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AI and Digital Transformation in Accounting and Business Processes: A Systematic Review and Bibliometric Analysis

Nasir Abbas
Lecturer, College of Commerce, Government College University, Faisalabad.
Email: nasirabbas@gcuf.edu.pk
ORCID: https://orcid.org/0009-0000-1711-2963
Dr. Ammara Akram
Lecturer, Department of Commerce, Bahauddin Zakaria University Multan.
Email: ammara.akram@bzu.edu.pk
Dr. Arooj Naz*
Assistant Professor, College of Commerce, Government College University Faisalabad. Corresponding Author Email: aroojnaz@gcuf.edu.pk

Abstract
Purpose: This study investigates how digital transformation (DT) and artificial intelligence (AI) in accounting shape and are shaped by organizational and accounting change. It combines bibliometric analysis and a systematic literature review (SLR) to map research on DT/AI in core business processes and synthesise evidence on micro, meso, and macro level changes. **Design/methodology/approach**: A corpus of 245 articles (1985–2025) was retrieved from Scopus and Web of Science. Bibliometric techniques using VOSviewer and Biblioshiny include co-citation, bibliographic coupling, and co-word- analyses to identify intellectual, social, and conceptual structures. A complementary SLR layer codes focal studies for levels of change (tasks/roles, processes/controls, profession/institutions), theoretical lenses, methods, and organizational contexts. **Findings**: Science mapping reveals five dominant thematic clusters: AI-enabled- auditing and fraud analytics; digital management accounting and control; digital accounting and AIS/ERP-based-transformation; ESG/SDG-oriented- digital reporting; and behavioral/ethical implications of AI. These clusters link to micro-level tasks and identity change, meso level- redesign of processes and management control systems, and macro level- shifts in professional standards, regulation, and sustainability governance. Key gaps include a paucity of longitudinal and processual studies, limited integration of organizational and behavioural theories, and sparse evidence from SMEs, the public and non-profit sectors, and the Global South. **Research Limitations/Implications:** Guides DT/AI implementation and curricula, but is constrained by database coverage, citation bias, and timeframe selection. **Originality/value**: This study advances prior bibliometric reviews by focusing on organizational and accounting change, integrating DT and AI within concrete business processes, and offering a structured future research agenda aligned with JAOC's interdisciplinary and SDG-oriented- mission.
Keywords: Digital Transformation; Artificial Intelligence; Accounting and Organisational Change; Digital Accounting; Robotic Process Automation; Big

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Data Analytics; Bibliometric Analysis; Systematic Literature Review; Change; Sustainability Reporting

1. Introduction

Digital transformation has used a comprehensive restructuring of organizational processes, structures, and control systems made possible by integrated digital infrastructures, such as cloud computing, enterprise resource planning (ERP) systems, big data analytics, artificial intelligence (AI), robotic process automation (RPA), and blockchain (Judijanto, 2025; Sampaio & Silva, 2025). In the accounting profession, they are gradually finding their way into fundamental business procedures, including financial reporting, auditing, management accounting, and accounting information systems (AIS), and transforming the way economic activities are recorded, quantified, and regulated (Aldabbous & Riyath, 2024b; Barreto et al., 2025).

Machine learning, natural language processing, and intelligent automation tools now support anomaly and fraud detection, predictive forecasting, automated journal entry and reconciliation, real-time- reporting, and continuous auditing (Agustí & Orta-Pérez, 2022; Elnakeeb & Elawadly, 2025; Ramos et al., 2024; Stoykova, 2024). Bibliometric reviews consistently document a sharp rise in AI and accounting-- publications since 2018, with especially rapid growth in the domains of auditing, financial reporting, and analytics-driven- management accounting (Agrawal et al., 2025; Khan et al., 2023; Wei et al., 2024). These AI capabilities have profound implications for organizational and accounting change across micro (tasks/roles) (Barbosa et al., 2025; Fülöp et al., 2025; Igou et al., 2022; Peng et al., 2023) , meso (processes/control) (Barreto et al., 2025; Rabbani, 2024; Shaleh, 2024), and macro (professional/regulatory) frameworks (Aldabbous & Riyath, 2024b; Budiarto et al., 2024; Teixeira et al., 2025; Wijaya & Manurung, 2025).

Over the last decade, a numerous bibliometric and systematic review have mapped AI and digital technologies, in accounting, subdomains, AI in auditing (Agrawal et al., 2025; Melo et al., 2024; Ramos et al., 2024; Romero-Carazas et al., 2024; Sallem et al., 2024; Stoykova, 2024; Taqi, 2025), "digital accounting" and AIS (Firmansyah & Dermawan, 2023; Indrayani et al., 2024; Silva et al., 2025; Wulandari et al., 2025) , management accounting (Aldabbous & Riyath, 2024a; Barreto et al., 2025; Nadiar et al., 2025) and sustainability and ESG reporting (Judijanto, 2025; Naranjo-Padilla et al., 2024; Thursina, 2023) . Conceptual and systematic reviews synthesize the transformative impacts of emerging technologies on accounting practices, professional roles, and ethics (Barbosa et al., 2025; Bulimu & Onyuma, 2025; Odonkor et al., 2024; Shaleh, 2024) . While these studies document rapid growth since 2018, they identify thematic clusters around automation analytics, audit innovation, and digital reporting infrastructures.

However, three key gaps remain in the literature. First, research is disjointed in various fields, bibliometric and review research are usually restricted to one function area, such as auditing, management accounting, financial accounting, or public sector accounting, or general concepts of "digital accounting" without systematically interrelating the results across

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these streams (Agustí & Orta-Pérez, 2022; Barreto et al., 2025; Firmansyah & Dermawan, 2023) . This fragmentation clouds the way digital transformation and AI slice horizontally along the core processes of businesses (e.g., record to report, order to cash, procure to pay) and vertically along the lines of operational, tactical, and strategic control.

Second, most current bibliometric literature views digital technologies and AI as exogenous tools that enhance efficiency, accuracy, or predictive power, rather than considering them as part of a sociotechnical system that both receives and creates organizational structures, professional norms, and institutional arrangements. While some reviews explicitly acknowledge role reconfiguration, identity shifts, or ethical concerns (Fülöp et al., 2025; Nordiansyah et al., 2025) , they rarely adopt a systematic, multi-level framework for analyzing the mutual shaping between technology and organisational/accounting change.

Third, there is a lack of integrated mapping of the field that explicitly combines (a) bibliometric analysis of the intellectual, social, and conceptual structure of research on digital transformation, AI, and accounting/organisational change with (b) systematic, PRISMA-informed-qualitative synthesis of how change is theorised and empirically examined at the micro, meso, and macro levels. Existing studies either foreground bibliometric indicators and topic clusters with limited engagement with organizational theory or provide rich narrative reviews without leveraging science-mapping- tools to position those narratives within the broader research landscape (Agrawal et al., 2025; Barbosa et al., 2025; Shaleh, 2024). However, still lack a field-level-, theory-informed- overview that shows how digital transformation and AI in accounting are conceptualised and studied as drivers and outcomes of organizational and accounting change across core business processes. Addressing this gap is important for advancing theory in accounting and organizational change and for informing practice and policy around the governance of AI-enabled- digital transformation.

To address these gaps, this study conducts a combined bibliometric and systematic literature review of research on digital transformation and AI in accounting and closely related business processes, with explicit attention to organizational and accounting change. Guided by the PRISMA principles for transparent identification, screening, and inclusion of studies (Page et al., 2021), this review addresses the following research questions:

- **RQ1:** What are the main intellectual, social, and conceptual research structures at the intersection of digital transformation, AI, and accounting/organizational change?
- **RQ2:** How do existing studies conceptualise and empirically examine the ways in which digital transformation and AI shape, and are shaped by, organizational and accounting change in core business processes?
- **RQ3:** What theoretical and methodological patterns characterise this literature and where are the key gaps and future research opportunities for understanding digital transformation and AI as processes of accounting and organizational change?

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This study makes several contributions to the literature. It conceptualizes digital transformation and AI in accounting as a mapping of how studies on prior views of organizational and accounting change (sociotechnical systems, institutional theory, management control frameworks, behavioral accounting, and sustainability/ESG governance) entrench or do not (Aldabbous & Riyath, 2024b; Barreto et al., 2025) . By codifying and synthesising the conceptualisations of technology-organisation interactions provided by various clusters of studies at the micro, meso, and macro levels, the review helps to better understand where the field has explored the depth of its theoretical background, where it has been taken over by adoption and efficiency discourses, and where it should further explore organizational change theory.

