



Artificial Intelligence in Management Accounting: A Systematic Literature Review on Behavioral and Ethical Dimensions

Devi Natalia Hutabarat ^{1*}, Kristi Indriyani ², Sendi Ardian Tampubolon ³, Hardiono Arron Daud Unas ⁴

^{1,2,3,4} Akuntansi, Universitas Internasional Jakarta, Jl. Ganesha 2 Lot B1, Deltamas, Pasirranji, Central Cikarang, Bekasi, 17530, Indonesia

ARTICLE INFORMATION

Received: October 04, 2026
Revised: October 19, 2026
Available online: October 28, 2026

KEYWORDS

Artificial Intelligence; Management Accounting;
Behavioral Accounting; Cognitive Biases; Professional
Competence; AI Governance.

CORRESPONDENCE

E-mail: devinataliahtb1712@gmail.com

A B S T R A C T

Artificial intelligence (AI) is increasingly used in management accounting to support budgeting, cost analysis, forecasting, reporting, and managerial decision-making. However, the implications of these technologies extend beyond operational efficiency to include professional judgment, cognitive biases, and ethical accountability. This study conducts a systematic literature review to examine the development of research on AI in management accounting and explore how behavioral and ethical considerations are represented in the literature. Scopus was used as the sole data source, with searches conducted on 13 October 2026. Following a screening process based on predefined eligibility criteria, 25 articles published between 2015 and 2025 were selected for analysis. The review combines descriptive analysis of publication patterns, journal distribution, and SJR quartiles with keyword co-occurrence analysis and a thematic synthesis of the selected studies. The results show that 80% of the selected articles were published in 2024 and 2025, while the articles were distributed across 22 journals. The thematic findings cover the automation of management accounting processes, AI-supported decision-making and organizational performance, technology adoption and professional competence, and issues surrounding responsible implementation. The synthesis indicates that AI offers opportunities to improve analytical and reporting processes, but its contribution to management accounting also depends on the ability of professionals to critically evaluate AI-generated outputs and on appropriate governance arrangements. Cognitive biases, professional competence, and AI governance emerge as related concerns, although their interplay has not been examined consistently across the selected studies. This review provides an integrated perspective on these issues and identifies opportunities for empirical research into the behavioral conditions and governance mechanisms that shape the use of AI in management accounting.

INTRODUCTION

The growing adoption of digital technologies has changed how organizations collect, process, and use information to support managerial decisions. In this context, management accounting is moving beyond traditional activities such as budgeting, cost control, forecasting, and performance evaluation toward a more analytical and strategic role. Artificial intelligence (AI), big data analytics, and machine learning have created new opportunities to process large volumes of data, identify patterns, generate predictions, and provide timely information for decision-making (Kraus et al., 2022; Leitner-Hanetseder et al., 2021). These capabilities can help management accountants improve operational efficiency and provide insights that support organizational planning and control. Pavlovic et al., (2024) for example, discuss how AI can enhance predictive analytics, automate reporting processes, and support managerial decision-making. Nevertheless, the value of these technologies depends not only on their technical capabilities but also on how their outputs are interpreted, evaluated, and applied by the people who use them. The integration of AI into management accounting therefore raises questions that extend beyond technological efficiency to

include human judgment, professional competence, and the ethical implications of AI-supported decisions.

Behavioral accounting offers a useful perspective for understanding these human dimensions because managerial decisions are not always based on complete information or entirely rational judgments. Individual perceptions, cognitive limitations, emotions, and behavioral biases can influence how managers interpret information and evaluate alternatives (Mahapatra & Mishra, 2020; Pashman & Behie, 2024). In management accounting, these influences may be reflected in budgeting decisions, forecasting, cost allocation, and performance evaluation. Cognitive biases such as overconfidence, anchoring, and loss aversion can affect how decision-makers assess risks, respond to new information, and form expectations about future performance (Abideen et al., 2023; Wibbeke & Lachmann, 2020). Although AI can process extensive datasets and identify patterns that might be difficult to recognize through manual analysis, its use does not automatically eliminate these behavioral limitations. AI-generated recommendations may instead influence existing judgments, particularly when users place excessive trust in automated outputs or fail to examine the assumptions

underlying them. Consequently, understanding AI in management accounting requires attention to the interaction between technological capabilities and the behavioral tendencies of human decision-makers.

Beyond behavioral considerations, the use of AI in accounting also introduces ethical challenges related to data privacy, algorithmic bias, transparency, and accountability. AI-supported decisions depend on the quality of the data used, the design of the underlying systems, and the extent to which their outputs can be explained and evaluated. When these conditions are inadequate, AI may produce misleading recommendations or make it difficult to identify who is responsible for errors and their consequences. Lehner et al., (2026) identify objectivity, privacy, transparency, accountability, and trustworthiness as major ethical challenges associated with AI-based decision-making in accounting and auditing. Their discussion also emphasizes that AI cannot independently fulfill the requirements of ethical decision-making and that human judgment, professional awareness, and appropriate governance remain important. Similarly, Pavlovic et al., (2024) highlight practical implementation challenges involving data quality, system integration, and regulatory compliance. These findings suggest that the benefits of AI should not be evaluated separately from the risks associated with its application. In management accounting, where information is used to guide resource allocation, evaluate performance, and formulate organizational strategies, the responsible use of AI requires both reliable technological systems and effective human oversight.

The relationship between human judgment and AI also highlights the importance of professional competence. Management accountants need more than the ability to operate AI tools; they must be able to interpret analytical outputs, recognize potential limitations, question questionable recommendations, and determine whether the information is appropriate for a particular decision. As accounting work becomes more technology-driven, analytical skills, critical thinking, and ethical awareness become increasingly relevant to professional practice (Leitner-Hanetseder et al., 2021). At the organizational level, AI governance can provide structures for monitoring AI applications, establishing accountability, protecting sensitive information, and ensuring that human oversight remains part of decision-making processes. Professional competence and governance are therefore closely related to behavioral considerations: competent users may be better positioned to recognize biased or unreliable outputs, while appropriate governance can establish procedures that encourage critical evaluation rather than unquestioning reliance on AI. At the same time, the effectiveness of these mechanisms may depend on how individuals understand, trust, and respond to AI-generated information. Examining these dimensions together offers a broader perspective on the conditions under which AI can support management accounting without undermining professional judgment and ethical responsibility.

Existing literature has addressed several aspects of this issue, although the emphasis differs across studies. Research on technological applications has examined how AI can improve accounting processes, predictive capabilities, and decision support, as illustrated by Alruwaili & Mgamal (2022). Other studies have focused on the ethical challenges of AI-based

accounting and the implications of human-machine collaboration for accountability and professional responsibility, as discussed by Akin & Wilczkowska (2026). Research on behavioral accounting further provides a basis for understanding how cognitive limitations and individual biases may shape the interpretation of information and managerial decisions (Losbichler & Lehner, 2026; Rawashdeh, 2026). Taken together, these studies show that AI in accounting involves interconnected technological, behavioral, professional, and ethical considerations. However, these themes span different research streams and are not necessarily examined together or within the specific context of management accounting. This creates a need for a systematic synthesis that goes beyond describing individual AI applications or listing potential risks. In particular, it is important to establish how behavioral and ethical concerns are represented in the literature, which themes receive the greatest attention, and the extent to which cognitive biases, professional competence, and AI governance are discussed in relation to one another.

The study combines a descriptive analysis of the publication landscape with a thematic synthesis of the selected literature. The descriptive analysis examines publication patterns by year, journal distribution, publication quality, and keyword patterns to provide an overview of how the field has developed and which topics have attracted scholarly attention. The thematic synthesis then examines how cognitive biases, professional competence, and AI governance are discussed in relation to AI-supported management accounting practices and decision-making. By bringing these perspectives together, the study seeks to clarify the current focus of research, identify connections and gaps across existing themes, and establish directions for future investigation. The review also aims to contribute to a more balanced understanding of AI in management accounting by considering not only its potential to improve efficiency and analytical capabilities but also the human judgment and ethical safeguards needed for its responsible use.

