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From Automation to Accountability: Mapping the Evolution of Artificial Intelligence Research in Accounting and Auditing

Daripada Automasi kepada Akauntabiliti: Pemetaan Evolusi Penyelidikan Kecerdasan Buatan dalam Perakaunan dan Pengauditan

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ABSTRACT

Artificial intelligence (AI) has increasingly shaped research in accounting and auditing, extending beyond automation and data analytics to areas such as decision-making, risk management, ethics, transparency, accountability, and governance. However, the development and thematic structure of AI research in accounting and auditing remain broad and interdisciplinary, with limited understanding of how research themes have evolved over time. This study aims to systematically map the development of AI-related research in accounting and auditing by examining publication trends, influential contributors, dominant themes, and emerging research directions. A bibliometric analysis was conducted on 398 publications retrieved from the Scopus database covering the period from 2015 to June 2026. Microsoft Excel and VOSviewer were used to analyse publication trends, authors, institutions, countries, source titles, citation performance, and keyword co-occurrence. The findings show a substantial increase in research output, particularly from 2023 onwards, with the highest number of publications recorded in 2025. The United States, China, and the United Kingdom were among the leading contributing countries, while the Journal of Risk and Financial Management was the most active source. Artificial Intelligence was the most frequent keyword, followed by Blockchain, Decision Making, Auditing, and Accounting. Five major themes were identified, covering accountability and sustainability, AI and audit governance, technology-driven financial innovation, organisational and reporting transformation, and advanced computational approaches. Overall, AI research in accounting and auditing is expanding towards broader issues of ethics, transparency, risk management, accountability, and governance.

Keywords: Artificial Intelligence; Accounting; Auditing; Accountability; Digital Transformation

ABSTRAK

Kecerdasan buatan (AI) semakin mempengaruhi penyelidikan dalam bidang perakaunan dan pengauditan, melangkaui automasi dan analitik data kepada bidang seperti pembuatan keputusan, pengurusan risiko, etika, ketelusan, akauntabiliti dan tadbir urus. Walau bagaimanapun, perkembangan dan struktur tematik penyelidikan AI dalam perakaunan dan pengauditan masih bersifat luas dan merentas disiplin, dengan pemahaman yang terhad tentang bagaimana tema penyelidikan telah berkembang dari semasa ke semasa. Kajian ini bertujuan untuk memetakan secara sistematik perkembangan penyelidikan berkaitan AI dalam perakaunan dan pengauditan dengan meneliti trend penerbitan, penyumbang berpengaruh, tema dominan dan hala tuju penyelidikan yang sedang muncul. Analisis bibliometrik telah dijalankan terhadap 398 penerbitan yang diperoleh daripada pangkalan data Scopus, meliputi tempoh dari tahun 2015 hingga Jun 2026. Microsoft Excel dan VOSviewer digunakan untuk menganalisis trend penerbitan, pengarang, institusi, negara, sumber penerbitan, prestasi sitasi dan kemunculan bersama kata kunci. Dapatan kajian menunjukkan peningkatan yang ketara dalam jumlah penerbitan penyelidikan, khususnya mulai tahun 2023, dengan jumlah penerbitan tertinggi direkodkan pada tahun 2025. Amerika Syarikat, China dan United Kingdom merupakan antara negara penyumbang utama, manakala Journal of Risk and Financial Management merupakan sumber penerbitan yang paling aktif. Kecerdasan Buatan merupakan kata kunci yang paling kerap muncul, diikuti oleh Rantaian Blok, Pembuatan Keputusan, Pengauditan dan Perakaunan. Lima tema utama telah dikenal pasti, merangkumi akauntabiliti dan kemampanan, AI dan tadbir urus audit, inovasi kewangan berteraskan teknologi, transformasi organisasi dan pelaporan, serta pendekatan pengkomputeran lanjutan. Secara

keseluruhannya, penyelidikan AI dalam perakaunan dan pengauditan semakin berkembang ke arah isu yang lebih luas, termasuk etika, ketelusan, pengurusan risiko, akauntabiliti dan tadbir urus.

Kata kunci: Kecerdasan Buatan; Perakaunan; Pengauditan; Akauntabiliti; Transformasi Digital

INTRODUCTION

Following the rapid change in today's technology, the accounting profession is navigating towards the integration of Artificial Intelligence (AI). In 2015, significant evolution in AI began, with the rise of deep learning and digital transformation and growing interest in AI in the business and accounting fields. The first phase-the Early AI Adoption period (2015-2018) was predominantly strategic, with enterprises focusing on developing their basic digital capacity and leveraging Robotic Process Automation (RPA) to improve routine, rule-based processes like data entry (Kokina & Davenport, 2017). This resulted in the Digital Transformation era (2019-2022) of major organizational changes, complete integration of the machine learning classifiers and transition to predictive analytics and ongoing auditing models. The time of the Generative AI & Governance (2023-2026) is the greatest paradigm shift to date. This includes the application of Large Language Models (LLMs) and the enforcement of strong ethical compliance frameworks

Although this is a very rapidly expanding and significant field the academic literature remains rather disjointed. Scholars tend to work in thematic silos as algorithmic oversight is situated at a cross-over point between four different areas of activity: data science, corporate governance, professional ethics, and public assurance (Sutton et al., 2016; Pizzi et al., 2021). In the field of corporate governance, for instance, AI is seen as a general risk factor in the enterprise, without taking a detailed technical perspective needed to audit independent transaction cycles and probabilistic accounting data. Most importantly, there is a gap in the literature: the literature currently does not provide a consistent, comprehensive, and longitudinal overview of how the function of data analytics and internal audit has structurally developed into complex AI governance frameworks through time (Pizzi et al., 2021; Rakipi et al., 2021). The majority of existing studies provide just one or two snapshots of technologies in a particular moment in time, and the academic community is lacking a comprehensive picture showing the transformation of baseline data analytics tools to independent internal audit processes and multi-layer governance structures (Pizzi et al., 2021; Rakipi et al., 2021). The traditional qualitative literature review has been severely hampered by the scope and scope of this growing, interdisciplinary body of literature, because of its inherent subjectivity and its structural scale limitations (Aria & Cuccurullo, 2017). This fragmentation can be solved empirically using a bibliometric analysis, which is based on a statistic and a mathematical method to program a scientific landscape from a more explicit period of time (for this issue 2015-2026) (Aria & Cuccurullo, 2017; van Eck & Waltman, 2010).