The methodology of the current study builds on previous research by integrating bibliometric science mapping with VOSviewer and Biblioshiny, as well as performing a PRISMA-based systematic review and qualitative coding of a curated corpus of Scopus and Web of Science publications. Such a hybridised method allows for a systematic description of the intellectual structure (through co-citation and bibliographic coupling), social structure (through co-authorship and country networks), and conceptual structure (through co-word analysis and thematic mapping) of the field, while also providing a detailed synthesis of theoretical, methodological, and contextual patterns.

Practically and policy-wise, this review summarizes the cross-cutting insights on digital transformation and AI changing accounting roles, routines, control systems, and reporting practices across various organizational setups, such as private firms, public sector organizations, and hybrid organizations (Teixeira et al., 2025; Thursina, 2023; Wulandari et al., 2025). It determines the enablers and limitations to successful and responsible adoption, including digital capabilities, governance structures, ethical protection, and professional development, and notes the implications for regulators, professional organizations, and educators that must be aware of the design of standards, assurance models, and curricula in an AI-enabled digital economy (Odonkor et al., 2024; Wijaya & Manurung, 2025).

2. Theoretical and Conceptual Background

2.1 Digital Transformation, Artificial Intelligence, and Accounting/Business Processes

To understand modern accounting, it is necessary to differentiate between digitisation, automation, and digital transformation. Digitization is the transformation of analogy data into digital data; that is, early ERP systems or electronic data exchange without modifying the structural control logics (Firmansyah & Dermawan, 2023; Indrayani et al., 2024). In current systems, automation involves the use of algorithms to perform repetitive functions, such as rule-based auditing and XBRL reporting, to improve efficiency (Agustí & Orta-Pérez, 2022; Rabbani, 2024; Silva et al., 2025) . In contrast, digital transformation is a strategic approach based on the opportunity to implement technologies, including artificial intelligence (AI), blockchain, and big data, to

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restructure the fundamental principles of value creation, organizational boundaries, and accountability relations (Aldabbous & Riyath, 2024b; Barreto et al., 2025; Judijanto, 2025).

In this transformation, AI utilizes various modalities in fundamental accounting cycles. Deterministic compliance methods are implemented with the help of rule-based systems, whereas machine learning predicts fraud and predictive forecasting patterns (Agustí & Orta-Pérez, 2022; Ramos et al., 2024) . RPA automates structured workflows, such as invoice processing (Elnakeeb & Elawadly, 2025; Shaleh, 2024) . and cognitive services can be used to extract insights that are not structured by a system in the form of narrative disclosures (Gorea, 2025; Stoykova, 2024) . AI changes the temporality, granularity, and scope of accounting information and, therefore, can affect organizational governance by enabling continuous evaluation and transaction-level anomaly detection (Florea et al., 2025; Nadzari et al., 2024; Romero-Carazas et al., 2024).

2.2 Organisational and accounting change perspectives

The study of these changes involves a theoretical perspective. Socio-technical theory emphasizes the interaction between digital infrastructures and work practices (Asare, 2026; Shaleh, 2024), whereas institutional theory assumes that technology adoption is a reaction to regulatory and competitive demands (Naranjo-Padilla et al., 2024; Teixeira et al., 2025) . Digital artifacts are conceptualized through structuration and practice-based perspectives as interactive components that bring accountability and power relations into practice (Barbosa et al., 2025; Peng et al., 2023) . Moreover, management control systems show how granular data shifts steer governance to real-time, predictive models (Barreto et al., 2025), whereas behavioral theories explore the effects of algorithmic reliance on professional skepticism and ethics (Fülöp et al., 2025).

This review is informed by a multilevel theory-informed framework resulting from these views. At the micro-level, there is an emphasis on developing personal tasks, abilities, and moral considerations (Barbosa et al., 2025; Nordiansyah et al., 2025). Meso-level studies redraw and control management systems in the context of core business cycles (Barreto et al., 2025; Rabbani, 2024). Finally, the macro-level examines more fundamental changes in professional standards, regulatory regimes, and environmental, social, and governance (ESG) initiatives (Aldabbous & Riyath, 2024; Asare, 2026; Wulandari et al., 2025).

This multi-level, theory-informed- framing underpins the present review and guides the coding of studies according to their primary levels of analysis and theoretical orientations.

2.3 Positioning within prior bibliometric and systematic reviews

Recently, there has been a surge in bibliometric and systematic reviews of digital technologies and AI in accounting. Table 1 summarises the key prior reviews by domain focus, scope, and gaps relevant to the present study.

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Table 1: ***Prior Bibliometric And Systematic Reviews Of Digital Technologies And AI In Accounting***

Study	Domain Focus	Key Contributions	Limitations/Gaps Addressed by Present Study
Agustí & Orta-Pérez (2022); Ramos & Abreu (2024); Nadzari et al. (2024)	AI in auditing & fraud detection	Map emergence of continuous auditing, ML-based anomaly detection, ethical concerns	Focus narrowly on audit; limited organizational change frameworks
Firmansyah & Dermawan (2023); Silva & Franco (2025); Indrayani & Djamhuri (2025)	Digital accounting & cloud/blockchain	Trace evolution of "digital accounting" concept; identify digital skills clusters	Broad concept of "digitalisation" without systematic change-level analysis
Barreto et al. (2025); Riyath & Aldabbous (2024)	Management accounting & digital technologies	Document shift to predictive analytics, strategic partnering roles	Domain-specific; limited integration with auditing, reporting, AIS streams
Asare (2026); Teixeira et al. (2025); Peng et al. (2023)	Digital transformation, sustainability & ESG	Link AI/blockchain to ESG reporting, SDGs, public-sector transparency	High-level sustainability focus; limited on micro/meso organizational dynamics
Barbosa et al. (2025); Fülöp et al. (2025); Odonkor et al. (2024)	Professional roles, ethics & behavioral impacts	Synthesize role reconfiguration, quality of work life, trust in AI	Conceptual/narrative; lack bibliometric field-mapping and multi-level coding
Agrawal et al. (2025); Stoykova (2024); Wei et al. (2024)	General AI in accounting/finance	Identify productive authors, journals, keyword clusters	Descriptive bibliometrics with limited theory-guided synthesis of change processes

Synthesis: Collectively, these reviews establish that AI/DT research in accounting is growing rapidly, geographically concentrated, and thematically centred on automation, analytics, and auditing innovation. However, three key gaps remain that this study addresses.

Fragmentation across domains: Most reviews focus on single functional areas (auditing, management accounting, and financial accounting) without

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systematically integrating findings across core business processes (record-to-report, procure-to-pay, and order-to-cash).

Limited multilevel change frameworks: Existing bibliometrics treat AI/DT primarily as exogenous "tools" that improve efficiency, rather than as sociotechnological phenomena that both shape and are shaped by organizational structures, professional norms, and institutional arrangements at the micro, meso, and macro levels.

Lack of integrated mapping: Previous studies either foreground bibliometric indicators with limited organizational theory engagement or provide rich narratives without leveraging science-mapping tools to position them within the broader research landscape.

This review addresses these gaps by combining (a) comprehensive bibliometric mapping (co-citation, bibliographic coupling, co-word analysis, and thematic evolution) with (b) PRISMA-informed systematic coding of how digital transformation and AI are conceptualised and empirically examined as processes of organizational and accounting change across micro (tasks/roles), meso (processes/controls), and macro (profession/regulation) levels in core business processes.

3. Methodology

3.1 Research Design

This study adopts a mixed bibliometric and systematic literature review (SLR) design. Bibliometric techniques are well-suited for mapping large and evolving bodies of literature, revealing patterns in publication activity, co-authorship-, co-citation-, and thematic co-occurrence- that are difficult to discern through narrative reviews alone (Aria & Cuccurullo, 2017; Van Eck & Waltman, 2010). Recent studies on automation and AI in accounting, digital accounting, and disruptive technologies have used bibliometric tools such as VOSviewer and Bibliometrix/Biblioshiny to identify clusters of research, leading journals, and collaboration (Elnakeeb & Elawadly, 2025; Judijanto, 2025; Silva et al., 2025). However, these studies often stop short of an in-depth-, theory-guided- synthesis of how digital transformation and AI are conceptualised as processes of organizational and accounting change.

To address this limitation, the present study combined bibliometric mapping with a PRISMA-informed- SLR and qualitative content analysis (Page et al., 2021). The bibliometric component provides a global view of the field's evolution, intellectual foundations, collaboration structures, and conceptual clusters. The SLR component then interrogates the content of these clusters in greater depth, coding studies according to the levels and types of organizational and accounting change, theoretical lenses, methodological approaches, and organizational context. This integrative design addresses the questions of not only who, where, and about what, but also how and with what theoretical and methodological consequences; hence, it fits into the interest of the JAOC in the interaction between accounting and organising and wider institutional directions.