Accordingly, this study addresses three interrelated research questions. First, how has research on artificial intelligence in management accounting evolved in terms of publication year, journal distribution, and publication quality? Second, what are the dominant keywords and thematic patterns in the literature on artificial intelligence in management accounting, particularly in relation to its behavioral and ethical dimensions? Third, how does the existing literature explain the interplay among cognitive biases, professional competence, and AI governance in the application of artificial intelligence in management accounting? By answering these questions, the study aims to provide both a descriptive understanding of the research landscape and an integrated synthesis of the behavioral and ethical considerations that shape the use of AI in management accounting.

METHOD

This study is a systematic literature review of how AI is applied in management accounting, with particular attention to its behavioral and ethical dimensions. It follows the review procedures of Hoque (2013) as adapted by Anggraini *et al.*, (2022), which consist of extraction, analysis, and synthesis Xiao & Watson (2017) and consistent with Fisch & Block (2018),

rest on explicit screening criteria and a synthesis of the evidence. Anggraini *et al.* (2022) added co-word analysis to map themes. This study retains it and introduces one further modification, to the journal-category criterion, which is justified below. Scopus was the only data source, it has wider coverage than the Web of Science Thelwall & Pinfield (2024), is curated through content selection procedures Baas *et al.*, (2020).

Table 1. Search Strategy

Element	Specification
Database	Scopus (Elsevier)
Search date	13 October 2026
Search expression	AI management accounting
Search field	Article title, Abstract, Keywords
Publication period	2014-2025 (earliest retrieved: 2015)
Limits applied	Open access
Records retrieved	295
Archive	Raw export kept unmodified; screening log kept for every record

Records were screened sequentially against six criteria adapted from Anggraini *et al.* (2022), and each was assigned to the first criterion it failed (Figure 1). The field-of-study criterion required a topic in accounting, management, or business, including finance, marketing, human resources, and supply chain contexts; 152 records on health, agriculture, engineering, energy, and other non-business fields were excluded, leaving 143. The article-type criterion retained documents classified by Scopus as articles and excluded 39 records (21 conference papers, 12 reviews, three book chapters, two books, and one erratum), leaving 104. The accessibility criterion required downloadable full texts; all records were open access, so none was excluded. The language criterion retained articles written in English and excluded one written in Polish, leaving 103. The quality criterion required that the journal held an SJR quartile (Q1 to Q4); as in Anggraini *et al.*, (2022), journals without a quartile were excluded, which removed 11 records and left 92. The relevance criterion retained articles whose abstracts showed that AI or an AI-based technology, such as machine learning, generative AI, or intelligent automation, was applied to management accounting, namely managerial accounting, management control, budgeting, costing, performance measurement, management reporting, or the role of management accountants. Studies of financial accounting, auditing, taxation, accounting education, or corporate finance, studies without an AI component, and records whose abstracts did not establish relevance were excluded, which removed 67 records, leaving a maximum sample of 25 records for full-text evaluation.

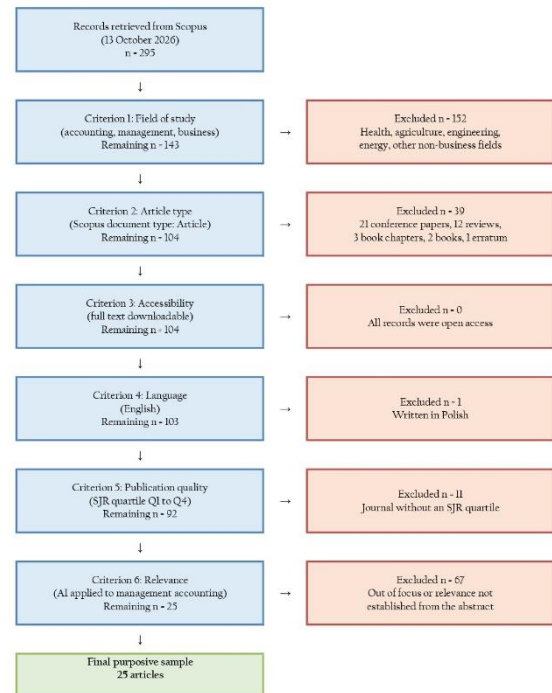


Figure 1. Screening process and purposive sampling flow

RESULT AND DISCUSSION

4.1. Article Frequency Distribution by Year

The annual distribution of the selected articles was examined to describe the publication pattern of research relevant to the scope of this review. The analysis covered the period from 2015 to 2025, comprising 11 publication years. This period was established as an eligibility boundary to focus the review on a defined and relatively recent body of literature while maintaining a consistent timeframe for article selection. The publication period should be understood as a methodological boundary of this review rather than an assumption that no relevant research existed before 2015.

As presented in Table 2, the 25 selected articles were concentrated in the final two years of the review period. Publications from 2024 and 2025 accounted for 10 articles each, representing 40% of the sample in each year. Together, these two years contributed 80% of the selected articles. The remaining five articles were published in 2021, 2022, and 2023: one article in 2021 (4%), three in 2022 (12%), and one in 2023 (4%). No articles met the review's selection criteria for the years 2015–2020.

The concentration of selected articles in 2024 and 2025 as shown in Figure 2 indicates that the eligible literature identified by this review is weighted toward the most recent part of the specified period. However, this pattern should not be interpreted as proof that research activity in the field was absent or negligible in earlier years. The distribution reflects the results of the database search and the application of the review's eligibility criteria. Moreover, the 2025 count should be interpreted in relation to the final search date because the publication year may not have been fully indexed or completed when the search was conducted. Reporting the database and the date of the final search is therefore important for interpreting and reproducing this distribution.

Table 2. Annual Distribution of Selected Articles, 2015–2025

Publication year	Number of articles	Percentage
2015	0	0%
2016	0	0%
2017	0	0%
2018	0	0%
2019	0	0%
2020	0	0%
2021	1	4%
2022	3	12%
2023	1	4%
2024	10	40%
2025	10	40%
Total	25	100%

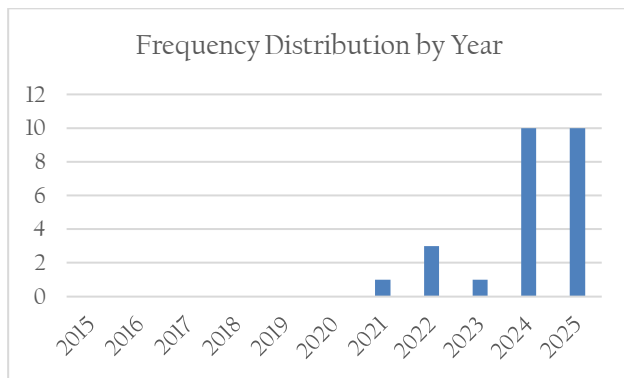


Figure 2. Distribution of Articles Frequency by Year of Publication

4.2. Article Frequency Distribution by Publication Quality

The selected articles were also classified according to the SCImago Journal Rank (SJR) quartile of their respective journals. Journal quartiles provide a journal-level indicator of the journal's position within a subject category. For consistency, the journal-ranking information used in this review was checked in 2026. The year 2026 therefore refers to the year in which the journal-ranking information was consulted; it does not change the publication years of the selected articles.

As shown in Table 3, eight articles (32%) were published in Q4 journals, seven articles (28%) in Q1 journals, and five articles each (20%) in Q2 and Q3 journals. Accordingly, 12 articles (48%) appeared in Q1 and Q2 journals, while 13 articles (52%) appeared in Q3 and Q4 journals. The distribution shows that the selected literature is represented across all four quartiles rather than being concentrated exclusively in the highest-ranked quartiles.

These results describe the journal outlets represented in the sample and should not be interpreted as a direct assessment of the methodological quality or contribution of each individual article. SJR quartiles classify journals in relation to their subject categories and ranking data as shown in Figure 3, they do not independently establish the quality of an individual study. In addition, a journal may be listed under more than one subject

category, and its quartile can differ across categories or ranking years. Therefore, the analysis should identify the SJR data source, the year consulted, and the subject-category rule used to assign a quartile. A single, consistently applied rule is necessary to make the classification transparent and reproducible.