This research employs a bibliometric mapping approach to systematically review the development of AI governance studies in accounting to address the technological fragmentation and governance integrity issues (Aria & Cuccurullo, 2017; van Eck & Waltman, 2010). This investigation has four main research questions:

1. to systematically map the scholarly landscape on AI governance in the accounting and auditing;
2. to identify key publication trends, influential authors, institutions, and countries;
3. to examine dominant and emerging themes through keyword co-occurrence analysis; and
4. to trace the development and evolution of research in this area over time.

LITERATURE REVIEW

Artificial intelligence (AI) has become more and more pervasive in accounting and auditing, aiding in transaction processing, audit analytics, fraud detection, risk assessment and assessment of audit evidence. As a result, early research highlighted the importance of AI for accounting research (Sutton et al., 2016; Kokina & Davenport, 2017) and later research explored the implications of cognitive technologies on audit planning and reporting. Li et al. (2018) also suggested that the effectiveness of audit analytics is not limited to technology but also to organizational processes, auditor skills and auditors' professional judgment. These studies suggest that the use of AI is not just about replacing tasks; it also affects the way accounting professionals process information and make decisions.

More recent research shows that AI and digital technologies are expanding into more accounting and audit activities. Pizzi et al. (2021) noted some key themes in digital transformation and internal auditing, which included continuous auditing, fraud detection, data analytics and technological innovation. At the same time, both Ayad and Mezouari (2022) and Elnakeeb and Elawadly (2025) demonstrated the increasing use of AI in accounting's subfields and the advancement of research on automation and AI in accounting, respectively. These studies, however, are more focused on the aspects of technology adoption, analytical skills and change of operations. It also opens an interesting divide in that as more people rely on AI, questions are being asked about who is held accountable for the decisions made with AI's help and how can outputs be explained and how should professional judgment be exercised.

The accountability aspect is especially significant since AI-driven systems can produce results that are not easily understandable or verifiable by the user. Thus, recent dialogue about AI is becoming more and more transparent, explainable, ethical, human-controlled, assured, and risk-aware in relation to AI. The relationships between these issues are not limited: transparency and explainability enable the assessment of AI-generated output, human supervision ensures professional responsibility, and ethics, assurance and risk management offer ways to manage the impacts of the use of AI. However, not all problems related to the use of ICTs can be solved with technological solutions; this was proved by Sakri et al. (2012) who emphasized the importance of ethical and organizational issues. While they are studying the issue of ICT abuse, it is useful to have a socio-organizational perspective in understanding why it is important to be accountable and be governed when using technology.

Thus, the literature indicates a shift from a focus on automation and technological efficiency to a broader interest in accountability and governance. Much of the earlier research has, however, focused on individual aspects of this development and not systematically tracked the development of these themes in accounting and auditing research. This study fills this gap by investigating the progression of AI studies from automation themes and perspectives to accountability themes and perspectives, including transparency, explainability, human oversight, ethics, assurance, and AI risk management.

BIBLIOMETRIC ANALYSIS

Bibliometric analysis enables the systematic examination of publication trends, citation patterns, influential authors, institutions, countries, journals, and research themes across a wide range of academic disciplines. In the context of this study, bibliometric analysis is particularly appropriate for examining AI research in accounting and auditing because the field is interdisciplinary and rapidly developing. Citation, co-authorship, bibliographic coupling and keyword co-occurrence analyses can be used to identify the intellectual and thematic structure of a research field (Van Eck & Waltman, 2010; Aria & Cuccurullo, 2017). In this study, bibliometric analysis is used not only to describe publication growth but also to examine how the research agenda changes over time, particularly from technology-oriented applications toward accountability and governance concerns.

Several previous bibliometric studies have examined technology-related research in accounting and auditing. Pizzi et al. (2021) analysed digital transformation and internal auditing, Ayad and Mezouari (2022) mapped AI research across accounting subfields, and Elnakeeb and Elawadly (2025) examined automation and AI in accounting. These studies provide evidence of the growing importance of technology in accounting and auditing. Nevertheless, their main emphasis is on technology adoption, applications and research development rather than the specific evolution of accountability and governance themes. The present study extends these previous reviews by examining the development of AI research in accounting and auditing up to June 2026 and by focusing specifically on how the research agenda has expanded from automation and technology-oriented applications towards accountability, transparency, explainability, human oversight, ethics, assurance, and AI risk management.

Ahmad et al. (2024), further demonstrate how bibliometric techniques such as Scopus-based analysis, keyword mapping, citation analysis and VOSviewer can be used to identify emerging themes in an AI-related research domain. Building on this methodological approach, the present study analyses publications on AI in accounting and auditing from 2015 to June 2026. Publication trends, influential contributors and research networks are examined together with keyword co-occurrence and thematic evolution to identify whether and how research has progressed from automation and efficiency toward accountability, transparency, explainability, human oversight, ethics, assurance and AI risk management.

TABLE 1. Summary of previous studies

Author	**Domain/Search Strategy**	**Data Source & Scope**	**TDE**	**Bibliometric Attributes Examined**
Zulkiffly Baharom (2025)	digital technology adoption in internal auditing	Scopus, Web of Science (1980 to 2024)	720	- Publication trend - Highly cited journal - Influencial authors - Leading institution - Citation network and clustering - Thematic clusters & keyword patterns
Elnakeeb & Elawadly (2025)	integration of automation and artificial intelligence (AI) in accounting.	Scopus (2001 - 2024)	343	-Publications and citation trend - Journal analysis - Most relevant and productive authors - Science mapping
Ayad & Mezouari (2022)	Artificial Intelligence and accounting subfields	Scoupus (1990 - 2022)	931	- common themes - occurrence and the co-occurrence of authors' keywords

Author	Domain/Search Strategy	Data Source & Scope	TDE	Bibliometric Attributes Examined
Pizzi, Venturel, Variale & Macario (2021)	audit* and digit*	Scopus (1985-2020)	105	- Publication trend - Highly cited journal - Influencial authors - Citation network and clustering - Overlay analysis - Density analysis

TDE=Total documents examined

METHODOLOGY

The bibliometric analysis framework used in this study is shown in Figure 1. Scopus was used as the source database, and the TITLE-ABS-KEY search field was used to retrieve publications based on terms appearing in their titles, abstracts, and keywords. The search strategy combined terms related to artificial intelligence (AI), accounting and auditing, and governance- and accountability-related issues. The search terms included "artificial intelligence", "AI", "generative AI", "ChatGPT", "accounting", "auditing", "financial reporting", "governance", "accountability", "ethics", "transparency", "assurance", and "reliability". Boolean operators (AND/OR) were used to combine the search terms to identify publications relevant to AI research in accounting and auditing.