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3.2 Corpus Construction And Data Collection

Databases and Time Period

We used Scopus and the Web of Science Core Collection (1985–2025), which covers extensive peer-reviewed journal literature in accounting, management, information systems, and other disciplines, and has organised metadata that can be used in bibliometric analysis (Agusti and Orta Perez, 2022; Barreto et al., 2025).

Search Strategy

The search strategy was constructed using an iterative approach based on previous bibliometric and review research (Agrawal et al., 2025). We chose three sets of keywords: (a) digital transformation and associated technologies, (b) terms associated with AI, and (c) accounting and organizational fields.

The final search string, adapted to each database's syntax and applied to titles, abstracts, and author keywords, and the complete Boolean search string from the Scopus and Web of Science databases are as follows:

- ("digital transformation" OR "digitalisation" OR "digitalization" OR "digital accounting" OR "accounting information systems" OR "Industry 4.0" OR "emerging technologies") AND
- ("artificial intelligence" OR "machine learning" OR "deep learning" OR "robotic process automation" OR "RPA" OR "big data analytics" OR "blockchain") AND
- ("accounting" OR "auditing" OR "audit" OR "financial reporting" OR "corporate reporting" OR "management accounting" OR "management control" OR "public accounting" OR "finance management").

The searches were limited to peer-reviewed- journal articles and review articles in English. Conference proceedings, books, and book chapters were excluded to ensure consistent quality and metadata structures, following common practice in comparable studies (Agustí & Orta-Pérez, 2022; Barreto et al., 2025).

Table 2: ***Inclusion And Exclusion Criteria***

Category	Inclusion criteria	Exclusion criteria
Focus & scope	Digital technologies, digital transformation, or AI are a **substantive focus**, not just background.	Studies using artificial intelligence/digital methods **only as technical prediction/classification tools** (e.g., bankruptcy prediction, stock price forecasting, and credit scoring), without **considering organisational or accounting implications**.
Context	The study is situated in **accounting or closely related business processes** (financial reporting, auditing, management accounting, AIS, public accounting,	Studies on **digital transformation of business models, marketing, or customer experience only**, with no substantive reference to accounting, auditing, management control, or internal business processes; studies on **generic fintech/insurtech/regtech** with no

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Category	Inclusion criteria	Exclusion criteria
	and finance management).	clear link to accounting/auditing practices, roles, or control systems.
Change dimension	This study **engages with organisational and/or accounting change**, such as changes in processes, structures, roles, routines, control systems, professional identities, or regulatory arrangements.	Studies that **do not discuss changes** in accounting/organisational processes, structures, roles, or controls (i.e., treat technology purely as a tool without change implications).

Screening Process and PRISMA flow

Search and screening followed the PRISMA 2020 guidelines for transparent reporting of systematic reviews (Page et al., 2021). All records retrieved from Scopus and WOS were exported in BibTeX or CSV formats and imported into a reference manager for deduplication. Duplicate records across and within databases were identified based on title, DOI, and author information and were removed.

Title and abstract screening was conducted to exclude irrelevant items according to the inclusion/exclusion criteria. The remaining records underwent full-text- screening to assess their relevance to digital transformation and AI in accounting or closely related processes, with explicit or implicit organizational and accounting change content. Decisions at each stage were documented, and the reasons for exclusion at the full-text- stage were recorded (e.g., purely technical AI, finance-only- focus, and absence of change perspective).

The PRISMA flow diagram in figure 01 (presented in Section 3 and the Supplementary Material) summarizes the identification, screening, eligibility, and inclusion stages. In total, the process yielded a final corpus of 245 articles published between 1985 and 2025 that formed the basis for the bibliometric analysis and content coding.

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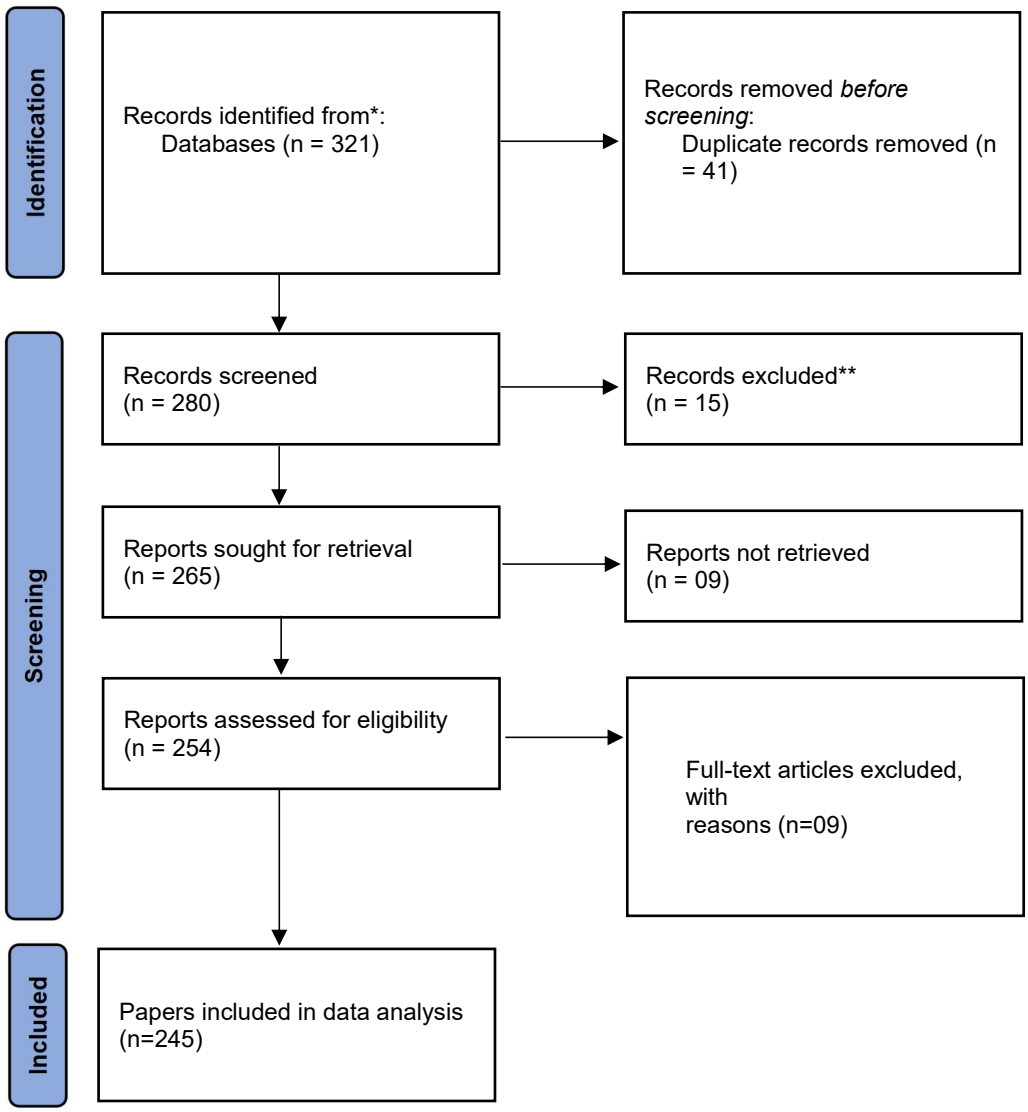
Figure| 01 PRISMA Diagram



3.3 Bibliometric Analysis Procedures

Bibliometric analysis was conducted using VOSviewer and the Bibliometrix R package with the Biblioshiny interface (Aria & Cuccurullo, 2017; van Eck & Waltman, 2010). This combination has been widely employed in recent bibliometric studies on digital technologies and AI in accounting and auditing (Agustí & Orta-Pérez, 2022; Elnakeeb & Elawadly, 2025).

Data Preparation

Metadata from both databases were merged, duplicated, and harmonised using a VOS viewer thesaurus for author names, affiliations, and keywords ("artificial intelligence"/ "AI) and generic terms were excluded.

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Performance Analysis

A performance analysis examined publication trends, productive journals, authors, institutions, and countries using Biblioshiny (Aria & Cuccurullo, 2017).

Intellectual And Conceptual Structure

Co-citation- analysis identifies clusters of frequently co-cited- foundational works, whereas bibliographic coupling connects more recent works that share reference lists and thus represent current research fronts. Both studies used association strength normalisation in VOSviewer (van Eck & Waltman, 2010).

The conceptual structure was examined through co-word/co-occurrence--analyses of author keywords and, where available, Keywords Plus. Following practices in digital accounting and AI bibliometrics (Firmansyah & Dermawan, 2023; Silva & Franco, 2025; Stoykova, 2024; Wei et al., 2024), we generated co-occurrence- networks and density maps and used Biblioshiny to produce thematic maps and thematic evolution plots. Thematic maps classified topics into basic, motor, niche, and emerging/declining themes based on centrality and density, while thematic evolution analysis traced how key concepts (e.g., AIS, big data, AI, digital transformation, and ESG) developed. These bibliometric outputs provided the structural backdrop against which systematic content analysis was conducted and guided the selection of focal clusters and documents for a deeper qualitative synthesis.

