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Evolving trends in accounting, auditing, and tax practices among U.S. firms: The impact of AI and technological advancements

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Abstract

The integration of artificial intelligence (AI) and technological advancements has significantly transformed accounting, auditing, and taxation practices among U.S. firms. AI-driven automation, machine learning, and blockchain technology have enhanced efficiency, fraud detection, financial accuracy, and compliance monitoring. However, despite these benefits, concerns related to AI ethics, regulatory frameworks, and workforce adaptation persist. This study aims to systematically analyze the evolving trends in accounting, auditing, and taxation, focusing on the impact of AI and technological advancements. It seeks to explore how AI enhances financial processes, identify challenges associated with its adoption, and propose strategies for effective AI integration in financial services. A systematic review methodology was adopted, analyzing peer-reviewed journal articles, industry reports, and empirical studies from 2019 to 2024. Data was extracted, synthesized, and critically examined using thematic analysis and meta-literature review techniques. The study reveals that AI-driven automation improves financial accuracy, enhances fraud detection, and streamlines tax compliance. However, it also identifies concerns regarding data security, algorithmic bias, regulatory challenges, and workforce reskilling needs. AI presents significant opportunities for accounting efficiency, but its implementation must be carefully managed to mitigate risks and ethical concerns. This study recommends regulatory reforms, AI governance frameworks, workforce reskilling initiatives, and increased collaboration between academia, industry, and policymakers to ensure sustainable AI adoption in financial services.

Keywords: Artificial Intelligence; Accounting; Auditing; Taxation; Machine Learning; Financial Automation; Blockchain; AI Ethics

1. Introduction

The rapid integration of artificial intelligence (AI) and technological advancements has revolutionized the accounting, auditing, and tax practices of firms in the United States, reshaping traditional methodologies and compliance frameworks. Over the past decade, firms have increasingly adopted AI-driven automation to enhance financial reporting, fraud detection, and tax compliance, ultimately improving accuracy and efficiency (Adhikari, Hamal, & Jnr, 2024a). The evolving nature of financial regulations and technological disruptions necessitates a systematic examination of how these changes influence professional accounting standards and corporate decision-making (Adeyelu, Ugochukwu, & Shonibare, 2024). The impact of AI and digital transformation in accounting extends beyond process automation, encompassing cognitive computing, data analytics, and blockchain integration, thereby enhancing financial transparency and risk management (Zhang, Xiong, Xie, Fan, & Gu, 2020). Furthermore, with the increasing reliance on AI-driven tax compliance systems, businesses and regulatory agencies are leveraging machine learning algorithms to detect anomalies, prevent tax evasion, and ensure regulatory adherence (Rahman, Sirazy, Das, & Khan,

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2024). Consequently, it is imperative to examine the extent to which AI and digital innovations are shaping accounting, auditing, and taxation practices in the U.S. (Hasan, 2021).

Given the transformative impact of AI on financial services, this study aims to explore the evolving trends in accounting, auditing, and tax practices among U.S. firms. The significance of this research lies in its ability to provide insights into how AI-driven solutions enhance efficiency, reduce human error, and improve fraud detection mechanisms (Adhikari, Hamal, & Jnr, 2024b). AI's application in forensic accounting and real-time auditing has revolutionized financial security by enabling the rapid identification of suspicious transactions, thus minimizing the risk of corporate fraud (Atayah & Alshater, 2021). Moreover, the integration of AI in taxation has significantly improved tax compliance through the automation of filing systems, predictive analytics, and fraud detection mechanisms (Wang, 2024). As firms navigate an increasingly complex regulatory environment, AI-powered tax solutions provide real-time risk assessments and strategic tax planning, reducing compliance costs and increasing operational efficiency (Belahouaoui & Attak, 2024). This study will provide a comprehensive understanding of how AI influences tax policies and administration, offering insights for policymakers, tax professionals, and businesses alike.

1.1. Trends in Accounting: The AI Revolution

AI technologies, particularly machine learning and natural language processing, have transformed core accounting functions, including financial reporting, ledger management, and internal controls (Labbe, 2024). The adoption of AI in Enterprise Resource Planning (ERP) systems has streamlined data processing, allowing firms to optimize financial forecasting and decision-making (Barna, 2024). Additionally, AI-enhanced cloud accounting solutions facilitate real-time data analysis, improving financial accuracy and reducing the burden of manual bookkeeping (Faccia, Al Naqbi, & Lootah, 2019). Despite these advancements, the widespread adoption of AI in accounting presents challenges, including data security risks, ethical concerns, and potential workforce displacement (Peng et al., 2023). While AI enhances financial accuracy and efficiency, its integration into accounting processes raises concerns regarding data privacy, algorithmic bias, and regulatory compliance (Greenman, Esplin, Johnston, & Richards, 2024). Hence, this study will examine both the opportunities and challenges posed by AI adoption in accounting practices.