Table 3. Distribution of Selected Articles by SJR Quartile

SJR quartile	Number of articles	Percentage
Q1	7	28%
Q2	5	20%
Q3	5	20%
Q4	8	32%
Total	25	100%

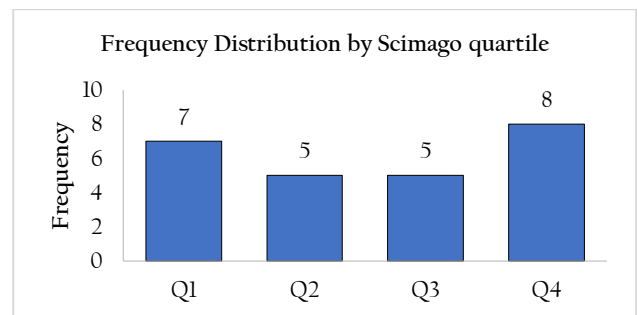


Figure 3. Distribution of Articles Frequency by Publication Quality

4.3. Article Frequency Distribution by Journal

The 25 selected articles were published across 22 journals, indicating that the sample is distributed across a variety of publication outlets. As shown in Table 4, Electronics (Switzerland) contributed three articles, representing 12% of the sample. The International Journal of Information and Communication Technology contributed two articles (8%). Each of the remaining 20 journals contributed one article, equivalent to 4% of the sample per journal.

This distribution indicates that no single journal dominates the selected sample. Instead, the articles are dispersed across multiple outlets as shown in Figure 4. The pattern may reflect the interdisciplinary scope of the topic, although this interpretation should be evaluated alongside the journals' actual subject categories and the thematic findings from the selected articles. Journal frequency alone does not demonstrate that one journal has greater influence, impact, or relevance to the research question than another.

The journal-level distribution is useful for identifying where the selected literature has been published and for describing the range of outlets represented in the review. However, the number of articles published in a journal should not be treated as a measure of research quality or citation impact. To support further interpretation, Table 4 reports each journal's frequency, percentage, and SJR quartile based on the ranking information consulted in 2026.

Table 4. Distribution of Selected Articles by Journal

No.	Journal	SJR quartile	Number of articles	Percentage
1	Electronics (Switzerland)	Q2	3	12%
2	International Journal of Information and Communication Technology	Q4	2	8%
3	Cogent Business and Management	Q2	1	4%
4	Critical Perspectives on Accounting	Q1	1	4%
5	DYNA (Colombia)	Q4	1	4%
6	Edelweiss Applied Science and Technology	Q4	1	4%
7	Energies	Q1	1	4%
8	European Accounting Review	Q1	1	4%
9	European Journal of Social Science Education and Research	Q3	1	4%
10	Financial and Credit Activity: Problems of Theory and Practice	Q4	1	4%
11	Heliyon	Q1	1	4%
12	International Journal for Quality Research	Q3	1	4%
13	International Journal of Artificial Intelligence and Machine Learning	Q4	1	4%
14	International Journal of Computing and Digital Systems	Q3	1	4%
15	Issues in Information Systems	Q4	1	4%
16	Jordan Journal of Business Administration	Q3	1	4%
17	Journal of Business Research	Q1	1	4%
18	Journal of Global Information Management	Q1	1	4%
19	Journal of Risk and Financial Management	Q2	1	4%
20	Qualitative Research in Accounting and Management	Q1	1	4%
21	WSEAS Transactions on Business and Economics	Q4	1	4%
22	Wireless Communications and Mobile Computing	Q3	1	4%
Total			25	100%

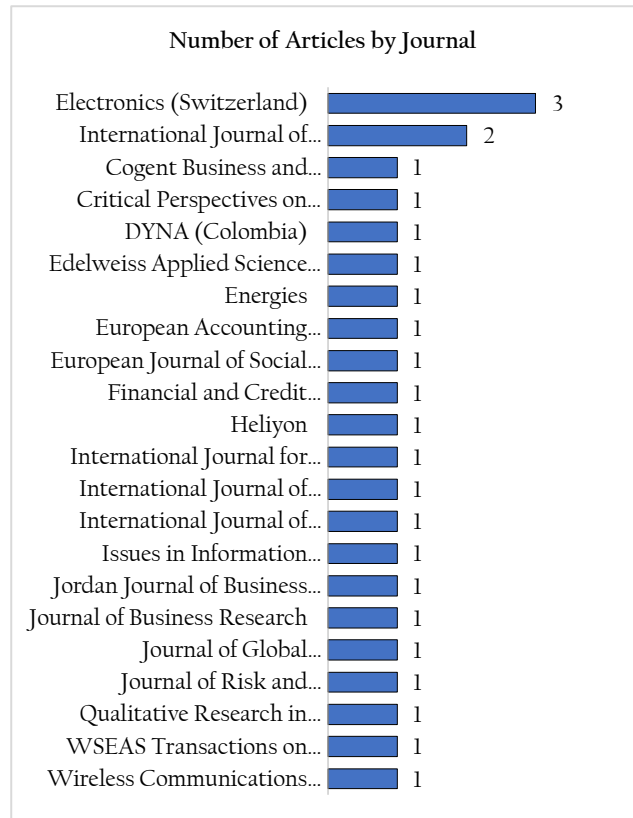


Figure 4. Distribution of Articles Frequency by Journal

4.4. Keyword Analysis

The keyword co-occurrence map generated using VOSviewer illustrates the relationships among the main concepts identified in the selected articles. Artificial intelligence appears as a central keyword, with connections to several related terms, including machine learning, management accounting, automation, and predictive analytics. This pattern suggests that artificial intelligence is an important connecting concept in the reviewed literature, linking technological developments with accounting and management practices. The map also shows connections with financial management and strategic decision-making, indicating that the literature extends beyond the technology itself to consider its potential role in supporting managerial activities and organizational decisions.

Other keywords, such as managerial accounting, big data, decision-making, and sustainability, form additional connected areas within the network. Their relationships with artificial intelligence and other technological concepts suggest that the reviewed studies address a range of issues concerning the use of AI and data-driven technologies in management and accounting contexts. However, the presence of these keywords does not necessarily indicate that all topics receive equal attention or that the relationships represent causal effects. Instead, the visualization provides an overview of how the concepts are connected within the selected literature. Further examination of the individual articles is therefore necessary to understand how these topics are discussed, what findings the studies report, and how they contribute to the understanding of AI in management accounting.

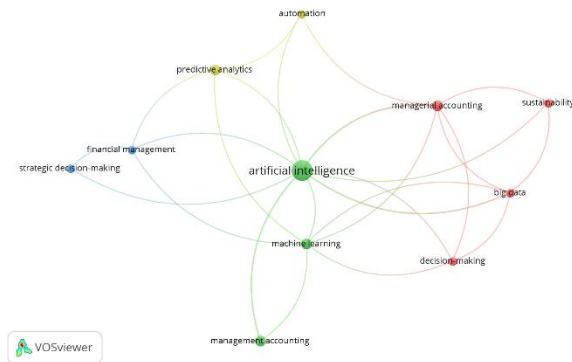


Figure 5. Keyword Co-Occurrence Network of Artificial Intelligence and Management Accounting

4.4.1 Research finding by Theme

The selected articles were examined to identify recurring themes, compare their findings, and distinguish empirical evidence from technical evaluations, literature reviews, and conceptual discussions. Each article was assigned to one primary theme according to its central research objective and principal findings. Although several studies address related issues, each is discussed only within the theme that best represents its main contribution. This approach allows the synthesis to capture the breadth of research on artificial intelligence (AI) and digital technologies in management accounting without duplicating individual studies across themes.

The findings indicate that AI-related technologies are being explored through different dimensions of management accounting, ranging from the automation of accounting processes to decision support, organizational readiness, responsible implementation, and changes in professional practice. However, the evidence varies considerably across the selected articles. Some studies report measurable results from experiments or empirical analyses, whereas others examine technological applications through case studies, literature reviews, or conceptual frameworks. Consequently, the potential benefits of AI should be distinguished from outcomes that have been directly demonstrated in particular research settings.