3.4 Systematic Review And Coding Scheme

In addition to bibliometric mapping, we conducted a systematic content analysis of the full corpus, with more detailed coding applied to a subset of core documents central to bibliometric clusters. The coding scheme was theoretically informed by the multi-level framework and organizational change perspectives described in Section 2, as well as by the analytic dimensions used in prior SLR (Barbosa et al., 2025; Barreto et al., 2025).

Coding Dimensions

Each article in the corpus was coded according to the following dimensions.

Level Of Change

Micro (e.g., tasks, roles, skills, behaviour, judgment, and quality of work life). Meso (e.g. routines, management control systems, business processes, and organizational structures). Macro (e.g., professional field, regulatory regimes, and sustainability/ESG/SDG frameworks).

Type And Depth Of Change

Incremental vs. transformative (e.g., layering vs. reconfiguration). Dominant human–AI configurations (e.g., substitution, augmentation, and recombination of tasks). **Theoretical lenses** explicitly or implicitly employed: Technology adoption and IS theories (e.g., Technology Acceptance Model, Theory of Planned Behavior, IS success model); Institutional and field-level- perspectives; Socio-technical or practice-based- views; Resource-based- view and capability perspectives; Behavioural accounting and ethics frameworks.

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Methodological Approach

Empirical: case/field study, survey, archival/secondary data, experiment, and design science/prototype evaluation; Non-empirical-: Conceptual, commentary, normative framework. Contextual characteristics of the study: Sector (private, public, non-profit, or industry, as specified); Countries or regions (developed vs. emerging economies); Focal domain (e.g., auditing, financial reporting, management accounting, AIS, and public accounting/finance). The coding was conducted using a structured template. For studies contributing to multiple levels or domains (e.g., micro--and meso-level- changes in audit routines), multiple codes were assigned.

4. Results and Bibliometric Analysis

4.1 Annual Publication Trends

Figure 2 shows that the literature spans 1985 to 2025 but remains sparse until 2018, with no more than three papers published in any given year. From 2019 onwards, the output accelerated sharply, peaking at 69 documents in 2025. This confirms that research at the intersection of artificial intelligence, digital transformation, and accounting is a very recent but fast-growing- field, with more than 70% of documents published after 2019.

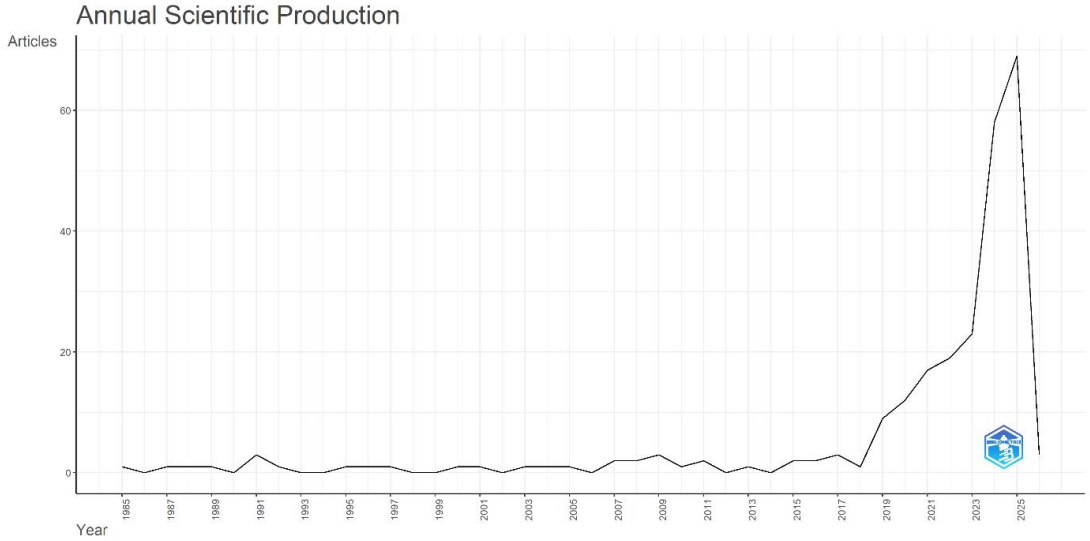

Figure-02| Annual Publication Trends

4.2 Authors, Sources, Affiliations and Countries

The overall dataset characteristics indicate a **medium-sized-, diverse corpus** (245 articles in 171 sources, annual growth of 2.72%) with rich keywording (900 keyword Plus and 880 author keywords), suggesting conceptual breadth.

The top contributing institutions in Figure 9 are geographically diverse, led by Romanian, Malaysian, Vietnamese, and Middle Eastern universities.

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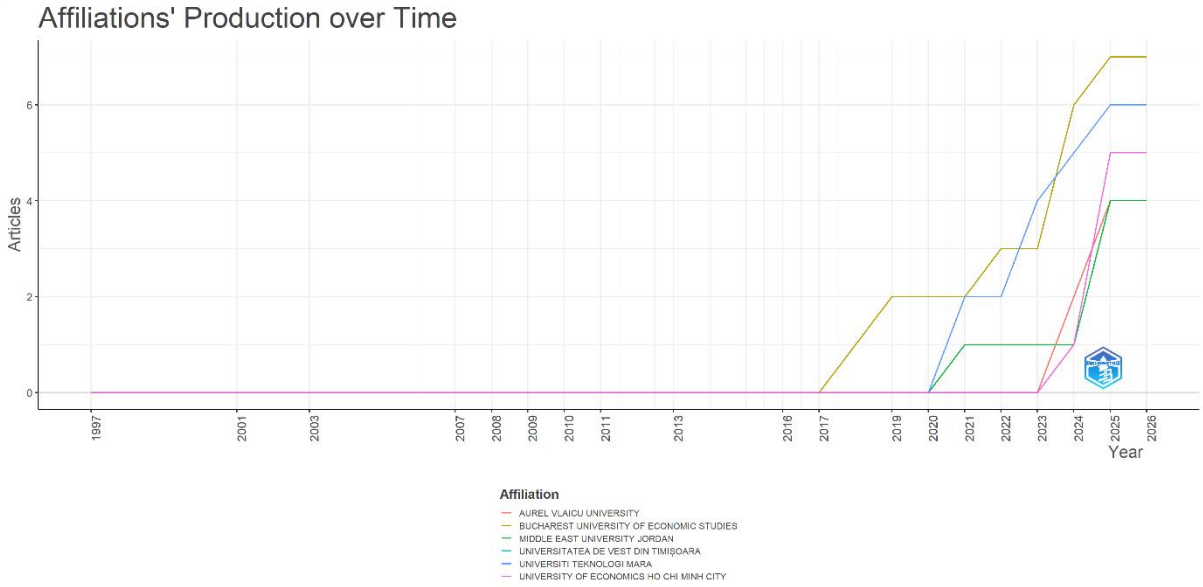

Figure-03| Top Affiliations

The most productive individual authors in Figure 4 contributed two articles each, typically with substantial collaboration.

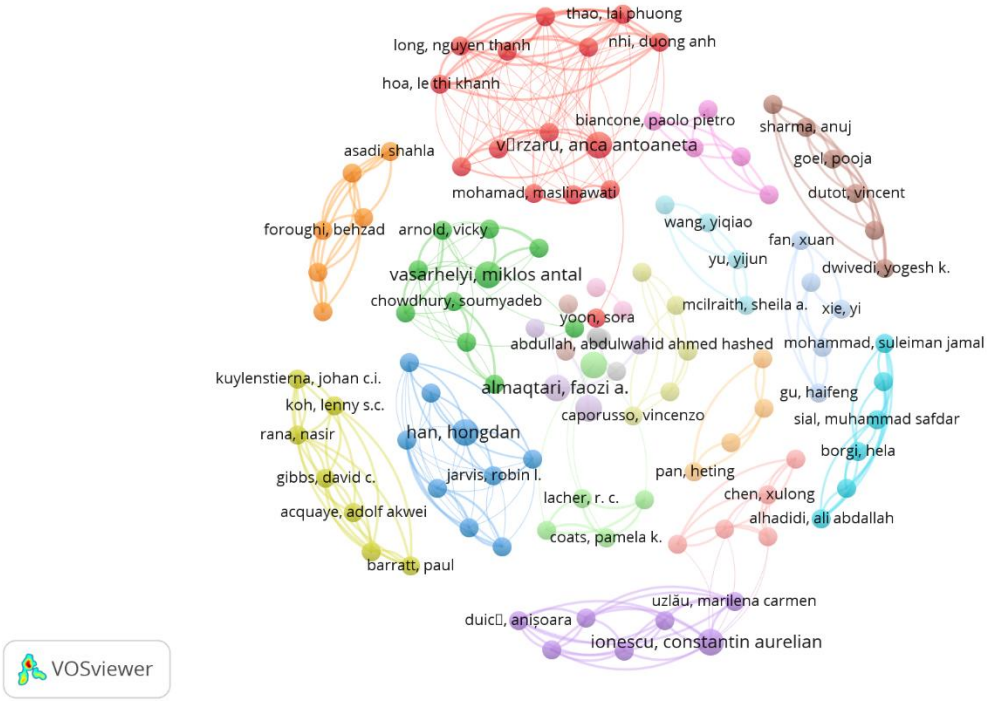

Figure-04| Top Authors

At the country level (Figure 5), the United States has the highest total citations, while Italy and the United Kingdom show outstanding average citations per article, reflecting the presence of highly cited methodological and conceptual works (e.g., Secinaro et al., 2021; Shneiderman, 2020).