The analysis was conducted using publication records retrieved from Scopus for the period 2015 to June 2026. The year 2015 was selected as the starting point due to the increasing scholarly attention to the significance and application of AI in accounting and auditing. The initial search was conducted across all Scopus subject areas. During the refinement process, subject areas outside the scope of the study were excluded, and five relevant subject areas were retained: Business, Management and Accounting; Economics, Econometrics and Finance; Social Sciences; Decision Sciences; and Arts and Humanities. No language restriction was applied, and publications in all languages that met the inclusion criteria were considered. A total of 1,620 documents were initially retrieved from the Scopus database. The retrieved records were subsequently refined based on the specified subject areas and screened for relevance and completeness. Duplicate, incomplete and irrelevant records were eliminated during the screening process. A total of 1,222 records was excluded, resulting in a final dataset of 398 documents for bibliometric analysis.

Basic analysis and document profiling of the collected data were performed using Microsoft Excel. Summarisation of data was done by: document type, source type, source language, subject area and trends in publication. The following Citation analysis measures, namely total number of citations, average citations per publication and average citations per cited publication, were used to identify the highly cited documents and influential authors in the field of Artificial Intelligence in Accounting and Auditing. VOSviewer was used for networks visualization and to create co-authorship, citation, bibliographic coupling and keyword co-occurrence networks. Microsoft Excel was also used to further analyse and present tables and figures. Themes and areas for future research were identified through keyword analysis, revealing consistent themes and emerging research areas related to AI in accounting and auditing. In order to make the study analyze the evolution of research themes from an automation-oriented field of research to an accountability-oriented field of research, the research themes were analyzed using the bibliometric method, thematic mapping and thematic evolution.

Prior to analysis, data cleansing was done systematically to guarantee data quality and accuracy. First, it was tried to remove the duplicate records in the initial search results due to multiple indexing updates in Scopus. The deletion of the documents under category erratum also took place. Manual deduplication and verification were performed to avoid any duplicate entries. The records that had missing information (information missing, without a publication year, without a source title, without abstracts, without keyword information) were considered individually. Documents were excluded from the analysis unless they had the following basic bibliographic information: author(s), title, year, source title, citations, abstracts, and keywords. Records that were missing certain of the required accounting and auditing fields were omitted to ensure the reliability of the ultimate dataset, as were records that were not related to accounting and auditing.

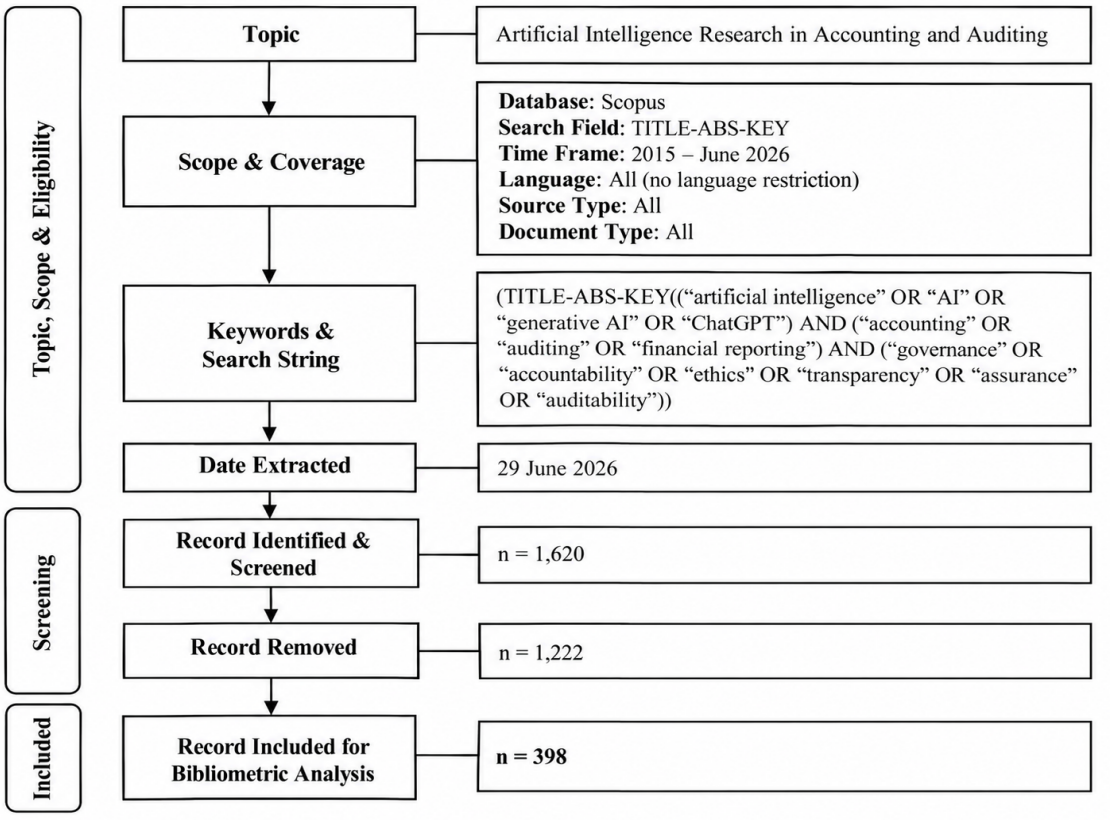


FIGURE 1. Flow diagram of the search strategy
Source: Zakaria et al. (2021), Moher et al. (2009)

RESULTS AND DISCUSSION

DOCUMENTS PROFILES

Table 2 summarizes the document types of the publications retrieved. Among the 398 documents identified, articles comprise the largest proportion (61.31%), indicating that peer-reviewed journal publications remain the primary medium for disseminating research in this field. Book chapters account for 19.35% of the total publications, reflecting a substantial contribution from edited academic volumes. Review articles (6.78%) and conference papers (5.53%) represent moderate

proportions, while books (5.28%), notes (1.25%), and editorials (0.50%) contribute only marginally to the overall publication output. These findings demonstrate a strong preference for journal-based dissemination, with alternative publication formats serving complementary roles in advancing the literature.