Theme 1: Digital Transformation of Management Accounting Processes and Systems

The first theme concerns the application of AI and related digital technologies to transform management accounting processes and information systems. The eight articles assigned to this theme primarily examine how technology can improve the processing, organization, and analysis of accounting information, particularly in budgeting, cost calculation, activity-based costing, and management information systems. Their central contribution lies in demonstrating or proposing ways to redesign accounting processes through automation, data integration, and intelligent system development.

Li et al., (2025) developed an optimization method for a management accounting system using generative AI and cloud computing. Their experimental results showed that the proposed model achieved an F1 score of 0.9854, outperforming benchmark models across the datasets examined. The study also reported a 7.57% increase in customer satisfaction, indicating an improvement in the user experience of the

optimized system. These results provide technical evidence of the model's performance within the experimental setting, although they do not independently establish improvements in organizational financial performance.

(Qiu (2021) examined an AI-based accounting management information system with an emphasis on human interaction. This study contributes to the discussion of how intelligent information systems can support accounting management by integrating technological capabilities with the processing and presentation of accounting information. Its focus on human interaction also suggests that the development of accounting systems involves more than computational functionality; the way users interact with and utilize the information remains relevant. Unlike Li et al., (2025), which reports specific experimental performance measures, Qiu's study focuses on the design and application of an AI-supported accounting information system.

A more specific application is presented by Qin & Qin, (2021), who developed a cloud platform for enterprise financial budget management. Their study describes the integration of financial accounting data, budget execution information, and AI-supported decision modules. The system enabled sales and management expenses to be controlled within the budget, compared with a previously reported excess of 13.82%. This finding illustrates how integrating accounting and budgeting systems can support expenditure control. Nevertheless, the reported result concerns the implementation context examined in the study and should not be interpreted as evidence that all AI-based budgeting platforms will produce the same outcome.

Chen (2024) investigated the application of AI to activity-based costing (ABC). The study explains how machine learning, natural language processing, and data analytics can support the identification of cost drivers, automate data processing, and improve the allocation of costs across activities. Through algorithmic frameworks and case-based illustrations, the article discusses the potential to make cost information more responsive to changes in business operations. Its main contribution is the proposed application of AI to address the complexity and data-processing limitations of conventional ABC systems, rather than a universal estimate of the financial benefits of adopting AI.

Wang & Dai, (2025) examined the application of AI in enterprise financial management and strategic decision-making. Their study discusses how big data platforms facilitate data collection, mining, and visualization, creating opportunities to integrate accounting information with broader financial management activities. The findings emphasize the potential for AI to simplify transaction processing, support financial analysis, identify risks, and provide information for strategic planning. These contributions illustrate the movement toward integrated financial management systems, although the article's discussion of application mechanisms should not be treated as equivalent to a controlled empirical evaluation of their effects.

Lu (2025) focused on an AI-driven management information system for cost accounting and budget optimization. The study addresses the integration of intelligent information processing into cost management and budgeting, illustrating how digital systems can support the coordination of accounting information and resource planning. Similarly, Liang (2025) examined the role of modern technology and

informatization in the cost calculation practices of industrial enterprises. The study emphasizes the importance of information systems in improving the efficiency of accounting-related activities and supporting the modernization of industrial cost management. Both studies contribute to understanding the development of technology-enabled accounting processes, although their principal emphasis is on system and process improvement rather than on measuring broader organizational outcomes.

Finally, Alnor (2024) examined how modern technologies contribute to the development of management accounting systems and organizational performance. The study discusses the application of automation, data analytics, AI, and related technologies to improve reporting, forecasting, resource allocation, and accounting efficiency. It also highlights the potential to reduce processing time and errors while allowing accounting professionals to devote more attention to analytical activities. Its contribution is to connect the development of management accounting systems with broader organizational objectives, while recognizing that technology must be implemented effectively to realize these potential benefits.

Taken together, these articles demonstrate that the digital transformation of management accounting involves both the automation of existing tasks and the redesign of accounting information systems. The findings cover several distinct applications, including intelligent budgeting, AI-supported cost allocation, integrated financial management, and management information systems. However, the strength of the evidence differs across the studies: technical performance indicators, reported implementation outcomes, and proposed system capabilities cannot be interpreted interchangeably. The overall pattern suggests that AI can provide new ways to process and organize accounting information, but its contribution to management accounting depends on the application being developed and the context in which it is implemented.

Theme 2: AI-Supported Decision-Making and Organizational Performance

The second theme focuses on the relationship between AI-supported information and decision-making outcomes. The six articles assigned to this theme examine whether and how digital technologies contribute to the quality of managerial decisions, forecasting, expenditure control, innovation, and organizational performance. Unlike the first theme, which concentrates on the development of accounting processes and systems, these studies primarily consider the decisions or organizational outcomes that technology is intended to support.

Ramaj (2025) investigated AI integration in management accounting in Albania using questionnaire responses from 155 managers, accountants, and operational staff. The regression results indicated that organizations with greater experience of AI adopted it more extensively, managerial employees used AI tools more than operational employees, and the efficiency of AI-supported budgeting significantly enhanced decision-making quality. Professional competence also moderated the relationships examined in the study. These findings provide empirical evidence that AI-supported budgeting can contribute to decision-making quality in the sampled organizations. They also demonstrate that the contribution of AI is associated with

differences in organizational experience, employee roles, and professional competence.

Qatawneh et al., (2024) examined the relationship between the Internet of Things (IoT) and the quality of accounting decision-making during the COVID-19 pandemic, drawing on the perspectives of accounting managers in Jordan's industrial sector. The study considers how connected devices and improved access to information can support the availability and use of accounting information in managerial decisions. It also recognizes that the usefulness of technology depends on the quality and reliability of the information provided. In this context, the article contributes to understanding the role of connected technologies in accounting decision-making, while highlighting that information access alone does not guarantee appropriate decisions.

Mahboub & Ghanem (2024) investigated the relationship between AI and organizational performance in commercial banks in the Middle East and North Africa (MENA) region. Their study specifically examined the mediating roles of knowledge management practices and the balanced scorecard. The findings support the importance of considering these organizational mechanisms when examining the association between AI and performance. Rather than treating AI as an isolated determinant of organizational outcomes, the study positions knowledge management and performance measurement practices as relevant channels through which technological capabilities may be translated into organizational benefits. This provides a broader perspective on the relationship between technology adoption and performance in a banking context.

Numbi & Elongha (2025) explored how AI can support managerial decision-making, innovation, and business growth. Their article discusses the use of AI to analyze information, identify patterns, evaluate alternatives, and support decisions under changing business conditions. The study presents AI as a potential strategic resource that can strengthen managerial analysis and help organizations respond to emerging opportunities. However, its discussion of innovation and growth should be distinguished from evidence establishing a causal relationship between AI adoption and long-term business performance.

Dragulin et al., (2025) developed and evaluated AI-driven models for forecasting public expenditure. Their methodological framework combines machine-learning and deep-learning algorithms with established econometric approaches, using historical and statistical data from public institutions. The study reports that the AI models improved expenditure-forecasting accuracy compared with traditional approaches, including linear regression and econometric models. The authors also discuss the contribution of improved forecasts to transparency, accountability, and resource allocation in public budgeting. This study provides a specific example of the potential value of AI in forecasting, although the findings relate to public expenditure data and the models evaluated rather than all management accounting applications.

Rodgers et al., (2022) examined how international research and development (R&D) teams, portfolio entrepreneurs, and management controllers interact in innovation-related decision-making. Using a comparative case study of a large and a medium-sized business conglomerate, supported by open interviews, the authors found that international R&D teams

and management controllers had different mindsets when evaluating sustainable innovation and future expansion through acquisitions. Their findings emphasize the importance of organizational context in understanding the information requirements and decision-making challenges faced by management controllers. Although the study discusses algorithmic decision-making, its main contribution is to show how managerial perspectives and organizational circumstances shape the use of information in innovation decisions, rather than to demonstrate a general performance improvement attributable to AI.