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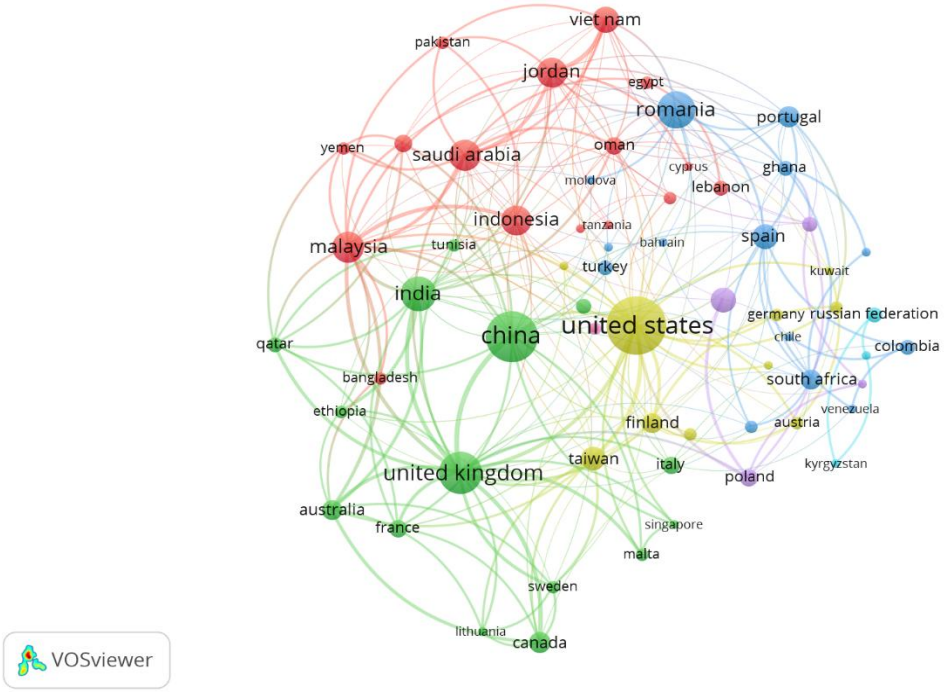

Figure-05| Top Countries

The collaboration patterns (Table 3) show that China and the USA are volume leaders, and European countries, such as Finland and the United Kingdom, exhibit particularly high proportions of multi-country publications (MCP%).

Table 03: ***Country Productivity And Collaboration***

Country	Articles	Articles (%)	SCP	MCP	MCP (%)
China	26	10.6	23	3	11.5
USA	19	7.8	16	3	15.8
Romania	16	6.5	14	2	12.5
India	11	4.5	9	2	18.2
United Kingdom	7	2.9	4	3	42.9
Jordan	6	2.4	5	1	16.7
Malaysia	5	2.0	3	2	40.0
Spain	5	2.0	3	2	40.0
Ukraine	5	2.0	3	2	40.0
Finland	4	1.6	1	3	75.0

The most prolific sources (Figure 06) span accounting, management, IS, and engineering, underscoring the field's interdisciplinarity.

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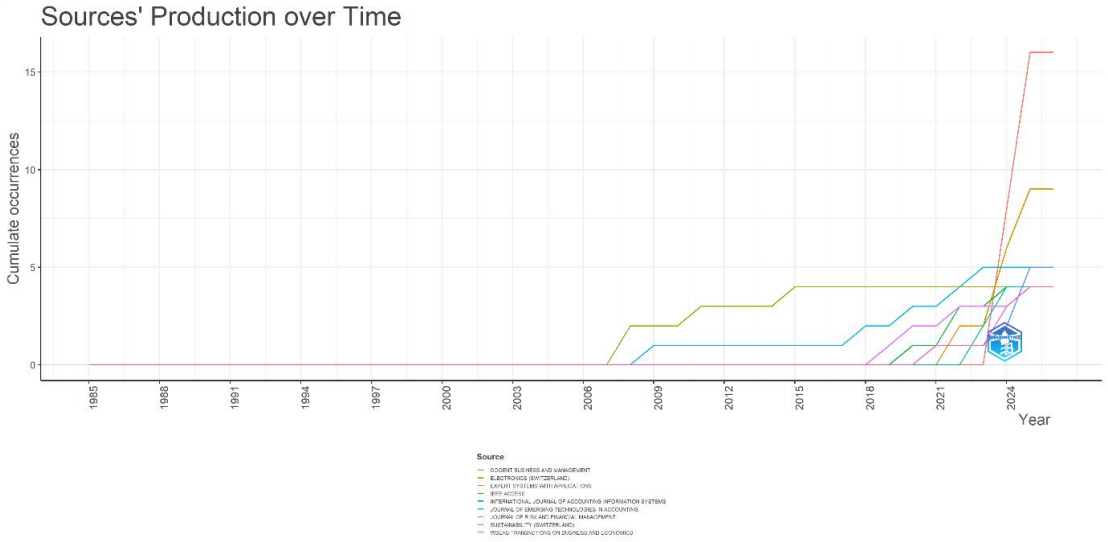

Figure-06| Top Sources

4.3 Top Documents

The ten most-cited- documents (Table 04) anchor the intellectual structure of the field. Methodological and conceptual contributions by Secinaro et al. (2021), Shneiderman (2020), Kumar et al. (2023) and Dwivedi et al. (2023) display exceptionally high normalized citation scores and guide subsequent bibliometric and AI-design work. Domain-specific pieces by Munoko, Brown-Liburd and Vasarhelyi (2020), Han et al. (2023), Zhang et al. (2020), Moşteanu and Faccia (2020), Mahroof (2019) and Qasim and Kharbat (2020) connect AI and digital technologies directly to ethics in auditing, AIS, professional change, financial management and curriculum design.

Table 4: *Top-Cited Documents*

Summary	Paper (first author, year, journal)	DOI	Total citations	TC/ year	Normalized TC
Structured review of AI in healthcare	Secinaro et al., 2021, BMC Medical Informatics and Decision Making	10.1186/s12911-021-01488-9	756	126.00	11.59
Human-centred AI guidelines	Shneiderman, 2020, ACM Transactions on Interactive Intelligent Systems	10.1145/3419764	563	80.43	3.91
Ethics of AI in	Munoko et al.,	10.1007/s105	377	53.86	2.62

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Summary	Paper (first author, year, journal)	DOI	Total citations	TC/ year	Normalized TC
auditing	2020, Journal of Business Ethics	51-019-04407-1			
AI and blockchain in accounting/auditing	Han et al., 2023, International Journal of Accounting Information Systems	10.1016/j.accinf.2022.100598	362	90.50	6.62
AI–blockchain integration in business	Kumar et al., 2023, Information Systems Frontiers	10.1007/s10796-022-10279-0	264	66.00	4.83
AI research evolution in TFSC	Dwivedi et al., 2023, Technological Forecasting and Social Change	10.1016/j.techfore.2023.122579	236	59.00	4.31
AI and blockchain impact on accounting profession	Zhang et al., 2020, IEEE Access	10.1109/ACCESS.2020.3000505	213	30.43	1.48
Digital systems and financial management	Moşteanu & Faccia, 2020, Quality – Access to Success	–	182	26.00	1.26
Human-centric AI readiness in logistics	Mahroof, 2019, International Journal of Information Management	10.1016/j.ijinfomgt.2018.11.008	174	21.75	5.51
Blockchain, analytics and AI in curriculum	Qasim & Kharbat, 2020, Journal of Emerging Technologies in Accounting	10.2308/jeta-52649	159	22.71	1.10

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4.4 Keyword Co-Occurrence Analysis

The keyword co-occurrence- network, shown in Figure 7 and normalised by association strength and clustered with the Louvain algorithm, offers a detailed map of how the corpus conceptualises artificial intelligence (AI) in relation to accounting, business, and related technologies.