TABLE 2. Document Type

Document Type	Total Publications (TP)	Percentage (%)
Article	244	61.31%
Book Chapter	77	19.35%
Review	27	6.78%
Conference Paper	22	5.53%
Book	21	5.28%
Note	5	1.25%
Editorial	2	0.50%
Total	**398**	**100.00**

The results indicated in Table 3 are the type of sources where the publications are obtained. The results show that the most common source of publications is the journal (277 documents = 69.60% of the total 398 publications). This domination highlights the role of the peer-reviewed journal in the dissemination of scholarly results and the progress of research in the field. Monographs and edited volumes make a significant contribution to the body of publications together (19.10% for books). Book series (6.53%) and conference proceedings (4.77%) on the other hand, only account for a relatively small percentage of the publications produced in total. The results reveal that researchers use a number of communication channels, but that journal publications are the most common and influential channel for publishing research results, which is consistent with publication practices in many mature disciplines.

TABLE 3. Source Type

Source Type	Total Publications (TP)	Percentage (%)
Journal	277	69.60%
Book	76	19.10%
Book Series	26	6.53%
Conference Proceeding	19	4.77%
Total	**398**	**100.00**

The publications are distributed linguistically as shown in table 4. The results show that there is a significant majority of English publications that make up 380 publications (95.00%). This is a dominant representation, tracing the essential position of English as the main language used for scholarly communication, facilitating greater dissemination, accessibility and citation of research within the global academic community. The share of publications that are published in another language is only 5.00% of the total output, and Spanish is the main language (6 publications, 1.50%) followed by Chinese (3 publications, 0.75%). There are 2 publications each in Italian and Portuguese, 1 in each of the following languages: Croatian, German, Polish, Russian, Turkish, Slovak and Catalan (all 0.25%). Overall, the results show that the field is overwhelmingly English, which indicates its status as the language most preferred to publish research and transmit knowledge internationally.

TABLE 4. Languages

Language	Total Publications (TP)*	Percentage (%)
English	380	95.00%
Spanish	6	1.50%
Chinese	3	0.75%
Italian	2	0.50%
Portuguese	2	0.50%
Croatian	1	0.25%
German	1	0.25%
Polish	1	0.25%
Russian	1	0.25%
Turkish	1	0.25%
Slovak	1	0.25%
Catalan	1	0.25%
Total	**400**	**100.00**

Note: The total number of language classifications (n=400) exceeds the number of unique publications (n=398), as individual publications may be associated with more than one language classification in Scopus.

The distribution of publications by subject in the Scopus database is shown in Table 5. The publications were indexed in various subject areas—705 classifications were assigned to the documents that were retrieved. The largest subject areas are Business, Management and Accounting (279 publications, 39.58%), Economics, Econometrics and Finance (230 publications, 32.62%) and Social Sciences (127, 18.01%). The contributions from Decision Sciences and Arts and Humanities are relatively small compared to these levels (5.82% and 3.97% respectively). The results show that the field of research is related mainly to business and economics, and is gradually using the knowledge of other related fields, which shows the interdisciplinary characteristics of research. The large share of Business, Management and Accounting and Economics, Econometrics and Finance is similar to previous bibliometric studies that identified these as the major subjects to contribute to management-related research, and that they are increasingly connected with neighbouring subjects because of the complexity of the problems in the organisations and economy (Balstad & Berg, 2020; Harsanto & Firmansyah, 2023). The above trend indicates that the discipline is still developing with inter-disciplinary work, enriching its theoretical and practical aspects.

TABLE 5. Subject Area

Subject Area	Total Publications (TP)	Percentage (%)
Business, Management and Accounting	279	39.58%
Economics, Econometrics and Finance	230	32.62%
Social Sciences	127	18.01%
Decision Sciences	41	5.82%
Arts and Humanities	28	3.97%
Total	**705**	**100%**

Note: The total number of subject-area classifications (n=705) exceeds the number of unique publications (n=398) because an individual publication may be classified under more than one Scopus subject area.

PUBLICATION TRENDS

The annual publication rates of the retrieved documents are given in table 6 for the period 2015-2026. The results show that the number of publications grew significantly during the research period, reflecting an escalating interest in the research area. Between 2018 and 2022, it is generally considered a low volume, but this increased significantly in 2023 (124) and peaked in 2025 (158). The 2026 figure is only for publications, and should be taken with a pinch of salt, since it was pulled prior to the end of the publication year. 2023 was the year of the highest total citations (967), citations per publication (33.34), citations per cited publication (38.68) and the g-index (29) among the years, despite the fact that the most publications were published in 2025. In the meantime, 2020 publications had the highest average citations per publication (120.50), meaning that the impact of a relatively small number of highly cited studies is great. The results indicate that the number of studies in this area has grown considerably in the last few years and yet have contributed to a high level of academic impact. Bibliometric studies have shown similar trends, where newer emerging research fields usually exhibit strong and steady publication growth as well as rising citation impact with age (Donthu et al., 2021; Zupic & Čater, 2015).

TABLE 6. Year of Publication

Year	TP	NCP	TC	C/P	C/CP	*h*	*g*
2026	117	24	86	0.74	3.58	*3*	*7*
2025	158	91	736	4.66	8.09	*13*	*21*
2024	54	45	628	11.63	13.96	*14*	*24*
2023	29	25	967	33.34	38.68	*13*	*29*
2022	19	17	603	31.74	8.49	*9*	*19*
2021	11	7	386	35.09	55.14	*6*	*11*
2020	6	6	723	120.5	120.5	*6*	*6*
2019	3	2	76	25.33	38	*2*	*3*
2018	1	1	1	1.00	1	*1*	*1*

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication; h=h-index; and g=g-index.

PUBLICATIONS BY AUTHORS

Table 7 shows the top 10 authors with the highest number of publications in the AI governance in accounting and auditing domain. Of these scholars, O.M. from Finland, Lehner, is by far the most prolific author with five publications and 215 citations. The significance and recognition Lehner has generated for his research in this field is reflected in this number of citations.

Rahman, M.J. is second with five publications. Hay, D., Rana, T. and Vasarhelyi, M. each published four works. Vasarhelyi, M. was not the most prolific author but had the most citations in this group (578 citations), indicating that the author's publications had a strong academic impact. Likewise, the scholarly output of Bracci, E. is noteworthy, as he has published only three works, but with 76 citations, he has a significant impact as a researcher.