1.2. The Transformation of Auditing Through AI and Emerging Technologies

The role of AI in auditing has significantly evolved, enhancing risk assessment, fraud detection, and internal controls (Munoko, Brown-Liburd, & Vasarhelyi, 2020). AI-powered auditing tools utilize anomaly detection and pattern recognition algorithms to identify irregularities in financial statements, strengthening the reliability of audit reports (Odeyemi et al., 2024). Additionally, blockchain technology is reshaping auditing processes by providing tamper-proof financial records, ensuring greater accountability and transparency (Han, Shiwakoti, Jarvis, Mordi, & Botchie, 2023). Furthermore, AI is transforming external audits by automating sample selection, analyzing large datasets, and generating predictive insights for auditors (Mohammad et al., 2020). As firms adopt AI-driven audit analytics, the demand for data-driven auditing techniques continues to rise, enabling auditors to enhance fraud detection and compliance monitoring (Zemankova, 2019). Nevertheless, concerns regarding auditor independence and AI-generated biases necessitate further research into the ethical implications of AI-driven audits (Schweitzer, 2024).

1.3. AI and the Future of Tax Practices in the U.S.

AI applications in taxation have revolutionized tax compliance, revenue collection, and fraud detection, reshaping the landscape of tax administration (Rahman et al., 2024). AI-driven tax software enables businesses to automate tax reporting, minimize errors, and optimize tax planning strategies (Chukwuani & Egiyi, 2020). Additionally, tax authorities leverage AI to monitor taxpayer behavior, identify fraudulent activities, and enhance regulatory enforcement (Odeyemi et al., 2024). Digital taxation and AI-driven tax administration systems play a crucial role in improving tax compliance and revenue generation (Belahouaoui & Attak, 2024). Machine learning algorithms analyze historical tax data to predict potential discrepancies, reducing tax evasion risks (Hasan, 2021). However, the implementation of AI in taxation raises concerns about algorithmic transparency, legal compliance, and taxpayer privacy (Wang, 2024). This study will explore how AI is reshaping tax policies and the ethical considerations associated with AI-driven tax administration.

1.4. Research Contributions

The impact of AI and technological advancements on accounting, auditing, and tax practices is profound, offering significant benefits while posing notable challenges. This study will contribute to the existing literature by systematically analyzing the evolving trends, benefits, and limitations of AI-driven financial services (Mediaty et al., 2024). By examining the implications of AI adoption, this research aims to provide insights for accounting professionals, auditors, tax authorities, and policymakers navigating the complexities of financial digitalization (Kemuma Ondeyo,

2023). Moreover, this study will address critical gaps in the literature by investigating the ethical, regulatory, and security concerns associated with AI in financial services (Hossain, Johora, Raja, & Hasan, 2024). The findings will be instrumental in shaping future policies and strategies for sustainable AI adoption in the accounting, auditing, and taxation sectors. By providing a comprehensive analysis of AI's role in financial management, this study will contribute to the ongoing discourse on digital transformation in the U.S. financial sector (Adhikari, Hamal, & Jnr, 2024c). Ultimately, this research will not only enhance the understanding of AI's role in financial practices but also offer practical recommendations for optimizing AI-driven accounting, auditing, and tax compliance (Abdullah & Almaqtari, 2024). As AI continues to evolve, its integration into financial services will redefine traditional methodologies, necessitating continuous adaptation and strategic innovation in the industry.

2. Methodology

In order to conduct a rigorous and systematic investigation into the evolving trends in accounting, auditing, and tax practices among U.S. firms in the wake of artificial intelligence (AI) and technological advancements, a systematic review methodology was employed. This methodology is particularly suitable for synthesizing existing research, identifying trends, and assessing the impact of AI-driven transformations on financial services (Hasan, 2021). By adopting a systematic approach, this study ensures a comprehensive and unbiased examination of relevant literature while maintaining methodological rigor and transparency (Munoko, Brown-Liburd, & Vasarhelyi, 2020). The methodology follows a structured framework that includes a well-defined search strategy, stringent inclusion and exclusion criteria, and a robust analytical process. Given the interdisciplinary nature of this research, which intersects with accounting, finance, auditing, taxation, and AI applications, a systematic review enables the consolidation of existing knowledge while identifying research gaps (Odeyemi et al., 2024). Moreover, this approach enhances the validity and reliability of findings by minimizing bias and ensuring replicability (Rahman, Sirazy, Das, & Khan, 2024). Thus, this section outlines the research methodology, detailing the search strategy, inclusion and exclusion criteria, and the rationale for data selection and synthesis.