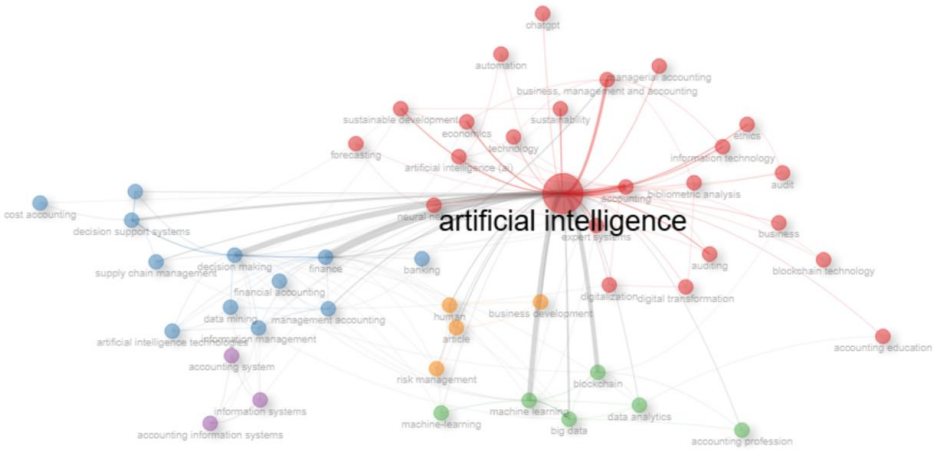

Figure-07| Keyword Co-Occurrence

Overall Network Structure and Centrality

The network was highly centralised and star-shaped-, with artificial intelligence as the dominant hub. Its very large node size and dense, thick edges indicate that AI co-occurs- with almost all other high frequency- terms, confirming that it is the unifying construct across otherwise diverse topics. The strongest direct co-occurrence- links were those between artificial intelligence and accounting, managerial accounting, financial accounting, business, management and accounting, digitalization/digital transformation, blockchain, machine learning, big data, decision support systems, and bibliometric analysis. This pattern reflects a field where AI is simultaneously (i) a substantive phenomenon transforming accounting and business processes and (ii) an object of meta-analysis- through bibliometric studies, consistent with prior mappings in accounting and IS (Han et al., 2023; Silva et al., 2024).

Thematic Communities

The Louvain clustering algorithm identified five coherent thematic communities.

(1) AI in Business, Management, And Digital Transformation (Red Cluster).

This is the largest and most heterogeneous community, organised around terms such as accounting, managerial accounting, business, management and accounting, audit, auditing, sustainability, ethics, information technology, blockchain technology, digitalisation/digital

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transformation, automation, ChatGPT, sustainable development, economics, forecasting, bibliometric analysis, and accounting education. It captures AI's integration into core accounting and auditing practices and its role in broader organisational and societal agendas (e.g., sustainability, ethics, forecasting), echoing themes documented by (Peng et al., 2023; Zhang et al., 2020) . The presence of ChatGPT and digital transformation indicates that the corpus is already engaging with the latest wave of generative AI and platform-based- change.

(2) AI in traditional accounting functions and decision support (blue cluster).

This community links cost accounting, management accounting, financial accounting, decision support systems, decision-making, supply chain management, finance, data mining, information management, and accounting systems. It represents more "classic" applications of AI and data-driven-methods to core operational and analytical tasks in accounting and finance, aligning with design- and decision-support-oriented- work in accounting information systems (Han et al., 2023; Qasim & Kharbat, 2020)

(3) Technological foundations and the accounting profession (green cluster).

Terms such as blockchain, machine learning, machine learning-, big data, data analytics, and accounting profession form a tight cluster focused on the enabling technologies of AI and their implications for professional roles and competencies. This mirrors the emphasis on AI, blockchain, and big data as intertwined drivers of change in the accounting profession described by (Zhang et al., 2020) and broader AI capability discussions in business and IS (Dwivedi et al., 2023; Kumar et al., 2023).

(4) Human factors, risk, and business development in banking (orange cluster).

A smaller but distinct cluster includes banking, human, business development, risk management, and article. This indicates a more focused line of research on AI-enabled- risk management and growth strategies in banking, with explicit attention to human factors and human–AI interaction at a finer level than the general ethics term in the red community. This resonates with human-centric- and readiness-focused- AI studies in financial contexts (Mahroof, 2019).

(5) Accounting Information Systems (Purple Clusters)

Finally, a small group surrounding accounting information systems and information systems segregates the AIS branch of the literature, which is focused on the infrastructure that simply captures, processes, and stores accounting data. This cluster is loosely related to the blue community through accounting systems and information management, highlighting the importance of AIS as a base for the further adoption of AI and analytics.

Cross Cutting Insights

Three crosscutting insights are prominent within communities. First, AI is universal; it can invoke not only the managerial, financial, educational, technological, and ethical aspects of accounting, but is not a technical niche.

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Second, a high-level bibliometric analysis proves the existence of a mature meta-research stream mapping and assessing the scholarship of AI accounting (Kumar et al., 2023; Secinaro et al., 2021). Third, the popularity of machine learning, big data, blockchain, ChatGPT, and digital transformation demonstrates that the industry has a technologically progressive direction and tends toward sophisticated analytics and generative AI, and the importance of professional, ethical, and sustainability considerations increases (Han et al., 2020; Peng et al., 2023; Han et al., 2023).

4.5 Thematic Clusters Analysis

The strategic (centrality–density) map of Figure 7, using merged keywords (KW_Merged) and Louvain clustering, portrays an organised yet compacting field. All four quadrants are filled with themes associated with artificial intelligence (AI), digital transformation, and accounting; thus, they represent a combination of mature, specialised, foundational, and emerging.

Figure-07| Thematic Clusters

Motor Themes (High Centrality, High Density High Right)

The main driving theme is" cluster risk management–business development–article. The centrality and density it have suggest that risk-centred and AI-enabled business development is a well-developed and central part of the entire network. The fact that recent, high-page-rank articles on risk analysis and Nature communications have become a new trend in risk modelling and AI-driven decision models indicates that these issues are at the centre of strategic and financial management, rather than peripheral ones. This is consistent with the overall trend that AI and analytics have been integrated into risk-conscious digital transformation in business and finance (Han et al., 2023; Dwivedi et al., 2023).

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Niche Themes (low centrality, high density)

Two niche spheres were identified.

First, cybersecurity-focused generative AI--generative artificial intelligence– is a niche that involves technically minded people. Its high density and relatively lower centrality represent a group of specialists dealing with cutting-edge AI approaches to cyber defense, especially in fintech and financial infrastructure, which aligns with the emerging emphasis on AI-based fraud detection, anomaly detection, and cyber risk in fintech and financial systems (Zhang et al., 2020).

Second, neural networks, forecasting systems, and learning systems are methodological niches that focus on AI prediction models. The existence of both older seminal work and relatively new contributions (e.g. in Expert Systems with Applications and the European Journal of Operational Research) indicates that this is a mature, method-rich tradition that remains more recent applications in accounting and finance. This is reminiscent of the use of AI/ML to predict risk and forecasts, which has long been used to synthesise numerous accounting reviews (Kumar et al., 2023; Secinaro et al., 2021).

Simple Themes (high centrality, low density) (bottom right).

Some of these groups within this quadrant serve as pillars, the foundations of which have yet to be cemented. Finance–decision making–decision support systems reflect the wide-scale decision application of analytical and AI-based tools to financial and operational decision-making. Its breadth, variety of outlets (between production and computational intelligence), and low density are indicative that this theme cuts across several subfields without constituting a tightly integrated core. The main sociotechnical clusters that connect enabling technology with transformation agendas are machine learning, digital transformation, and blockchain. Recent publications in the field of technological forecasting and social change with high PageRank have framed ML and blockchain as central elements of organizational digital strategies (Dwivedi et al., 2023). The fact that the studies are not as dense shows that they are still in their experimental phase and not a fully developed research program.

Artificial intelligence – accounting – business, management, and accounting reflect the heart of your corpus: AI applied to accounting and broader business functions. The coexistence of a foundational technical paper from the early 1990s with very recent work in management and administrative journals shows deep roots and a surge of current interest. The thematic dispersion (audit, management control, education, ethics) explains the relatively low density: this is a wide umbrella under which multiple sub-streams coexist (Han et al., 2023; Munoko et al., 2020) . Artificial intelligence (AI) – sustainability – sustainable development is a cross-cutting-basic theme connecting AI to ESG and SDG agendas. Recent contributions to Sustainability, Technology in Society and Energy Economics indicate a growing interest in how AI-enabled- accounting and reporting contribute to sustainable business models (Dwivedi et al., 2023; Peng et al., 2023) however,

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the cluster's moderate density suggests an evolving, not yet fully consolidated, sub-field.