TABLE 7. Most Productive Authors

Author's Name	Affiliation	Country	TP	NCP	TC	C/P	C/CP	*h*
Lehner, O.M.	Hanken - Svenska handelshögskolan	Finland	5	4	215	43	53.75	4
Rahman, M.J.	Wenzhou-Kean University	China	5	1	43	8.6	43	1
Hay, D.	University of Auckland Business School	New Zealand	4	0	0	0	0	0
Rana, T.	RMIT University	Australia	4	0	0	0	0	0
Vasarhelyi, M.	Rutgers University-Newark	United States	4	3	578	144.5	192.67	4
Bracci, E.	University of Ferrara	Italy	3	3	76	25.33	25.33	2
Knechel, W.R.	University of Auckland Business School	New Zealand	3	0	0	0	0	0
Rahman, M.A.	East Delta University	Bangladesh	3	0	0	0	0	0
Schutte, D.P.	North-West University	South Africa	3	1	2	0.67	0.33	1
Willekens, M.	KU Leuven	Belgium	3	0	0	0	0	0

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication; h=h-index; and g=g-index.

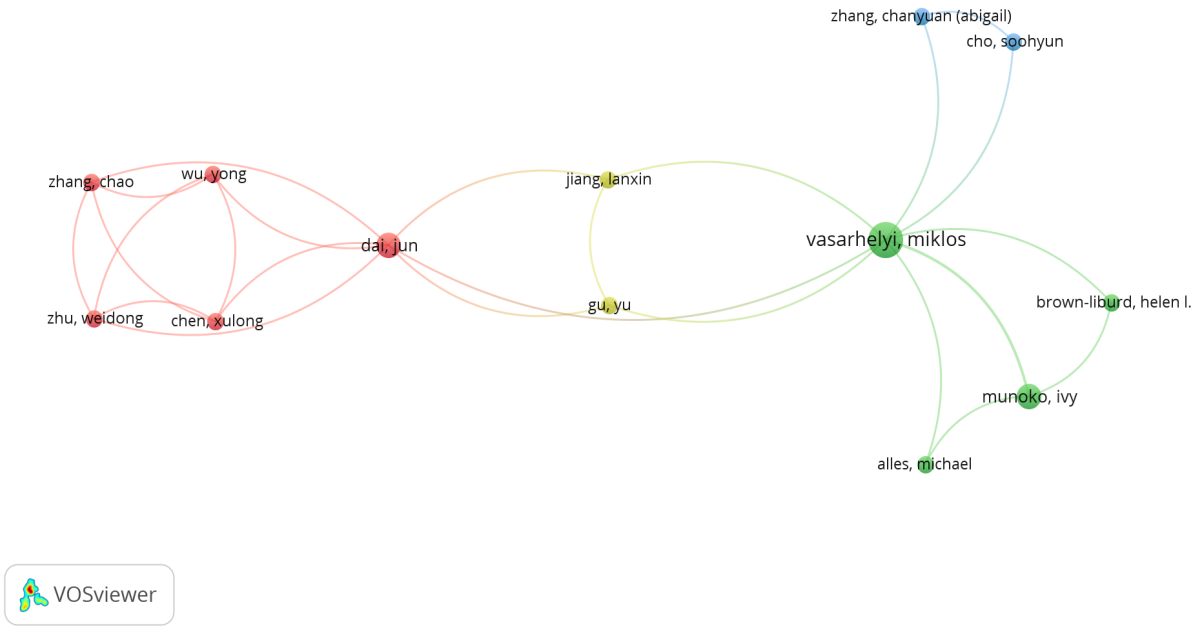


FIGURE 2. Network visualization map of the co-authorship by authors

The co-authorship network of top-tier scholars on AI governance in the accounting and auditing field is presented in Figure 2. The visualization colors individual clusters of co-collaborating authors and the linking lines show co-authorship relationships, so as to show patterns of research collaboration within the field.

PUBLICATIONS BY INSTITUTIONS

We present the most productive institutions in AI governance research for the accounting and auditing domain in Table 8. The results indicate that the University of Johannesburg (South Africa) has the highest number of publications in this research field, namely seven. Wenzhou-Kean University (China) is next, with six publications, indicating an increase in AI governance research related to accounting and auditing in China.

The next five are tied with the University of Cambridge (United Kingdom) and Hanken – Svenska handelshögskolan (Finland) with 2 each, followed by the University of Ferrara (Italy), and RMIT University (Australia) with one apiece. From the publications they have released, we can see that research around AI governance is a topic that's attracting a lot of attention in Europe and Asia Pacific.

The University of Auckland (New Zealand), Stanford University (United States), City University of Hong Kong (Hong Kong), Southwestern University of Finance and Economics (China), Universidade de Aveiro (Portugal), KU Leuven (Belgium) and North-West University (South Africa) each ranked with four publications. Universiti Teknologi MARA contributed three publications, contributing to the growing number of publications in this area in Malaysia.

The map provides a general overview of the AI governance research landscape in accounting and auditing, highlighting how widely the field is studied across different parts of the world. Research contributions from institutions around the globe, including universities from Africa, Asia, Europe, North America, and Oceania, show that this field has garnered broad academic interest, with institutions from across the world contributing to the advancement of knowledge and to the development of AI governance in accounting and auditing.

TABLE 8. Most productive institutions

Affiliation	Country	TP
University of Johannesburg	South Africa	7
Wenzhou-Kean University	China	6
Hanken - Svenska handelshögskolan	Finland	5
RMIT University	Australia	5
University of Ferrara	Italy	5
University of Cambridge	United Kingdom	5
University of Auckland	New Zealand	4
Stanford University	United States	4
City University of Hong Kong	Hong Kong	4
Southwestern University of Finance and Economics	China	4
Universidade de Aveiro	Portugal	4
KU Leuven	Belgium	4
North-West University	South Africa	4
Universiti Teknologi MARA	Malaysia	3

Notes: TP=total number of publications

PUBLICATIONS BY COUNTRIES

As shown in Table 9, the United States emerges as the most productive country with 62 publications (15.58%), followed by China 40 publications (10.05%) and the United Kingdom 40publications (10.05%). These findings suggest that research activity is concentrated in countries with well-established research ecosystems, strong higher education institutions, and substantial

investment in research and innovation. The leading position of the United States is consistent with previous bibliometric studies, which have identified it as a major contributor to global scientific production across management and business-related disciplines (Donthu et al., 2021; Merigó & Yang, 2017).

Among emerging economies, India ranks fourth with 31 publications (7.79%), reflecting its increasing research capacity and expanding academic engagement in the field. Other notable contributors include Italy (5.53%), Australia (4.77%), Indonesia and South Africa (both 4.27%), while Jordan, Canada, Malaysia, Saudi Arabia, Finland, and Spain each contribute between 2.51% and 3.52% of the total publications. The geographical distribution demonstrates that research is widely dispersed across both developed and developing countries, highlighting the growing international interest and collaborative nature of the field. Differences in publication output may reflect variations in research funding, institutional capacity, national research priorities, and the maturity of academic and professional networks that support knowledge production.