Collectively, these studies indicate that AI and related technologies can support decision-making by improving access to information, strengthening forecasting, facilitating budget control, and supporting organizational analysis. Nevertheless, the outcomes examined are not identical. Ramaj (2025) directly examines decision-making quality, Dragulin et al., (2025) evaluate forecasting accuracy, Mahboub & Ghanem (2024) investigate organizational performance mechanisms, and Rodgers et al., (2022) emphasize contextual differences in innovation-related decisions. The synthesis therefore suggests that AI's contribution should be evaluated against the specific outcome being studied. More accurate forecasts, better-informed decisions, and improved organizational performance are related objectives, but evidence of one does not automatically establish the others.

Theme 3: Organizational Readiness, Technology Adoption, and Professional Competence

The third theme addresses the organizational and human conditions that influence the adoption of digital technologies in management accounting. The four articles assigned to this theme emphasize that technology implementation requires appropriate resources, employee capabilities, organizational support, and alignment between technological change and professional development. Their findings help explain why the availability of advanced tools does not necessarily result in consistent or widespread adoption.

Anica-Popa et al., (2024) proposed a framework for integrating generative AI into the development of competencies for accounting and audit professionals. The article emphasizes the need to align professional education and development with changing technological requirements. Rather than treating AI knowledge as an isolated technical skill, the framework highlights the importance of preparing accounting professionals to work with generative AI as part of their professional activities. Its contribution is primarily conceptual and developmental: it proposes a way to structure competency development rather than providing a direct empirical test of the framework's effect on professional performance.

Pantea et al., (2024) examined the optimization of Romanian management accounting practices through digital technologies, drawing on resource-based and technology-deterministic perspectives in the context of sustainable accounting. Their study considers how digital technologies can be integrated into management accounting practices and how organizational resources and technological developments shape this process. The article contributes to the discussion by connecting technological implementation with the organizational capabilities required to support it. This perspective is important because technology adoption does not

occur independently of the resources, processes, and strategic priorities of the organization.

Guerrero et al., (2025) investigated the integration of AI, robotic process automation (RPA), and big data in strategic accounting management and consulting. Their research combines a literature review with case studies and interviews involving accounting and technology professionals. The study reports potential operational benefits, including a 50% reduction in accounting processing time associated with AI and a 60% decrease in audit errors associated with RPA within the cases discussed. At the same time, 50% of respondents identified insufficient digital infrastructure as a limitation to full implementation. The findings illustrate the contrast between the potential operational benefits of digital technologies and the organizational constraints that can prevent their broader application. The reported percentages should be interpreted within the study's implementation context rather than generalized to all accounting organizations.

Rawdhan & Kaliappen (2024) examined strategic management accounting tools and techniques in Australian manufacturing firms in the context of the Fourth Industrial Revolution. Their review found that the adoption of strategic management accounting techniques and advanced analytical tools remained limited, despite the potential benefits discussed in the literature. The authors identified insufficient awareness, limited skills and resources, and resistance to change as important barriers. They also noted that the evidence specifically concerning the use of advanced analytical tools in Australian manufacturing firms was limited, indicating a need for further research. Their findings suggest that adoption depends not only on technological availability but also on organizational willingness and capability to incorporate new tools into management accounting practice.

Across these four articles, organizational readiness and professional competence emerge as important considerations in technology adoption. The studies approach the issue from different perspectives. Anica-Popa et al., (2024) propose a competency-development framework, Pantea et al., (2024) examine organizational resources and technological change, Guerrero et al., (2025) document implementation benefits and infrastructure constraints, and Rawdhan & Kaliappen (2024) identify barriers to adoption. These findings indicate that digital transformation requires more than the acquisition of software or computing infrastructure. It also requires employees who can use the technology, organizational resources that support implementation, and processes that enable digital tools to become part of routine accounting practice.

However, the evidence does not establish that every organization faces the same barriers or that a single approach to professional development will be effective in all settings. Some articles provide implementation-based evidence, while others offer conceptual frameworks or synthesize previous studies. The combined findings nevertheless support the importance of aligning technological investment with organizational readiness and human-capital development.

Theme 4: Data Reliability, Ethical Risks, and Responsible Technology Implementation

The fourth theme concerns the reliability of data and the ethical and practical challenges associated with implementing

AI and related technologies in management accounting. The two articles assigned to this theme examine issues that arise when accounting systems process complex information or rely on data from multiple sources. Their central contribution is to show that technological capability alone is insufficient when the underlying information is incomplete, difficult to measure, or subject to concerns about access and accountability.

Almulla et al., (2024) conducted a systematic literature review on the process and impact evaluation of AI in managerial accounting. Their review identifies several dimensions relevant to evaluating AI applications, including technological acceptance and usability, ethical and security considerations, professional skills and competence, decision-making processes, and the transformation of accounting practices and professional roles. The authors also characterize the field as being at an early stage and acknowledge limitations in the available literature. Consequently, their findings provide a structured overview of issues examined in previous research rather than direct empirical confirmation that all anticipated benefits or governance practices have been realized.

Gusc et al., (2022) investigated how big data, AI, and blockchain could support True Cost Accounting (TCA) in the European energy sector. Using a qualitative interpretive approach and interviews with 16 experts across the Netherlands, Germany, and Poland, the study examined challenges involving the complexity, accuracy, and timeliness of cost information. The findings suggest that big data and AI could help automate data collection, identify cost drivers, detect patterns, and forecast costs. Blockchain was also identified as a potential means of supporting the exchange and verification of information.

Nevertheless, Gusc et al., (2022) found that practical implementation faced significant difficulties. These included the lack of reliable and standardized measurement procedures, limited data availability, uncertainty in assigning monetary values to environmental and social impacts, and insufficient cooperation among stakeholders. Data confidentiality and ownership also created obstacles to information sharing. The authors therefore distinguish between the technical feasibility of using digital technologies and the organizational arrangements required to implement them effectively. The study does not establish a universal governance model, but it demonstrates why data reliability, shared measurement procedures, and collaboration are important when applying technology to complex accounting problems.

Taken together, these articles indicate that responsible implementation requires attention to both the quality of accounting information and the conditions under which it is processed and shared. AI can assist with large volumes of data and complex analytical tasks, but it cannot automatically resolve incomplete information, inconsistent measurement standards, or disagreements over how costs and impacts should be valued. Similarly, technological solutions may offer ways to improve information security and verification, but their effectiveness depends on the arrangements through which organizations manage access, ownership, and collaboration.

An important distinction within this theme is the nature of the evidence. Almulla et al., (2024) synthesize issues identified across existing studies, whereas Gusc et al., (2022) provide qualitative evidence from a specific application context. Both contribute to understanding implementation challenges, but

neither should be interpreted as demonstrating that a particular governance mechanism will eliminate all ethical, security, or data-quality risks. Instead, their findings establish the importance of considering these issues alongside technological development.

Theme 5: Changing Roles of Management Accountants and Future Research Directions

The fifth theme focuses on how digital transformation influences management control practices, the role of accounting professionals, and the direction of future research. The five articles assigned to this theme approach the subject through literature reviews, discourse analysis, and examinations of emerging technological practices. Their common contribution is to move beyond individual applications of AI and consider how technology may reshape the broader nature of management accounting work.

Ranta et al., (2023) reviewed the use of machine learning in management accounting research and identified several opportunities for further investigation. These include using textual and unstructured data to develop new measures, improving estimation and prediction, and applying explainable AI to interpret machine-learning models. Their review indicates that machine learning remains an emerging research area in management accounting. The proposed applications therefore represent methodological opportunities and future research pathways, rather than evidence that all such techniques are already widely adopted in practice.

Kerr et al., (2025) reviewed AI and its impact on management accounting and society. Their work considers the implications of AI beyond the automation of individual accounting tasks, including the changing nature of professional work and the broader social consequences of technological development. The review contributes to a more comprehensive understanding of AI by situating management accounting within a wider organizational and societal context. As a review article, however, its contribution is primarily to synthesize and discuss the implications of existing research rather than to establish a new causal relationship between AI adoption and accounting outcomes.