Emerging / Declining Themes (Bottom-Left Low Centrality, Low Density)

The banking chatbot financial management cluster can best be interpreted as an emerging theme. This is representative of the underdeveloped but growing applications of conversational AI and intelligent assistants in banking and financial management. The low density and centrality, combined with scattered outlets, are the characteristics of the research front that is still seeking its hegemonic use cases, theoretical framework, and methodological canon. Considering the fast rise in the field of generative AI and customer-facing automation, this group is bound to shift to the basic or even motor theme quadrants in upcoming mappings.

4.5 Co Citation Analysis

The aforementioned (co-citation) network shows a consistent and densely united intellectual core in the field of digital transformation of accounting and auditing, in which artificial intelligence (AI) and Industry 4.0 are the prevailing conceptual pillars.

Core orange red community: artificial intelligence, industry 4.0, and the accounting and auditing revolution. The gravitational centre of the network was an orange-red cluster. Its most prominent node is Hashed's (2024) article on the impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices in the Journal of Open Innovation: Technology, Market, and Complexity. The large node size and strong co-citation links of this very recent paper indicate that it has rapidly become a key integrative reference for work on AI-driven change in the profession, paralleling the way other forward-looking- syntheses have structured AI debates in business and society (Dwivedi et al., 2023; Peng et al., 2023).

Other influential references in this cluster further elaborate on the digital accounting- theme. (Abu Afifa et al., 2025) empirical study on artificial intelligence in digital accounting, and Damaji's (2021) work on technology readiness, use perceptions and the adoption of AI in accounting education, point to a multi-layered research programme: from technological transformation of accounting and auditing practices, through organisational and behavioural adoption mechanisms, to implications for education and skill development. This strongly echoes the findings from other AI and profession-- reviews in accounting (e.g., Munoko, Brown-Liburd, & Vasarhelyi, 2020; Zhang, Xiong, Xie, Fan, & Gu, 2020). Taken together, the orange- cluster represents the current research front: recent, high-impact-work on AI and Industry 4.0, which is reshaping accounting tasks, roles, organizational processes, and professional logics.

Green Community: Corporate Reporting And Accountability And Big Data

Al Taybat's (2017), dedicated to the topic of big data and corporate reporting: impacts and issues in Accounting, Auditing & Accountability Journal,

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highlights a specific closely related green cluster. The reference forms the basis of a literature that studies the impact of big data, analytics, and other technologies on corporate reporting, the quality of disclosure, and accountability. Being in the middle of the green cluster, yet close to the orange red core, indicates that big data reporting controversies are a part of, and not outside, the larger discourse of AI and digital transformation (Han et al., 2023; Peng et al., 2023).

Other Clusters: Foundational And Methodological Strands.

Smaller clusters (e.g. the purple and light-blue communities) contain references such as Appelbaum and Beitz (2017) and Rahman et al. (1988). Although the visual output obscures some of the labels, their locations indicate that they may serve as methodological and theoretical backgrounds, such as early research on expert systems, audit analytics, or accounting theory, which still appears in articles cited as background in current research on digital accounting. This trend is no exception; older papers in AI/analytics and accounting theory continue to support the most recent research on big data, continuous auditing, and AI-assisted assurance (Appelbaum et al., 2017; Zhang et al., 2020).

Cognitive Organization And Connotations

In summary, the co-citation map shows that the central, aggressive core of AI, Industry 4.0accountingg, and auditing transformation (Hashed, 2024; Abu Afifa, 2025; Damaji, 2021) is closely associated with wider AI-business research (Dwivedi et al., 2023; Kumar et al., 2023). Being closely related to other subfields of corporate reporting and big data is a highly associated area of big data and corporate reporting (Al-Htaybat and von Alberti-Alhtaybat, 2017), in which reporting quality, transparency, and accountability are core issues regarding digital transformation. This theoretical and methodological background (e.g., Rahman et al., 1988; Appelbaum & Beitz, 2017) offers conceptual and analytical scaffolding.

The close interconnection of these communities demonstrates that the investigation of AI and digital transformation in accounting is interdisciplinary and holistic; technological change is investigated alongside its consequences in the fields of reporting, governance, professional identity, skills, and education. To continue working, the citation structure can be used to distinguish a small group of key references with which new research can interact to locate their contributions in the changing intellectual space of AI-driven accounting change.

4.6. Systematic Review Synthesis: DT/AI and Organisational & Accounting Change

4.6.1 Micro-Level Change: Tasks, Roles And Behaviour

Data entries, reconciliations, and routine analyses are automated by AI and general digital transformation (DT), pushing accountants and auditors into accountant-friendlier, not machine-readable directions (Barbosa et al., 2025; Odonkor et al., 2024). This favours a professional identity change toward a number less cruncher to an analyst and strategic partner, and an increasing focus among data analytics, IT fluency, and communication competencies

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(Alshater et al., 2025; Silva and Franco, 2025; Wulandari et al., 2025). Behavioural research reveals that AI influences trust and professional scepticism and poses a risk of over-dependence on the results of the algorithm and shifting identities into the roles of AI interpreters (Nordiansyah et al., 2025). The quality of work life is also influenced by AI as it is achieved through the combination of improving efficiency and concerns about autonomy, surveillance, and ethical responsibility (Fulop et al., 2025; Shaleh, 2024).

4.6.2 Meso-Level Change: Processes, Management Control And Governance

DT/AI enables real-time- data capture, predictive analytics, and integrated dashboards, transforming planning, budgeting, and performance measurement into more dynamic, data-driven- management control systems (Elnakeeb & Elawadly, 2025; Sampaio & Silva, 2025; Barreto et al., 2025; Budiarto et al., 2024; Aldabbous & Riyath, 2024; Aldabbous & Riyath, 2024; Nadiar et al., 2025). In auditing, AI and big data support continuous auditing, automated tests, and data-driven- risk assessment and fraud detection (Rabbani, 2024; Agustí & Orta-Pérez, 2022; Atrous, 2025). ERP, cloud, and RPA integrate core processes (order to cash--, procure to pay--, record to report--), enhancing horizontal visibility (Sampaio & Silva, 2025; Thursina, 2023; Wijaya & Manurung, 2025). Human–AI configurations range from substitution in routine checks to augmentation in judgment-intensive- tasks, raising issues of algorithmic control, enabling use, and blurred accountability (Barbosa et al., 2025; Odonkor et al., 2024; Kulinich et al., 2025).

4.6.3 Macro-Level Change: Profession, Regulation And Sustainability

Professional bodies and educators are revising standards, curricula, and certifications to embed analytics, AI literacy, and digital ethics (Indrayani et al. 2024; Alshater et al. 2025; Silva & Franco 2025; Barbosa et al. 2025). AI, blockchain, and digital platforms support expanded ESG and sustainability reporting, real-time- monitoring, and links to Sustainable Development Goals, repositioning accounting as a provider of socio-environmental accountability (Sampaio & Silva, 2025; Aldabbous & Riyath, 2024; Thursina, 2023).

4.6.4 Enablers, Barriers And Contextual Contingencies

Successful AI/DT implementation depends on digital capabilities, data governance, leadership support, and learning-oriented- culture (Judijanto, 2025; Noviany & Marlina, 2025). The results depend on size, industry, and nation; large organisations and companies usually lead, and SMEs and companies within emerging economies lack resources, skills, and infrastructure (Sampaio and Silva, 2025; Barreto et al., 2025). Algorithmic bias, privacy, information security, and uncertain liability are common ethical, privacy, and compliance issues that dominate the design, trust, and regulatory reactions to AI-mediated accounting systems (Aldabbous and Riyath, 2024; Rabbani, 2024; Badea Florea et al., 2025).

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5. Discussion

5.1 How Technologies Shape And Are Shaped By Organisational And Accounting Change

Throughout the literature review, AI and DT in general reconfigure the structures, routines, and professional norms, but are guided by already established institutional frameworks. The findings from the bibliometric and SLR indicate that automation, analytics, and platform infrastructures restructure workflows (e.g., continuous auditing, real-time dashboards, and predictive budgeting) and increase the scope of accounting beyond ex post recording to forward-looking decision support (Elnakeeb & Elawadly, 2025; Sampaio and Silva, 2025). Simultaneously, embedded AI/RPA implementations result in hybrid configurations instead of clean breaks because legacy AIS/ERP architectures and established chart of accounts structures and reporting norms direct the implementation of AI/RPA (Firmansyah and Dermawan, 2023; Indrayani and Djamhuri, 2025).