TABLE 9. Top 20 Countries contributed to the publications

Country	TP	%
United States	62	15.58%
China	40	10.05%
United Kingdom	40	10.05%
India	31	7.79%
Italy	22	5.53%
Australia	19	4.77%
Indonesia	17	4.27%
South Africa	17	4.27%
Jordan	14	3,52%
Canada	11	2.76%
Malaysia	11	2.76%
Saudi Arabia	11	2.76%
Finland	10	2.51%
Spain	10	2.51%

Notes: TP=total number of publications

PUBLICATIONS BY SOURCE TITLES

Table 10 reveals that Journal of Risk and Financial Management is the leading source with 20 publications (5.03%), followed by the International Journal of Accounting Information Systems with 9 publications (2.26%). Cogent Business and Management and Contributions to Finance and Accounting each contributed 7 publications (1.76%), while several other sources, including Journal of Financial Reporting and Accounting, Meditari Accountancy Research, and Springer Proceedings in Business and Economics, recorded 6 publications (1.51%) each. The distribution of publications across journals specialising in accounting, finance, information systems, and artificial intelligence highlights the interdisciplinary nature of the field.

TABLE 10. Most active source titles

Source Title	TP	%
Journal of Risk and Financial Management	20	5.03%
International Journal of Accounting Information Systems	9	2.26%
Cogent Business and Management	7	1.76%
Contributions to Finance and Accounting	7	1.76%
Artificial Intelligence and Accounting Ethical Legal and Social Implications	6	1.51%
Journal of Financial Reporting and Accounting	6	1.51%
Meditari Accountancy Research	6	1.51%
Springer Proceedings in Business and Economics	6	1.51%
2024 ACM Conference on Fairness Accountability and Transparency Facct 2024	5	1.26%
Routledge Handbook of Auditing	5	1.26%

Notes: TP=total number of publications

CITATION METRICS

Citation metrics serve as a key quantitative indicator of research impact, reflecting a study's influence and relevance within its field. Table 11 presents the findings of the bibliometric analysis profiles. The bibliometric analysis profiles cover 12 years of reported AI Governance in Accounting, with a total of 398 papers and 4206 citations. The analysis reveals that the average number of citations per author is 10.57, and the average number of authors per paper is 2.78.

TABLE 11. Citation metrics

Metrics	Data
Papers	398
Number of Citations	4206
Citations per Paper	10.57
Authors per Paper	2.87
h-index	30
g-index	58

HIGHLY CITED DOCUMENTS

When conducting a bibliometric analysis, examining highly cited publications is essential for identifying the intellectual foundations and influential research that have shaped the development of a research field. As shown in Table 12, the most highly cited articles primarily focus on the application of artificial intelligence (AI) Governance in accounting, reflecting the rapid technological transformation of the profession.

Among the top-cited publications, Munoko et al. (2020) received the highest number of citations (446), highlighting its substantial influence on the literature. The study examines the ethical implications of adopting artificial intelligence in auditing, drawing attention to issues such as transparency, accountability, professional judgement, and governance that accompany AI implementation. Closely following is Han et al. (2023) with 430 citations and the highest annual citation rate (143.33 citations per year), demonstrating the exceptional scholarly impact of this recent review. By synthesising research on blockchain technology and artificial intelligence in accounting and auditing, the study provides a comprehensive overview of emerging technologies and identifies future research directions, making it a key reference for subsequent studies.

Other highly influential publications further illustrate the evolution of technology-enabled auditing. Hutchinson et al. (2021) emphasise accountability and governance in machine learning datasets, while Lehner et al. (2022) investigate the ethical and normative challenges associated with AI-assisted decision-making in accounting and auditing. Meanwhile, Kend and Nguyen (2020) examine the implications of big data analytics and other emerging technologies for the audit and assurance profession, whereas Zhang et al. (2022) focus on the role of explainable artificial intelligence (XAI) in improving the transparency and interpretability of AI-driven audit decisions. These studies collectively demonstrate that technological innovation has become a central research theme, extending beyond technical implementation to encompass ethical, governance, and regulatory considerations.

The remaining highly cited studies further broaden the intellectual scope of the field. Xing et al. (2022) investigate consumer responses to AI-powered chatbots, illustrating the wider application of intelligent systems in business contexts. Zhang et al. (2023) explore the ethical implications of AI in managerial accounting, while Lee and Tajudeen (2020) provide empirical evidence on AI adoption within Malaysian accounting organisations. The inclusion of Kokina et al. (2025) among the top-cited articles, despite its recent publication, suggests that research addressing practitioners' perspectives on AI implementation has attracted immediate scholarly attention and is likely to become increasingly influential.

Overall, the thematic patterns emerging from these highly cited publications indicate a clear transition from traditional accounting research towards technology-enabled, data-driven, and ethically responsible auditing practices. Consequently, the highly cited literature not only reflects the current state of knowledge but also identifies the research themes that are likely to influence future developments in the field.

TABLE 12. Top 10 highly cited articles

No.	Authors	Title	Cites	Cites per Year
1	Munoko et al. (2020)	The Ethical Implications of Using Artificial Intelligence in Auditing	446	74.33
2	Han et al. (2023)	Accounting and auditing with blockchain technology and artificial Intelligence: A literature review	430	143.33
3	Hutchinson et al. (2021)	Towards accountability for machine learning datasets: Practices from software engineering and infrastructure	245	49
4	Lehner et al. (2022)	Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking	149	37.25
5	Kend & Nguyen (2020)	Big Data Analytics and Other Emerging Technologies: The Impact on the Australian Audit and Assurance Profession	129	21.5
6	Zhang et al. (2022)	Explainable Artificial Intelligence (XAI) in auditing	124	31
7	Xing et al. (2022)	Effects of different service failure types and recovery strategies on the consumer response mechanism of chatbots	107	26.75
8	Zhang et al. (2023)	Ethical impact of artificial intelligence in managerial accounting	97	32.33
9	Lee & Tajudeenl. (2020)	Usage and impact of artificial intelligence on accounting: Evidence from Malaysian organisations	92	15.33
10	Kokina et al. (2025)	Challenges and opportunities for artificial intelligence in auditing: Evidence from the field	92	92

MOST FREQUENT KEYWORDS

Keyword frequency provides valuable insights into the conceptual structure of a research field by revealing the topics and themes that occur most frequently in the literature. The frequency of keyword occurrence reflects the prominence of specific concepts and helps identify emerging research trends and future research directions (Donthu et al., 2021). As presented in Table 13, the analysis demonstrates that research in this field is predominantly centred on the application of artificial intelligence (AI) and other digital technologies within accounting and auditing.

