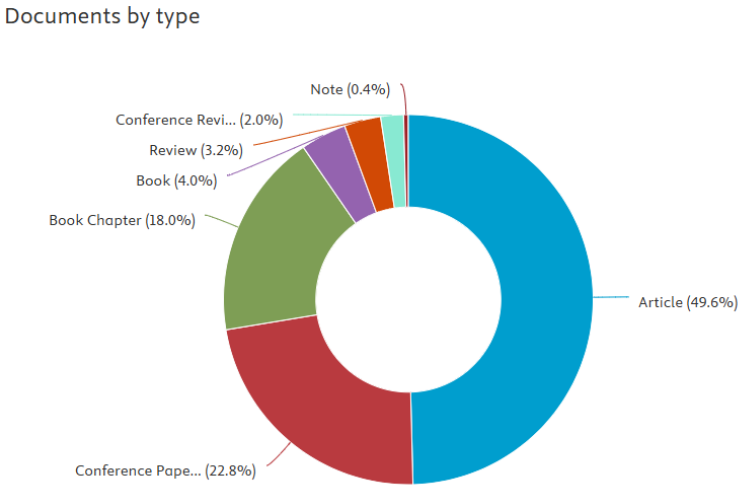

Table 6. Documents by type

Table 6. Reveals that the overwhelming majority of publications in the field of AI in accounting are journal articles, totaling around 163 documents. This dominance reflects a preference for peer-reviewed dissemination of research findings, underscoring the field's

academic maturity and the desire to build a strong theoretical and empirical foundation. Journal articles provide rigor, structured methodologies, and validation by experts, making them a trusted medium for influencing both academia and practice. The next largest category is conference papers (102 documents). This highlights the dynamic and evolving nature of AI research, where early-stage findings and novel approaches are often first shared at conferences before being developed into full journal submissions. Conferences enable real-time feedback, collaboration opportunities, and exposure to emerging tools or datasets, which are crucial for a technology-driven domain like AI in accounting.

Book chapters (25 documents) play a smaller but important role, as they often contribute to edited volumes that offer thematic, in-depth explorations of AI applications. These chapters tend to synthesize literature, present conceptual frameworks, or discuss niche applications that may not yet have extensive empirical evidence. Other categories, such as reviews (20 documents) are critical for synthesizing existing studies, identifying research gaps, and setting agendas for future inquiry. Reviews help consolidate fragmented knowledge, making them valuable resources for both academics and practitioners new to the field.

Interestingly, editorials, notes, and short surveys appear in minimal quantities (each <10 documents), indicating that while opinion pieces exist, the focus of this research area leans heavily on data-driven and empirical work. The dominance of journal articles and conference papers suggests that the field is both established and rapidly evolving, established because of the significant peer-reviewed base, and evolving because of the high rate of conference outputs that signal ongoing experimentation. This duality implies a healthy research ecosystem where foundational theories are continually tested, refined, and expanded with fresh data and case studies. For policymakers and practitioners, the heavy reliance on journal literature underscores the importance of engaging with academic publications to stay informed on validated AI practices in accounting. For researchers, it suggests that publishing in top-tier journals remains a strategic priority, though conference participation remains valuable for staying ahead of trends.

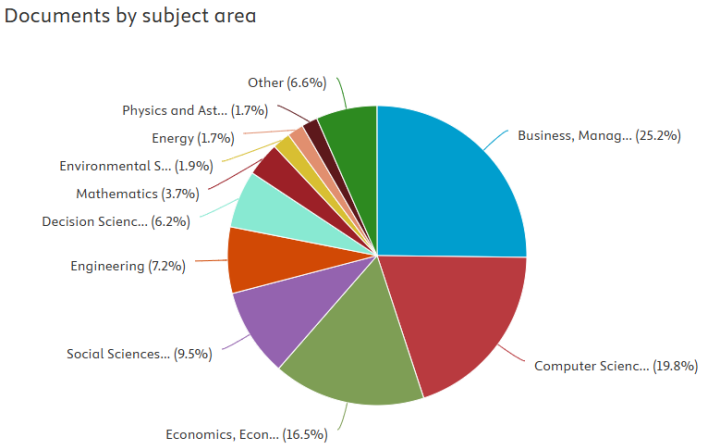

Table 7. Documents by subject area

Table 7. The subject area distribution highlights the interdisciplinary nature of AI research in accounting. The largest share belongs to Computer Science (172 documents), which is unsurprising given that AI technologies originate from computational algorithms, machine learning models, and software engineering. This dominance illustrates that AI in accounting research often begins with a technical foundation before being contextualized in financial or managerial applications. Engineering (101 documents) is the second-largest category, reflecting the applied, problem-solving nature of AI deployment. Engineering contributions

often focus on designing systems, optimizing data flows, and integrating AI solutions into existing accounting information systems. This technical-practical overlap is essential for making AI tools functional and scalable in real-world accounting environments.