Sundstrom, (2024) examined AI in management control, focusing on emerging forms, practices, and infrastructures. The study approaches AI as part of the evolving arrangements through which management control is organized and practiced. This perspective broadens the discussion beyond the adoption of a particular tool to consider how AI becomes embedded in control-related activities and technological infrastructures. Its central contribution is to draw attention to the development of management control practices alongside digital technologies, rather than to treat AI implementation as a discrete technical intervention.

Finally, Shchyrba et al., (2024) examined recent technologies in management accounting, with particular attention to the capabilities of ChatGPT. Their article discusses the potential application of conversational AI to accounting-related information processing and analytical activities. This work contributes to the discussion of how generative AI may expand the tools available to management accountants. However, the capabilities described should not automatically be interpreted as evidence that ChatGPT can independently

perform all accounting tasks reliably or replace professional judgment.

Collectively, these studies suggest that digital transformation raises questions about the future responsibilities of management accountants as well as the methods they use. Machine learning may create opportunities for more advanced estimation and analysis, while generative AI may provide additional ways to interact with accounting information. At the same time, research on digital management control highlights the importance of understanding how technology is embedded in organizational practices and how professionals contribute to interpreting information.

The findings also reveal a distinction between current evidence and anticipated developments. Ranta et al., (2023) identify future research opportunities, while Kerr et al., (2025) synthesize broader implications for management accounting and society. Sundstrom, (2024) examine the evolving practices and roles associated with digitalization, whereas Shchyrba et al., (2024) discuss the capabilities of a specific generative AI tool. These contributions are complementary, but they do not provide interchangeable forms of evidence. In particular, proposed applications and conceptual discussions should not be presented as demonstrated improvements in accounting performance.

The overall findings point to a continuing role for professional judgment in digital management accounting. As technology expands the capacity to process and analyze information, management accountants may increasingly be expected to interpret analytical outputs, question assumptions, explain implications, and support organizational learning. The extent of this change, however, remains dependent on the technologies adopted, the organizational settings in which they are used, and the evidence available about their practical consequences.

4.5 The Interplay among Cognitive Biases, Professional Competence, and AI Governance in Management Accounting

The integration of artificial intelligence (AI) into management accounting is not solely a matter of improving computational efficiency or automating routine tasks. It also changes how accounting professionals interpret information, evaluate recommendations, and exercise judgment in organizational decision-making. The articles reviewed in *The Interplay among Cognitive Biases, Professional Competence, and AI Governance in Management Accounting* highlight three closely connected dimensions of this transformation: cognitive biases that shape human judgment, professional competence that determines how AI-generated information is evaluated, and governance mechanisms that establish the boundaries of responsible AI use. Although these dimensions are discussed across the literature, they are not always examined together or specifically within management accounting. Their relationship therefore provides a useful perspective for understanding both the opportunities and limitations of AI-assisted accounting decisions.

Cognitive biases are relevant because the adoption and use of AI are influenced not only by the perceived usefulness of a technology but also by how individuals perceive risk, uncertainty, and trust. Lampropoulos et al., (2026) identifies overconfidence, anchoring, and loss aversion as recurring

concepts in research on financial decision-making and FinTech adoption. It also positions trust as a connecting concept between technological factors, institutional conditions, and human behavior. Importantly, the study maps conceptual relationships across a broad body of literature rather than directly testing these relationships in management accounting practice. Nevertheless, its findings offer a relevant basis for considering how managerial accountants may respond to AI-supported forecasts, budgeting systems, and performance reports. For example, overconfidence in an AI system could encourage excessive reliance on its recommendations, while anchoring on familiar procedures could make professionals reluctant to consider new analytical approaches. These are plausible implications of the broader behavioral literature, rather than established effects across all the management accounting studies reviewed here.

Trust is particularly important in this relationship because both excessive confidence and unwarranted distrust can affect how AI is used. The FinTech study identifies trust as a bridge between technology adoption and psychological factors, while also highlighting the relevance of financial literacy, transparency, security, and institutional support. Applied to management accounting, this suggests that professionals need more than a general willingness to use AI. They need a basis for judging when its outputs are credible, when further verification is necessary, and when human judgment should take precedence. Trust should therefore be neither automatic acceptance nor blanket rejection. Instead, it should be informed by an understanding of the system's purpose, data, limitations, and implications for the decision at hand.

Professional competence becomes central at this point. AI may process large volumes of information and identify patterns that would be difficult to detect manually, but its outputs still require interpretation within an organization's operational and strategic context. Yahya (2026) study, *Human and Artificial Intelligence Collaboration and the Future Competencies of Professional Accountants*, provides a complementary perspective through a mixed-methods investigation involving 286 questionnaire responses and 18 professional interviews. The study emphasizes digital and AI competence while also identifying the importance of analytical and cognitive abilities, ethical and governance knowledge, relational capabilities, and human-AI collaboration. Its discussion of professional skepticism, critical thinking, ethical judgment, and the verification of AI outputs is particularly relevant to management accounting, where information is used not merely to describe past performance but also to inform budgets, cost control, resource allocation, and strategic choices.

These competencies help explain why access to advanced technology does not necessarily lead to better decisions. A management accountant may be able to operate an AI-enabled budgeting or forecasting system without fully understanding the assumptions behind its recommendations. Without sufficient analytical competence, an apparently precise output may be accepted without examining the quality of the underlying data or whether the result is appropriate for the organization's circumstances. Conversely, professionals with stronger analytical and digital capabilities are better positioned to question unusual results, compare AI-generated recommendations with other evidence, and explain the implications to decision-makers. Competence, in this sense,

involves more than technical familiarity; it includes the ability to evaluate evidence and retain professional responsibility for the conclusions drawn from it.

The relationship between professional competence and AI governance is equally important. Governance provides the organizational arrangements through which AI use is monitored, responsibilities are assigned, and ethical risks are addressed. In their review of AI-based decision-making in accounting and auditing, Lehner et al., (2022) identify five major ethical challenges: objectivity, privacy, transparency, accountability, and trustworthiness. Their analysis emphasizes that AI cannot independently make ethical accounting decisions because its operation remains shaped by human-defined objectives and conditions. They consequently argue that governance arrangements and internal and external auditing processes need to adapt to AI-related developments, including through improvements in professional skills and awareness.

These concerns are directly relevant to management accounting systems that use sensitive operational, financial, or employee data. For example, an AI-supported cost analysis may be technically accurate while still raising questions about data confidentiality, the transparency of its assumptions, or the responsibility for acting on its recommendations. A governance framework can establish requirements for data access, documentation, review, and escalation when an output appears unreliable. However, such procedures will have limited value if accounting professionals lack the knowledge to recognize a problem or the confidence to challenge a system's recommendation. Governance therefore depends partly on professional competence, while competence is exercised more consistently when responsibilities and review procedures are clearly established.

The conceptual study by Losbichler & Lehner (2026) further draws attention to the limitations of AI in controlling, including the challenges associated with complex systems and the complementary biases of human and machine information processing. Their discussion cautions against treating AI as an inherently neutral or completely rational decision-maker. Although AI may reduce certain forms of inconsistent or self-interested human judgment, its outputs can also reflect limitations in data, model design, or the objectives used to guide its operation. Human judgment is not automatically superior, but neither can algorithmic outputs be assumed to be free from bias. This creates a need for collaboration in which both human and technological limitations are considered rather than assuming that one can fully compensate for the other.

The broader relationship among these three dimensions can therefore be understood as an ongoing process. Cognitive biases may shape whether professionals accept, question, or resist AI recommendations. Professional competence influences their ability to evaluate those recommendations critically, while governance determines how that evaluation is documented, reviewed, and connected to organizational accountability. For instance, a manager who places excessive confidence in an AI-generated forecast may overlook weaknesses in its assumptions. Analytical competence may help the management accountant identify those weaknesses, while governance procedures may require the forecast to be checked against alternative evidence before it informs a major resource-allocation decision. This example illustrates a conceptual

relationship derived from the literature; it should not be interpreted as a causal mechanism already established by the reviewed studies.