Among all author keywords, Artificial Intelligence is the most frequently occurring term, appearing in 205 publications (51.51%). Its overwhelming prominence indicates that AI has become the principal research theme, reflecting the rapid adoption of intelligent technologies to enhance decision-making, automation, and analytical capabilities in accounting and auditing. Other frequently occurring keywords include Blockchain (40 publications; 10.05%), Decision Making (34; 8.54%), Auditing (31; 7.79%), and Accounting (30; 7.54%). The prominence of these keywords suggests that current research extends beyond technological innovation to examine how emerging technologies transform auditing practices, financial reporting, and organisational decision-making.

Several complementary themes also emerge from the analysis. Keywords such as Digital Transformation and Risk Management (both 5.78%) reflect the increasing integration of digital technologies into organisational governance and risk assessment processes. Meanwhile, Ethics (5.53%), Machine Learning (5.28%), and Ethical Technology (5.03%) highlight growing scholarly attention to the ethical, legal, and governance implications associated with AI adoption. Other recurring keywords, including Big Data, Transparency, Financial Reporting, Accountability, and Corporate Governance, indicate that researchers are increasingly examining technological innovation alongside issues of organisational governance, reporting quality, and stakeholder trust. The appearance of Bibliometric Analysis (4.52%) further suggests that the field has matured sufficiently to warrant systematic evaluations of its intellectual structure and research evolution.

Overall, the keyword distribution reveals a clear shift from traditional accounting and auditing research towards a technology-driven, interdisciplinary research agenda. The strong emphasis on artificial intelligence, blockchain, machine learning, and digital transformation demonstrates that contemporary research is increasingly focused on leveraging intelligent technologies to improve audit quality, decision-making, governance, and organisational performance. The results therefore suggest that future research is likely to further explore the integration of emerging technologies with governance, ethics, sustainability, and corporate accountability to address the evolving challenges of the digital economy.

TABLE 13. Most Frequent Keywords

Author Keywords	**Total Publications (TP)**	**Percentage (%)**
Artificial Intelligence	205	51.51%
Accounting	30	7.54%
Auditing	31	7.79%
Blockchain	40	10.05%
Decision Making	34	8.54%
Digital Transformation	23	5.78%
Risk Management	23	5.78%
Ethics	22	5.53%
Machine Learning	21	5.28%
Ethical Technology	20	5.03%
Bibliometric Analysis	18	4.52%

Big Data	16	4.02%
Sustainable Development	16	4.02%
Transparency	16	4.02%
Financial Reporting	15	3.77%
Accountability	14	3.52%
Corporate Governance	13	3.27%

VOSviewer visualises the relative importance of keywords through node size and label prominence in the network. Figure 3 presents the co-occurrence network of author keywords in AI governance in accounting and auditing, showing how key terms are connected within the literature. In this representation, larger nodes and stronger links indicate more frequent usage and closer conceptual relationships among keywords.

The results show that Artificial Intelligence is the most dominant keyword, with 205 occurrences (51.51%), highlighting its central role in the field. This is followed by Blockchain (40; 10.05%), Decision Making (34; 8.54%), Auditing (31; 7.79%), and Accounting (30; 7.54%), indicating strong emphasis on integrating AI technologies into audit and accounting practices.

Governance and ethics-related themes are also evident, including Risk Management and Digital Transformation (both 23; 5.78%), Ethics (22; 5.53%), Ethical Technology (20; 5.03%), and Corporate Governance (13; 3.27%). These reflect growing concerns over responsible AI adoption and oversight in auditing environments.

In addition, methodological and analytical keywords such as Machine Learning, Big Data, and Bibliometric Analysis indicate the use of advanced techniques in this research area. Overall, the keyword patterns suggest that AI governance in accounting and auditing is driven by artificial intelligence applications while increasingly incorporating governance, ethics, and accountability considerations.

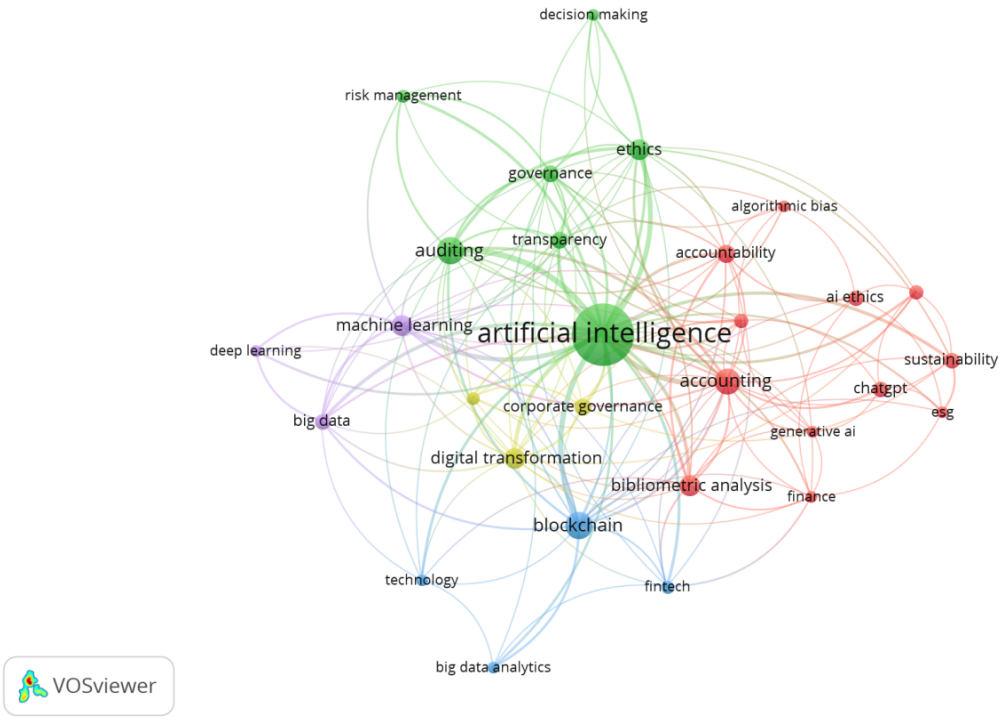


FIGURE 3. Network Visualization Map of The Co-Occurrence by Author's Keywords

This study employs VOSviewer to conduct a co-occurrence analysis of author keywords in the field of AI governance in accounting and auditing. The clustering technique groups keywords based on their simultaneous occurrence in publications, enabling the identification of underlying thematic structures and emerging research directions within the literature.