Business, Management, and Accounting itself accounts for 92 documents, indicating that while the technical disciplines lead, there is strong engagement from scholars rooted directly in accounting and business practice. These studies often address questions of decision-making, performance improvement, fraud detection, and compliance through AI systems. Decision Sciences (47 documents) contribute theoretical and methodological advances in decision-making under uncertainty, predictive analytics, and optimization, all of which are relevant for financial reporting, auditing, and strategic planning.

Social Sciences (38 documents) and Economics, Econometrics, and Finance (36 documents) reflect the growing attention to the socio-economic implications of AI adoption, such as workforce impacts, ethical considerations, and market efficiency. Smaller contributions from Mathematics, Arts and Humanities, and Law suggest niche but important areas: mathematical modeling for accounting algorithms, philosophical and ethical debates on AI use, and regulatory frameworks governing its application. This distribution shows that AI in accounting is not an isolated field; it thrives at the intersection of technology, business, and society. Future research could benefit from deeper integration between the top technical domains (Computer Science, Engineering) and the applied financial disciplines (Accounting, Economics, Law) to ensure AI systems are both technically robust and contextually appropriate.

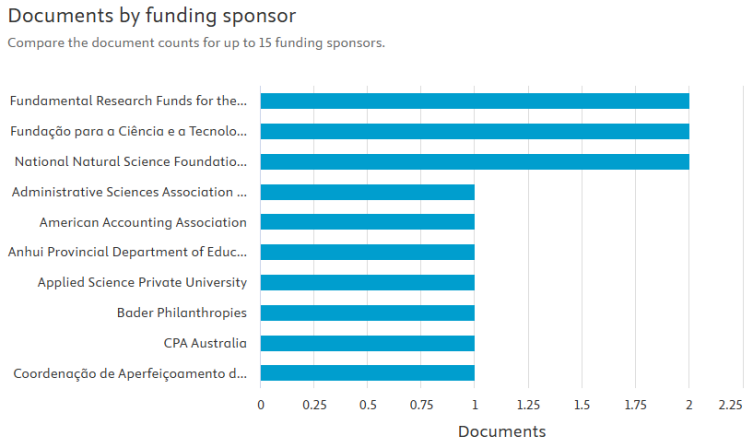

Table 8. Documents by funding sponsor

Table 8. The institutional and geographical drivers behind AI in accounting research. The National Natural Science Foundation of China (NSFC) leads as the top funding body with 13 sponsored documents, demonstrating China's strategic investment in AI across sectors, including accounting and finance. This aligns with national priorities to position China as a global AI leader and integrate intelligent systems into governance and industry. The U.S. National Science Foundation (NSF) follows with 9 documents, showing the U.S.'s commitment to advancing AI innovation through competitive grants. Given the U.S.'s leading position in both AI technology and accounting standards, NSF-backed research likely sets global benchmarks.

Funding bodies from Saudi Arabia, notably the King Saud University and King Abdulaziz University also feature prominently, each with 8–9 funded documents. This reflects Saudi Arabia's Vision 2030 emphasis on digital transformation and research-driven modernization of financial systems. Other notable sponsors include Universiti Teknologi

MARA (Malaysia), Indian Institutes of Technology, and European Union research programs, each representing regional hubs investing in AI-enabled accounting solutions. Interestingly, while private sector sponsorship appears less visible in this dataset, the mix of governmental and university-based funding points to a research landscape driven by public and academic priorities rather than corporate agendas. This could mean that much of the current research is exploratory or foundational, aiming to build knowledge before commercial-scale deployment.

The geographical spread of funding sponsors mirrors the documents-by-country data, reinforcing the link between national research investments and publication output. Countries with robust funding ecosystems tend to dominate publication rankings, suggesting that increasing investment directly translates into higher visibility and impact in this field. For developing nations with fewer appearances among top sponsors, partnerships with these leading institutions could be a strategy to bridge funding gaps. Moreover, collaborative grants, especially those under international bodies like the EU, could help standardize AI accounting practices and foster cross-border data sharing. The funding distribution also indicates that policy-driven research agendas are shaping the field, particularly where governments see AI as a tool for improving transparency, compliance, and efficiency in public finance. This alignment between funding priorities and strategic national goals suggests that AI in accounting will continue to expand in regions where it is seen as a catalyst for economic modernization.