The available literature also points to an important distinction between formal governance and governance in practice. Lehner et al., (2022) emphasize the ethical and accountability challenges of AI-based accounting decisions, while the FinTech bibliometric study highlights the connections among trust, transparency, security, education, and technology adoption. Read together, these contributions suggest that formal rules alone may not be sufficient to support responsible AI use. Professionals must understand the purpose of those rules and be able to apply them when evaluating AI outputs. At the same time, individual competence cannot replace organizational accountability: even a knowledgeable accountant may have limited ability to challenge an output if decision rights, review procedures, or responsibility for errors remain unclear.

CONCLUSION

This systematic literature review examined research on artificial intelligence (AI) in management accounting, with particular attention to publication patterns, thematic developments, and the behavioral and ethical issues associated with AI-supported decision-making. The 25 selected articles were concentrated in 2024 and 2025, which together accounted for 80% of the sample. The articles were also distributed across 22 journals, indicating that the selected research spans multiple publication outlets rather than being concentrated in a single journal. These patterns describe the literature retrieved and retained under the review criteria; they should not be interpreted as a complete measure of research activity across the field.

The thematic synthesis shows that AI in management accounting is being examined through several related but distinct areas, including the automation of accounting processes, decision support and organizational performance, technology adoption and professional competence, and the challenges associated with responsible implementation. The findings point to a central tension: AI can support data processing, forecasting, reporting, and managerial analysis, but its usefulness depends on more than technical capability. The information generated by AI still needs to be interpreted in context, assessed for reliability, and connected to organizational objectives. Cognitive biases may influence how professionals accept or challenge AI-generated recommendations, while professional competence and governance arrangements are relevant to evaluating outputs and maintaining accountability. However, the selected studies do not consistently examine these dimensions together. Their interrelationship is therefore a conceptual insight emerging from the synthesis, rather than a causal relationship established by the review.

This study contributes by bringing technological applications and human and ethical considerations into the same discussion of AI in management accounting. For practitioners, the findings suggest that AI implementation should be accompanied by training in analytical evaluation, professional skepticism, and responsible technology use, as well as clear procedures for reviewing outputs, protecting data, and assigning accountability. These are implications drawn

from the literature, not outcomes directly tested by this review. The evidence also has limitations: the search relied on Scopus, the selection criteria restricted the eligible literature, and the final sample reflects the database coverage and search date of 13 October 2026. Future studies could examine how specific cognitive biases affect management accountants' reliance on AI, whether professional competence improves the evaluation of AI-generated recommendations, and how governance mechanisms influence decision quality in different organizational settings. Empirical research addressing these relationships would help clarify when AI is most likely to support sound management accounting decisions and when human oversight is particularly important.

REFERENCES

- Abbas, K. (2025). Management accounting and artificial intelligence: A comprehensive literature review and recommendations for future research. *British Accounting Review*, 58(2), 101551. <https://doi.org/10.1016/j.bar.2025.101551>
- Abideen, Z. U. I., Ahmed, Z., Qiu, H., & Zhao, Y. (2023). Do Behavioral Biases Affect Investors' Investment Decision Making? Evidence from the Pakistani Equity Market. *Risks*, 11(6). <https://doi.org/10.3390/risks11060109>
- Akin, I., & Wilczkowska, L. (2026). Ethical and Data Privacy Risks in AI-Driven Accounting: A Mixed-Methods Study. *Human Behavior and Emerging Technologies*, 1–9. <https://doi.org/10.1155/hbe2/6048044>
- Almulla, D., Abbas, M., Al-Alawi, A., & Alkooheji, L. (2024). Process and Impact Evaluation of Artificial Intelligence in Managerial Accounting: A Systematic Literature Review. *International Journal of Computing and Digital Systems*, 15(1), 1467–1482. <https://doi.org/10.12785/ijcds/1501104>
- Alnor, N. H. A. (2024). Applications of Modern Technology in Developing Management Accounting Systems and How They Affect the Organizational Performance. *WSEAS Transactions on Business and Economics*, 21, 2591–2601. <https://doi.org/10.37394/23207.2024.21.212>
- Alruwaili, T. F., & Mgamal, M. H. (2022). The Impact of Artificial Intelligence on Accounting Practices: An Academic Perspective. *Humanities and Social Sciences Communications*, 2025. <https://doi.org/https://doi.org/10.1057/s41599-025-05004-6>
- Anggraini, P. G., Utami, E. R., & Wulandari, E. (2022). What happens to the stock market during the COVID-19 pandemic? A systematic literature review. *Pacific Accounting Review*, 34(3), 406–425. <https://doi.org/10.1108/PAR-11-2021-0184>
- Anica-Popa, I.-F., Vrincianu, M., Anica-Popa, L.-E., Cismasu, I.-D., & Tudor, C.-G. (2024). Framework for Integrating Generative AI in Developing Competencies for Accounting and Audit Professionals. *Electronics (Switzerland)*. <https://doi.org/https://doi.org/10.3390/electronics13132621>
- Anica-Popa, I. F., Vrincianu, M., Anica-Popa, L. E., Cişmaşu, I. D., & Tudor, C. G. (2024). Framework for Integrating Generative AI in Developing Competencies for Accounting and Audit Professionals. *Electronics (Switzerland)*, 13(13). <https://doi.org/10.3390/electronics13132621>
- Baas, J., Schotten, M., & Plume, A. (2020). *Scopus as a curated , high-quality bibliometric data source for academic research in quantitative science studies*.
- Chen, Y. (2024). A Panoramic Overview of the Opportunities and Challenges Artificial Intelligence Brings to ESG Investing. In *Artificial Intelligence Finance and Sustainability Economic Ecological and Ethical Implications* (pp. 19–32). https://doi.org/10.1007/978-3-031-66205-8_2
- Dragulin, B., Stefan, V., Tabirca, A.-I., Scheau, M.-C., Radu, V., & Munteanu, V. (2025). AI-Driven Models for Forecasting Public Expenditures in the Digital Era. *Electronics (Switzerland)*, 1–25. <https://doi.org/https://doi.org/10.3390/electronics14204047>
- Fisch, C., & Block, J. (2018). Six tips for your (systematic) literature review in business and management research. *Management Review Quarterly*, 68(2), 103–106. <https://doi.org/10.1007/s11301-018-0142-x>
- Guerrero, W. A., Camacho-galindo, S., Guerrero-martin, L. E., & Carlos, J. (2025). Integration of AI , RPA and Big Data in strategic accounting management and consulting : perspectives and challenges. *DYNA*, 92, 26–34. <https://doi.org/https://doi.org/10.15446/dyna.v92n238.118759>
- Gusc, J., Bosma, P., Jarka, S., & Biernat-Jarka, A. (2022). The Big Data, Artificial Intelligence, and Blockchain in True Cost Accounting for Energy Transition in Europe. *Energies*, 15(3). <https://doi.org/10.3390/en15031089>
- Hoque, Z. (2013). 20 years of studies on the balanced scorecard : Trends , accomplishments , gaps and opportunities for future research. *The British Accounting Review*, 1–27. <https://doi.org/10.1016/j.bar.2013.10.003>
- Kerr, D., Smith, K. T., Smith, L. M., & Xu, T. (2025). A Review of AI and Its Impact on Management Accounting and Society. *Journal of Risk and Financial Management*, 1–22. <https://doi.org/https://doi.org/10.3390/jrfm18060340>
- Kraus, S., Durst, S., Ferreira, J. J., Veiga, P., Kailer, N., & Weinmann, A. (2022). Digital transformation in business and management research: An overview of the current status quo. *International Journal of Information Management*, 63(December 2021). <https://doi.org/10.1016/j.ijinfomgt.2021.102466>
- Lampropoulos, I. C., Aggelopoulos, E., Paraschi, E. P., Georgopoulos, N., & Kalogera, M. (2026). Cognitive Bias and Trust in Digital Accounting Decisions. *FinTech*, 5(2), 1–23. <https://doi.org/10.3390/fintech5020049>
- Lehner, O. M., Ittonen, K., Silvola, H., & Str, E. (2026). Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking. *Accounting, Auditing and Accountability Journal*, 35(9), 109–135. <https://doi.org/10.1108/AAAJ-09-2020-4934>
- Lehner, O. M., Ittonen, K., Silvola, H., Ström, E., & Wührleitner, A. (2022). Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking. *Accounting, Auditing and Accountability Journal*, 35(9), 109–135. <https://doi.org/10.1108/AAAJ-09-2020-4934>
- Leitner-Hanetseder, S., Lehner, O. M., Eisl, C., &