The results, as presented in Table 14, reveal five distinct clusters. Cluster 1 is centred on accountability and sustainability-related themes, incorporating keywords such as accountability, accounting, accounting education, ESG, finance, sustainability, fraud detection, ChatGPT, generative AI, AI ethics, algorithmic bias, and bibliometric analysis. This cluster reflects growing attention to ethical considerations, responsible AI use, and broader sustainability and reporting concerns in accounting education and practice.

Cluster 2 represents the core governance and audit-focused domain, comprising artificial intelligence, auditing, decision making, ethics, governance, risk management, and transparency. This suggests that AI governance research is strongly anchored in improving audit processes, strengthening decision-making, and ensuring ethical and transparent governance structures.

Cluster 3 focuses on technology-driven financial innovation, including big data analytics, blockchain, fintech, and technology. This indicates the increasing adoption of advanced digital tools in transforming financial systems and audit-related processes.Cluster 4 highlights organisational and reporting structures through corporate governance, digital transformation, and financial reporting, reflecting the role of AI in reshaping governance frameworks and reporting practices within organisations.

Finally, Cluster 5 is associated with advanced computational techniques, including big data, deep learning, and machine learning, underscoring the methodological foundation supporting AI applications in auditing and accounting research.

Overall, the clustering results demonstrate that AI governance in accounting and auditing is a multidisciplinary field, integrating ethical accountability, governance mechanisms, financial technology, organisational transformation, and advanced analytics. The distribution of clusters further indicates a shift towards more technology-intensive and governance-oriented research themes.

TABLE 14. Cluster of the co-occurrence analysis of author's keywords

Cluster 1	Cluster 2	Cluster 3	Cluster 4	Cluster 5
Accountability	Artificial Intelligence	Big data analytics	Corporate Governance	Big data
Accounting	Auditing	Blockchain	Digital Transformation	Deep Learning
Accounting Education	Decision Making	Fintech	Financial Reporting	Machine Learning
AI Ethics	Ethics	Technology		
Algorithmic Bias	Governance			
Bibliometric Analysis	Risk Management			
ChatGPT	Transparency			
ESG				
Finance				
Fraud Detection				
Generative AI				
Sustainability				

The findings address the first research objective by providing a systematic overview of AI-related research in accounting and auditing based on 398 publications indexed in Scopus from 2015 to June 2026. The analysis shows a clear increase in research activity, particularly from 2023 onwards, with 2025 recording the highest number of publications. The second research objective is addressed through the identification of the main contributing authors, institutions, countries, and source titles. The United States, China, and the United Kingdom were among the leading contributing countries, while the University of Johannesburg and Wenzhou-Kean University were among the most active institutions. The analysis also identified key contributors and highly cited publications, providing an overview of the intellectual development and research influence within the field.

The third and fourth research objectives are addressed through the keyword co-occurrence and thematic analysis. Artificial Intelligence was the most frequently occurring keyword, followed by Blockchain, Decision Making, Auditing, and Accounting, demonstrating that current research remains strongly centred on AI applications and technology-driven transformation in accounting and auditing. The five identified clusters further reveal interconnected themes relating to accountability and sustainability, AI and audit governance, technology-driven financial innovation, organisational and reporting transformation, and advanced computational approaches. These findings also demonstrate the development of the research field over time, from a stronger emphasis on automation, analytics, and emerging technologies towards broader considerations of ethics, transparency, accountability, risk management, and governance. Therefore, the combined findings provide evidence that all four research objectives have been addressed through the bibliometric, citation, keyword, and thematic analyses conducted in this study.

CONCLUSION

Based on the results of this bibliometric analysis, the attention given to algorithmic accountability and oversight in accounting and auditing has increased in importance, as evidenced by the increased number of publications dealing with this topic. With a sample of 398 published documents from databases around the world over the past decade from 2015 to 2026, the results show that research in this area has increased considerably over the past ten years, particularly around the concepts of artificial intelligence, automated risk management, and continuous compliance systems. The number of publications has been fairly low between 2018 and 2022 but has significantly increased for the year 2023 and reached a maximum in 2025 with 4,206 citations (158 publications). The analysis shows that in 2023, research impact was the highest with the highest number of total citations and g-index, indicating that the academic world has now rapidly turned its attention to assess operational and strategic shifts as a result of autonomous technologies.

The findings from the analysis revealed key themes including the use of AI, blockchain, decision-making frameworks, risk management frameworks and digital transformation, reflecting a wider range of technology-driven audit practices. The five core clusters uncovered in this research are frameworks for accountability and sustainability, critical audit governance, financial innovation using technology, organizational reporting frameworks, and advanced computational approaches. The clusters highlight the growing intersection of technologies like machine learning, deep learning, big data and blockchain in an accounting context, signalling a clear shift toward a more technologically advanced and data-driven, ethically responsible approach to accounting.

The research also identifies major contributors in this area, including the United States, which is the top contributor for research production; China, the United Kingdom, India, and other developing countries including Malaysia and South Africa. The University of Johannesburg (South Africa), the Wenzhou-Kean University (China) and the Hanken School of Economics and the University of Cambridge (in Europe) have played a pivotal role in advancing knowledge on the subject, while the Universiti Teknologi MARA represents a burgeoning impact in the Southeast Asian region. Furthermore, author-level metrics indicate that Lehner, O.M. is a high-productive researcher and Vasarhelyi, M. is a prominent researcher in terms of intellectual influence, with their work together with Munoko et al. (2020) cited the most by many of the researchers in the field, thereby arguing for the need to clearly address the transparency, governance and professional judgment aspects of an audit. The trends suggest a maturing field of research in which more work is being done worldwide, and in a wider range of fields.

This study extends previous bibliometric reviews by providing an updated analysis of AI research in accounting and auditing covering the period from 2015 to June 2026 and by examining the increasing integration of accountability and governance-related concerns within the research landscape. Specifically, the study identifies five interconnected research clusters encompassing accountability and sustainability, AI and audit governance, technology-driven financial innovation, organisational and reporting transformation, and advanced computational approaches. These findings complement previous studies that focused on digital transformation, AI applications, and automation by demonstrating how technological themes are increasingly interconnected with ethics, transparency, risk management, accountability, and governance in accounting and auditing research.

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