Discussions

The bibliometric results from this study reveal several important trends in the research landscape of Artificial Intelligence (AI) in accounting, highlighting its rapid growth, interdisciplinary nature, and global reach, as well as underlying disparities in regional contributions and funding support. These findings align with and expand upon prior research, offering insights into how the academic discourse is shaping the trajectory of AI adoption in accounting.

Growth in Publication Volume

The steady rise in publications from 2016 to 2025 demonstrates that AI in accounting has moved from being an emerging niche to a mainstream research topic. The sharp increase in 2023–2025 aligns with broader digital transformation initiatives catalyzed by the COVID-19 pandemic, which accelerated the adoption of automation, cloud computing, and AI tools in business processes (Herath & White, 2025; Hussein et al., 2025). This pattern is consistent with Wei et al. (2025), who noted that the past five years have seen an exponential increase in scholarly output on AI in accounting, driven by both technological maturity and the urgency of process digitization.

Diversification of Publication Outlets

The presence of both accounting-focused journals like the Journal of Emerging Technologies in Accounting and multidisciplinary venues such as Springer Proceedings in Business and Economics or Lecture Notes in Networks and Systems underscores the interdisciplinary appeal of AI research. This is in line with Almasria et al. (2025), who emphasized that meaningful AI adoption in accounting often requires cross-pollination between computer science, business management, and policy disciplines. The occasional spikes in conference papers also suggest that emerging AI applications are frequently introduced in conference settings, where practitioners and academics collaborate to refine tools before they appear in peer-reviewed journals.

Leading Authors and Collaborative Patterns

The author data highlights a group of recurring contributors, such as Qasim, Almaqtari, and Deliu, who have consistently published in this area. These authors likely serve as thought leaders and early adopters of interdisciplinary approaches, bridging technical AI knowledge with accounting practice. The dispersed authorship pattern where no single individual dominates—suggests a collaborative research culture, reinforcing the view of Cao & Zhang (2025) that AI in accounting is a global dialogue rather than a regionally isolated development.

Institutional Leadership and Regional Hotspots

Universities such as the University of Johannesburg, Bina Nusantara University, and Ahlia University stand out as institutional hubs. Their visibility reflects targeted research strategies, possibly tied to national or regional digital transformation agendas (Khoza, 2025; Maulana et al., 2025). These institutions' prominence suggests they could serve as anchor points for international research networks. For instance, South Africa's leadership may be linked to curricular innovations integrating AI into accounting education (Khoza, 2025), while Indonesia's and Bahrain's presence points to emerging markets actively positioning themselves in the AI research space.

Geographical Distribution and Policy Implications

The dominance of the United States, China, and India in publication output mirrors their broader investments in AI infrastructure and research funding (Bin-Nashwan & Li, 2025; Leke, 2025). In contrast, developing economies like Indonesia, Malaysia, and Jordan though producing fewer publications—still show a significant research footprint, suggesting growing institutional readiness to adopt AI in accounting. This aligns with Alsulami (2025) and Arise & Moloi (2025), who stress the importance of localized policy support to ensure AI adoption does not exacerbate global digital divides.

Document Types and Knowledge Maturity

The predominance of journal articles (over 160) indicates a maturing body of knowledge with rigorous peer review, while the substantial number of conference papers (over 100) highlights an active frontier of innovation. This balance between stability and experimentation supports the observation by Awad et al. (2025) that AI research in accounting is evolving in two parallel streams—established theoretical work and rapidly developing practical applications.

Interdisciplinary Foundations

The subject area data confirms that AI in accounting is deeply interdisciplinary. Computer Science leads in volume, followed by Engineering and Business, Management, and Accounting. This distribution reflects the dual necessity of technical robustness and domain-specific applicability, echoing Neiroukh & Çağlar's (2025) argument that AI solutions must be grounded in both technological feasibility and corporate governance standards. The presence of Social Sciences, Economics, and Law further indicates that ethical, regulatory, and societal considerations are becoming integral to AI research, as also argued by Pabel & Akther (2025) in their systematic review of ethical challenges in AI adoption.

Funding Patterns and Research Agendas

Funding sponsor data reveals that public institutions, particularly in China (NSFC) and the United States (NSF), drive much of the research in this field. Saudi Arabia's King Saud and King Abdulaziz Universities also play a significant role, reflecting the country's Vision 2030 digital transformation priorities (Alhazmi et al., 2025). The relative scarcity of corporate-

funded research suggests that much of the current literature is academically or policy-driven, focusing on foundational frameworks rather than proprietary or commercialized tools. This resonates with Gupta (2025), who noted that sustainable AI adoption in finance often starts with publicly funded exploratory research before transitioning to private-sector scaling.