- Forstenlechner, C. (2021). A profession in transition: actors, tasks and roles in AI-based accounting. *Journal of Applied Accounting Research*, 22(3), 539–556. <https://doi.org/10.1108/JAAR-10-2020-0201>
- Li, L., Liu, L., & Xiang, L. (2025). Optimisation and application of management accounting system based on generative artificial intelligence. *International Journal of Accounting and Information Technology*, January. <https://doi.org/10.1504/IJICT.2025.10072222>
- Losbichler, H., & Lehner, O. M. (2026). Limits of artificial intelligence in controlling and the ways forward : a call for future accounting research. *Journal of Applied Accounting*, 22(2), 365–382. <https://doi.org/10.1108/JAAR-10-2020-0207>
- Lu, G. (2025). Artificial Intelligence and Green Collaborative Innovation: An Empirical Investigation Based on a High-Dimensional Fixed Effects Model. *Sustainability Switzerland*, 17(9). <https://doi.org/10.3390/sul7094141>
- Mahapatra, M. S., & Mishra, R. (2020). Behavioral influence and financial decision of individuals: A study on mental accounting process among Indian households. *Cogent Economics and Finance*, 8(1). <https://doi.org/10.1080/23222039.2020.1827762>
- Mahboub, R., & Ghanem, M. G. (2024). The mediating role of knowledge management practices and balanced scorecard in the association between artificial intelligence and organization performance : evidence from MENA region commercial banks. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2404484>
- Numbi, M., & Elongha, G. (2025). Leveraging AI in managerial decision-making: driving innovation and growth in business management. *Issues in Information Systems*, 26(2), 508–516. https://doi.org/https://doi.org/10.48009/2_iis_2025_138
- Pantea, M. F., Cilan, T. F., Cuc, L. D., Rad, D., Almas, R. C., & Feher, A. (2024). Optimizing Romanian Managerial Accounting Practices through Digital Technologies : A Resource-Based and Technology-Deterministic Approach to Sustainable Accounting. *Electronics (Switzerland)*, 1–20. <https://doi.org/https://doi.org/10.3390/electronics13163206>
- Pasman, H. J., & Behie, S. W. (2024). The evolution to Industry 5.0 / Safety 5.0, the developments in society, and implications for industry management. *Journal of Safety and Sustainability*, 1(4), 202–211. <https://doi.org/10.1016/j.jsasus.2024.11.003>
- Pavlovic, M., Gligoric, C., Zdravkovic, F., & Pavlovic, D. (2024). Revolutionizing Management Accounting: The Role of Artificial Intelligence in Predictive Analytics, Automated Reporting and Decision-Making. *Business & Management Compass*, 68, 23–42. <https://doi.org/10.56065/nxn2gx53>
- Qatawneh, A. M., Al-lozi, E. M., & Al-lozi, N. M. (2024). Internet of Things " IoT " and the Quality of Decision-making during the Covid-19 Pandemic : A Perspective of Accounting Managers within the Jordanian Industrial Sector. *Jordan Journal of Business Administration*, 20(2), 291–308. <https://doi.org/https://doi.org/10.35516/jjba.v20i2.2012>
- Qin, J., & Qin, Q. (2021). Cloud Platform for Enterprise Financial Budget Management Based on Artificial Intelligence. *Wireless Communications and Mobile Computing*, 2021. <https://doi.org/10.1155/2021/8038433>
- Qiu, J. (2021). Analysis of Human Interactive Accounting Management Information Systems Based on Artificial Intelligence. *Journal of Global Information Management*, 30(7), 1–13. <https://doi.org/10.4018/JGIM.294905>
- Ramaj, B. Z. (2025). The Integration of Artificial Intelligence in Advanced Management Accounting , Evidence from Albania and Implications for International Education Standards in Accounting. *European Journal of Social Science Education and Research*, 9563(December), 20–43. <https://doi.org/https://doi.org/10.26417/0xkfnh82>
- Ranta, M., Ylinen, M., & Järvenpää, M. (2023). Machine Learning in Management Accounting Research : Literature Review and Pathways for the Future Machine Learning in Management Accounting Research : Literature Review. *European Accounting Review*, 8180. <https://doi.org/10.1080/09638180.2022.2137221>
- Rawashdeh, A. (2026). The consequences of artificial intelligence : an investigation into the impact of AI on job displacement in accounting. *Journal of Science and Technology Policy Management*, October. <https://doi.org/10.1108/JSTPM-02-2023-0030>
- Rawdhan, A. A. R., & Kaliappen, N. (2024). Strategic Management Accounting in Australian Manufacturing Firms - A Study of Tools and Techniques for Efficiency Improvement In the Current Fourth Industrial Revolution Context. *International Journal for Quality Research*, 18(3), 699–714. <https://doi.org/10.24874/IJQR18.03-04>
- Rodgers, W., Degbey, W. Y., Söderbom, A., & Leijon, S. (2022). Leveraging international R&D teams of portfolio entrepreneurs and management controllers to innovate: Implications of algorithmic decision-making. *Journal of Business Research*, 140(January 2019), 232–244. <https://doi.org/10.1016/j.jbusres.2021.10.053>
- Shchyrba, I., Savitskaya, M., Fursa, T., Yeremian, O., & Ostropolska, Y. (2024). Management Accounting: the Latest Technologies, Chatgpt Capabilities. *Financial and Credit Activity: Problems of Theory and Practice*, 1(54), 160–172. <https://doi.org/10.55643/fcaptp.1.54.2024.4307>
- Sundstrom, A. (2024). AI in management control: Emergent forms, practices, and infrastructures. *Critical Perspectives on Accounting*, 99(December 2023). <https://doi.org/10.1016/j.cpa.2023.102701>
- Thelwall, M., & Pinfield, S. (2024). The accuracy of field classifications for journals in Scopus. *Scientometrics*, 129(2), 1097–1117. <https://doi.org/10.1007/s11192-023-04901-4>
- Wang, M., & Dai, J. (2025). Research on the application of artificial intelligence in the field of enterprise financial management and strategic decision-making. *Artificial Intelligence, Financial Management, Enterprise Management, Strategic Decision-Making*, 9(3), 545–551. <https://doi.org/10.55214/25768484.v9i3.5253>
- Wibbeke, L. M., & Lachmann, M. (2020). Psychology in

management accounting and control research: an overview of the recent literature. In *Journal of Management Control* (Vol. 31, Issue 3). Springer Berlin Heidelberg. <https://doi.org/10.1007/s00187-020-00302-3>

Xiao, Y., & Watson, M. (2017). *Guidance on Conducting a Systematic Literature Review*. <https://doi.org/10.1177/0739456X17723971>

Yahya, A. Z. (2026). Human and Artificial Intelligence Collaboration and the Future Competencies of Professional Accountants. *Global Review of Business Innovation and Sustainability*, 1, 50–90. [https://doi.org/Yahya, Ahmad Zahiruddin, Human and Artificial Intelligence Collaboration and the Future Competencies of Professional Accountants \(January 01, 2026\). Available at SSRN: https://ssrn.com/abstract=7293858 or http://dx.doi.org/10.2139/ssrn.7293858](https://doi.org/Yahya, Ahmad Zahiruddin, Human and Artificial Intelligence Collaboration and the Future Competencies of Professional Accountants (January 01, 2026). Available at SSRN: https://ssrn.com/abstract=7293858 or http://dx.doi.org/10.2139/ssrn.7293858)