2.1. Search Strategy

The search strategy was meticulously designed to ensure a comprehensive and exhaustive review of relevant literature, incorporating peer-reviewed journal articles, conference proceedings, and authoritative reports from 2019 to 2024. To achieve this, an extensive search was conducted across multiple databases, including Google Scholar, Scopus, Web of Science, IEEE Xplore, ScienceDirect, and the American Accounting Association Digital Library (Atayah & Alshater, 2021). These databases were selected due to their extensive coverage of accounting, auditing, taxation, and AI-related studies. To refine the search process, a combination of Boolean operators (AND, OR, NOT) and wildcard search techniques was employed to retrieve the most relevant studies (Peng et al., 2023). The primary keywords and search strings included:

- "Artificial Intelligence in accounting" OR "AI-driven accounting transformation"
- "AI in auditing" OR "Machine learning in financial audits"
- "AI in taxation" OR "Digital tax compliance"
- "Blockchain and AI in accounting" OR "Fintech and accounting automation"
- "AI fraud detection" OR "AI-driven financial risk management"
- "Industry 4.0 in accounting and auditing"

Additionally, backward and forward citation tracking was utilized to identify influential studies, ensuring that seminal research and recent developments were captured (Hasan, 2021). This technique enabled the inclusion of studies frequently cited in AI-related financial research while incorporating newer publications that present emerging perspectives (Hossain, Johora, Raja, & Hasan, 2024). Moreover, gray literature, including industry white papers, policy briefs, and regulatory reports from the Financial Accounting Standards Board (FASB), International Auditing and Assurance Standards Board (IAASB), Internal Revenue Service (IRS), and Government Accountability Office (GAO), were reviewed to supplement academic findings (Wang, 2024). This ensured a more holistic understanding of the regulatory and practical implications of AI integration in accounting and tax practices. To enhance the reliability and consistency of the search strategy, two independent researchers conducted searches following the predefined criteria, cross-verifying results to minimize selection bias (Adeyelu, Ugochukwu, & Shonibare, 2024). Any discrepancies in study selection were resolved through consensus discussions and validation by a senior researcher, ensuring methodological rigor.

2.2. Inclusion and Exclusion Criteria

A set of predefined inclusion and exclusion criteria was applied to ensure the relevance and quality of selected studies. This step was essential in filtering high-quality studies that provide meaningful insights while excluding irrelevant or methodologically weak research (Labbe, 2024).

2.2.1. Inclusion Criteria

Studies were included in this systematic review if they met the following criteria:

2.2.2. Relevance to AI in Accounting, Auditing, or Taxation

The study must focus explicitly on AI-driven innovations, digital automation, or blockchain technologies in accounting, auditing, or tax compliance (Faccia, Al Naqbi, & Lootah, 2019). Studies analyzing fintech-driven transformations in financial reporting were also considered (Peng et al., 2023).

2.2.3. Publication Date (2019-2024)

Given the rapid evolution of AI and Industry 4.0 technologies, only studies published in the last five years were considered. This timeframe ensures the inclusion of the most current research and technological advancements (Rahman et al., 2024).

2.2.4. Publication in Peer-Reviewed Journals or Reputable Conferences

Articles published in high-impact, peer-reviewed journals such as the International Journal of Accounting, Journal of Business Ethics, Journal of Accounting, Ethics & Public Policy, and IEEE Access were prioritized. Conference papers from IEEE, ACM, and the American Accounting Association were also included if they provided significant empirical or theoretical contributions (Mohammad et al., 2020).

2.2.5. Methodological Rigor

Studies employing quantitative, qualitative, or mixed-method research designs that demonstrate methodological robustness were included. Empirical studies using machine learning algorithms, financial data analysis, or regulatory case studies were particularly favored (Munoko et al., 2020).

2.3. Regulatory and Policy Analyses

Given the regulatory implications of AI adoption, studies examining policy frameworks, compliance challenges, and ethical considerations in AI-driven financial systems were included (Schweitzer, 2024).

2.3.1. Exclusion Criteria

Conversely, the following studies were excluded:

2.3.2. Non-English Publications

Due to accessibility constraints and potential translation biases, non-English articles were excluded (Hasan, 2021).

2.3.3. Theoretical or Opinion-Based Articles Without Empirical Evidence

Studies that lacked empirical data, industry case studies, or statistical analysis were excluded to maintain the empirical rigor of this systematic review (Atayah & Alshater, 2021).

2.3.4. Outdated or Redundant Studies

Articles published before 2019 or those presenting outdated AI models with limited relevance to current technological trends were excluded (Wang, 2024).