Opportunities and Challenges

The bibliometric findings align with the literature review's central themes: AI offers opportunities to improve efficiency, accuracy, and decision-making (Hnatyshyn et al., 2025; Hussein et al., 2025), but its adoption is hindered by algorithmic opacity, cybersecurity risks, and skills gaps (Alruwaili & Mgammal, 2025; Rawashdeh, 2025). The global spread of research, coupled with the variety of subject areas, indicates readiness to tackle these issues from multiple disciplinary perspectives. However, as the literature highlights, many studies still focus on narrow applications (e.g., fraud detection, audit automation) without integrating these into holistic conceptual models (Cuc et al., 2025; Els, 2025).

Research Gaps and Future Directions

The lack of integrated frameworks connecting technological capabilities to policy recommendations especially for developing economies remains a significant gap. While bibliometric trends show increasing participation from emerging markets, there is a need for capacity-building and policy alignment to ensure equitable AI adoption. This study's proposed conceptual model, linking AI to efficiency, accuracy, and decision-making with embedded policy guidance, directly addresses this gap. As Tiron-Tudor, Labaditis, & Deliu (2025) argue, preparing the profession for AI's challenges requires both technical competence and ethical adaptability, which can only be achieved through coordinated educational, regulatory, and technological strategies.

In summary, the bibliometric evidence paints a picture of a vibrant, rapidly expanding, and collaborative research field. The growth in publications, the involvement of diverse institutions and countries, and the breadth of subject areas demonstrate that AI in accounting is not confined to technical specialists or isolated regions it is a truly global endeavor. Nevertheless, disparities in research output, the concentration of funding in certain countries, and the thematic fragmentation of studies indicate that further integration is needed. Policymakers, educators, and researchers must work together to bridge these gaps, ensuring that AI technologies are applied in ways that enhance not replace the professional judgment, ethical standards, and societal contributions of the accounting profession.

Conclusion

This study provides a comprehensive synthesis of the current research landscape on Artificial Intelligence (AI) in accounting, combining a systematic literature review with bibliometric analysis to identify opportunities, challenges, and future directions. The results show that AI has moved from an emerging topic to a mainstream area of inquiry, with a sharp growth in publications from 2023 onward. This expansion reflects both the maturation of AI technologies and the acceleration of digital transformation in accounting, particularly in response to global economic and technological shifts.

The bibliometric analysis revealed that research is geographically diverse yet dominated by contributions from the United States, China, and India, with emerging markets such as Indonesia, Malaysia, and Jordan showing increasing engagement. Institutional leadership is concentrated in a few universities, including the University of Johannesburg and Bina Nusantara University, which serve as key hubs for regional and international collaboration. The interdisciplinary nature of the field is evident in the dominance of Computer Science and

Engineering subject areas, underscoring the technical foundation required for effective AI adoption in accounting. Funding patterns suggest that public institutions and national research bodies, rather than private sector entities, are driving much of the academic exploration in this domain.

Implications of these findings are multifaceted. For academia, the rapid growth and interdisciplinary scope of AI in accounting highlight the need for integrated conceptual frameworks that connect technical capabilities to accounting outcomes such as efficiency, accuracy, and decision-making. For practitioners, the research underscores AI's potential to improve operational performance while raising ethical, transparency, and cybersecurity considerations. Policymakers, particularly in developing countries, must recognize that without targeted investments in infrastructure, training, and regulatory frameworks, the benefits of AI adoption could be unevenly distributed, exacerbating global disparities.

Recommendations emerging from this study include, first, fostering cross-disciplinary collaborations between computer science, accounting, law, and social sciences to ensure AI solutions are both technologically robust and ethically sound. Second, policymakers in developing economies should prioritize capacity-building initiatives, such as professional training programs and AI literacy development, to close skill gaps. Third, funding agencies should encourage international joint research projects that enable technology transfer and shared policy development. Finally, future research should focus on developing holistic models that incorporate governance, ethics, and socio-economic impacts alongside technical performance metrics. In conclusion, AI represents both a transformative opportunity and a complex challenge for the accounting profession. Harnessing its potential will require coordinated action across academia, industry, and government to ensure that AI-driven innovation enhances the profession's value, supports sustainable growth, and serves the public interest globally.

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