Historical mappings of digital accounting and AIS research studies reveal high path dependence: initial investments in EDI, XBRL, and ERP have created infrastructural foundations for further AI, blockchain, and cloud solutions that are usually overlaid at the top of, but not instead of the core systems (Indrayani and Djamhuri, 2025; Aliusta, 2023; Firmansyah and Dermawan, 2023). Design decisions are also influenced by professional norms and regulation systems, including explainability in audit reports, documentation, and liability regulations, which limit algorithmic decision making (Aldabbous and Riyath, 2024; Peng et al., 2023; Teixeira et al., 2025). By contrast, the adoption of DT/AI contributes to the concepts of organizational and professional identities: the transition from transactional to analytics-oriented working is recorded in various reviews, necessitating new skills and redefining the idea of expert judgment in the accounting profession (Barbosa et al., 2025; Igou et al., 2022; Shaleh, 2024). Trust toward AI, professional scepticism, and quality of work life studies of behavioural investigations indicate that accounting is being renegotiated with human-AI complements, rather than simply replaced (Fulop et al., 2025; Nordiansyah et al., 2025).

5.2 Theoretical Implications

The results support and improve sociotechnical and institutional theories of accounting change. The tightness of digital infrastructures, organizational routines, and professional roles can support the sociotechnical perspective: technologies are designed in accordance with existing control logics and regulatory expectations; nonetheless, over time, technologies also redesign visibility, accountability, and expertise (Asare, 2026; Shaleh, 2024). Patterns of isomorphic adoption (e.g., similar AI audit tools and ESG reporting platforms) conditioned by regulation, professional discourse, and mimetic reactions to perceived best practices contribute to the strengthening of institutional accounts (Judijanto, 2025; Naranjo Padilla et al., 2024; Teixeira et al., 2025).

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Meanwhile, the field also reveals the tension between the models of technology adoption (e.g., TAM) and the views built upon practice and processes. A significant number of empirical studies continue to capture AI/DT as an exogenous "IT artefact, through the transaction of perceived usefulness and ease of use (Barreto et al., 2024; Barreto et al., 2025; Asare, 2026). Nevertheless, qualitative and conceptual research on role change, behavioural responses, and hybrid human-AI routines shows that adoption is an iterative, contested, and entrenched notion in local practice that is much more aligned with practice-based and structuration-focused views (Barbosa et al., 2025; Nordiansyah et al., 2025; Shaleh, 2024; Igou et al., 2022). This implies that micro-level practice and macro-institutional logics should be incorporated more clearly in future theorising, as opposed to adoption being a single decision.

In the case of monitoring, evaluation, and even decision triggers, DT/AI studies predict the emergence of new algorithmic forms of control in which algorithms and data platforms are monitored, evaluated, and even decision triggers (Rabbani, 2024; Ramos et al., 2024; Atrous, 2025). The indication of more effective real-time monitoring and exception-based controls is co-located with the issues of perceived loss of autonomy, biases, and oddities of perceived loss of autonomy, which is a concern when digital controls are perceived as enabling (facilitating learning, providing feedback rapidly) or coercive (surveillance-based, inflexible) (Barbosa et al., 2025; Budiarto et al., 2024; Odonkor et al., 2024). This leads to the necessity of datafying and algorithm-family extensions of classic management control typologies to datafied algorithm-intensive environments.

5.3 Methodological Implications Of Future Studies

Cross-sectional, non-processual studies–bibliometric/scientometric mappings or snapshot surveys and design science prototypes–are prevalent in the bibliometric layer (Elnakeeb and Elawadly, 2025; Sampaio and Silva, 2025; Agusti and Orta Perez, 2022; Khan et al., 2023; Atrous, 2025). Several reviews specifically demand longitudinal or process-tracing work to define how AI/DT and accounting arrangements co-evolve over time (Shaleh, 2024; Wulandari et al., 2025; Wijaya and Manurung, 2025).

The second gap is the limited integration of behavioural, organizational, and technical data. Behavioural studies often work with experimental, or survey data isolated from actual system design (Nordiansyah et al., 2025; Fülöp et al., 2025), whereas technical AI studies focus on model performance with minimal organizational context (Agustí & Orta-Pérez, 2022; Ramos et al., 2024). Mixed methods- designs that combine system logs, process data, interviews/ethnography, and behavioural experiments around concrete AI tools in situ would allow richer causal accounts of change.

Third, research is heavily skewed toward large corporate and audit firm- contexts in developed economies, with relatively few studies on specific process chains (e.g., procure-to-pay-- in SMEs, grant accounting in non-profits, and budgeting in municipalities) and on the public sector and Global South (Asare, 2026; Teixeira et al., 2025; Barreto et al., 2025; Indriani,

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2025). Design science- projects coupled with field studies in such contexts and experiments that evaluate the behavioural effects of AI tools on professional judgment are promising directions (Atrous, 2025; Ramos et al., 2024). The practical, policy, and future research implications are discussed in Section 6.3.

6. Conclusion

6.1 Summary Of Key Insights

The combined bibliometric and systematic review evidence shows that DT/AI–accounting research has crystallised around a set of relatively stable clusters: (i) automation and AI for core accounting tasks, including RPA and ML for transaction processing, anomaly detection, and predictive analytics (Elnakeeb & Elawadly, 2025; Sampaio & Silva, 2025); (ii) digital and analytics-enabled- auditing, with emphasis on continuous auditing, fraud detection, and data-driven- risk assessment (Romero-Carazas et al., 2024; Ramos et al., 2024; Atrous, 2025); (iii) digital management accounting and control, including big data, BI, cloud, and blockchain in planning, budgeting, and performance measurement (Barreto et al., 2025; Aldabbous & Riyath, 2024); and (iv) broader "digital accounting" and DT themes that link AIS, ERP, cloud platforms, and emerging technologies to professional roles, skills, and education (Silva & Franco, 2025; Wulandari et al., 2025).

In these clusters, DT/AI has become common knowledge because it is expected to transform organizational and accounting practices by automating routine work, providing real-time and predictive insights, and reconfiguring control architectures (Shaleh, 2024; Odonkor et al., 2024). They also promote role and identity transformations, such as a bookkeeper to data-driven advisory and behavioural change, including trust in systems, professional scepticism, and quality of work life (Barbosa et al., 2025; Fulop et al., 2025; Nordiansyah et al., 2025). At the macro level, DT/AI overlaps with new regulations and sustainability agendas, digital reporting infrastructure, ESG, and SDG-related accountability, particularly in the public and hybrid environments (Asare, 2026; Wijaya and Manurung, 2025).

6.2 Limitations

The use of Scopus and Web of Science and search strings mostly in the English language increases the risk of excluding relevant work in local databases, practitioner outlets, and non-English locations, especially in the Global South (Asare al., 2023; Teixeira et al., 2025). In addition, any coding of themes, levels of change, and theoretical lenses must entail interpretive judgment. Cluster labels and narrative synthesis are simplifications of a diverse and dynamic field, whereas triangulated with existing reviews (Rabbani, 2024; Judijanto, 2025; Wulandari et al., 2025). Finally, bibliometric mappings give precedence to published citable output and therefore unfairly represent in-progress innovations and tacit organizational learning around DT/AI.

6.3 Future Research Agenda

In line with the mission of the Journal of Accounting and Organizational Change, this synthesis offers a future research agenda that is interdisciplinary, practice-engaged, and institutionally sensitive. First, there is a need to

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explicitly integrate accounting, information systems, organizational behaviour, and data science; for example, research on the relationship between AI architectures and data governance decisions and control systems, identities, and power relationships in organisations (Barbosa et al., 2025; Shaleh, 2024; Asare, 2026).

Second, the potential for co-created research with practitioners, regulators, and impacted communities is significant. Insights into how human-AI configurations are negotiated can be gained through field experiments and design science projects developed collaboratively with audit firms, public sector organisations, or NGOs on how enabling and coercive digital controls emerge (Atrous, 2025; Ramos et al., 2024; Teixeira et al., 2025).

Third, future work should directly focus on sustainable development goals by investigating how AI-based accounting can help achieve transparency, decent work, and strong institutions, for example, by digitalising the ESG reporting process, using anti-corruption analytics data, or creating inclusive budgeting systems (Peng et al., 2023; Asare, 2026; Teixeira et al., 2025).

Finally, comparative and longitudinal analyses of organizational change patterns in terms of path dependence, hybridisation, and divergence of the trajectory of organizational change need to be conducted with reference to different sectors (corporate, public, and non-profit) and regions (developed/emerging economies) (Wijaya and Manurung, 2025; Wulandari et al., 2025).

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