2.3.5. Studies Focused Solely on AI in General Business or Economics

Research articles that broadly discussed AI in business without specifically addressing accounting, auditing, or taxation were excluded to maintain focus (Odeyemi et al., 2024).

2.3.6. Duplicate Studies

If multiple studies from the same author(s) presented similar findings, only the most recent and comprehensive version was included to prevent redundancy (Zemankova, 2019).

In applying these rigorous inclusion and exclusion criteria, this study ensures a high degree of reliability, validity, and relevance in synthesizing the impact of AI and technological advancements in accounting, auditing, and taxation. The systematic selection process enhances the credibility of the findings and provides a solid foundation for evidence-based discussions. In summary, this study employs a systematic review methodology to critically analyze AI-driven transformations in accounting, auditing, and tax practices among U.S. firms. The search strategy ensures an extensive review of peer-reviewed literature and authoritative reports, while stringent inclusion and exclusion criteria guarantee the selection of high-quality, relevant studies. Through this methodological approach, the study aims to provide a comprehensive, evidence-based perspective on how AI is reshaping the financial landscape. This systematic methodology not only strengthens the reliability of findings but also facilitates a nuanced understanding of the opportunities, challenges, and regulatory considerations associated with AI in financial services. As AI continues to revolutionize accounting, auditing, and taxation, a rigorous methodological framework is essential for assessing its implications and guiding future research.

2.4. Data Extraction and Synthesis

Data extraction and synthesis are crucial components of this systematic review, ensuring that relevant information is meticulously collected, analyzed, and synthesized to generate meaningful insights into the impact of artificial intelligence (AI) on accounting, auditing, and taxation among U.S. firms (Hasan, 2021). A structured data extraction framework was developed to ensure consistency and comprehensiveness, aligning with best practices in systematic reviews (Munoko, Brown-Liburd, & Vasarhelyi, 2020). This framework facilitated the identification of key themes, methodologies, findings, and limitations across the selected studies, allowing for a robust synthesis of knowledge (Odeyemi et al., 2024).

In order to systematically extract data, each selected study was categorized based on its publication source, study design, research objectives, key findings, and implications (Wang, 2024). The categorization process was guided by a standardized coding system, ensuring that data from diverse studies were organized in a structured manner (Belahouaoui & Attak, 2024). Furthermore, the extracted data included detailed descriptions of AI applications in financial reporting, fraud detection, tax compliance, and audit automation, enabling a comparative analysis of technological advancements across various domains (Labbe, 2024).

The data synthesis process involved thematic analysis, wherein studies were grouped into overarching themes such as AI-driven financial automation, machine learning in audit procedures, digital taxation innovations, and regulatory challenges (Peng et al., 2023). By employing an inductive approach, recurring patterns, contradictions, and emerging trends were identified, facilitating a deeper understanding of how AI is reshaping financial practices (Hasan, 2021). Additionally, a narrative synthesis was used to qualitatively integrate findings from diverse methodologies, enabling a holistic interpretation of AI's implications in the financial sector (Greenman, Esplin, Johnston, & Richards, 2024).

Quantitative findings from empirical studies were carefully compared with qualitative insights from conceptual and theoretical papers in order to ensure the validity of the synthesis process, (Atayah & Alshater, 2021). This triangulation approach reduced the risk of selection bias while enhancing the robustness of the conclusions drawn (Rahman, Sirazy, Das, & Khan, 2024). Moreover, where available, meta-analytic techniques were considered to aggregate effect sizes and quantify the overall impact of AI on accounting, auditing, and taxation (Mohammad et al., 2020). Given the evolving nature of AI technologies, particular attention was paid to studies presenting longitudinal analyses, as they provided insights into the long-term implications of AI adoption in financial services (Han, Shiwakoti, Jarvis, Mordi, & Botchie, 2023). Additionally, studies that explored AI's ethical, regulatory, and cybersecurity challenges were synthesized separately to highlight the broader implications of technological advancements (Schweitzer, 2024). By integrating diverse perspectives, this systematic review ensures a comprehensive and multidimensional understanding of the evolving trends in AI-driven financial practices.

2.5. Addressing Bias and Ensuring Reliability

Multiple strategies were employed to minimize bias and enhance the methodological rigor of the study, to maintain the integrity, credibility, and reliability of this systematic review. Bias in systematic reviews can arise from selection bias, publication bias, and confirmation bias, all of which were proactively addressed to ensure objective and transparent findings (Hasan, 2021). Firstly, selection bias was mitigated through a double-blind screening process, wherein two

independent researchers reviewed and validated the relevance of each study based on predefined inclusion and exclusion criteria (Adeyelu, Ugochukwu, & Shonibare, 2024). This approach ensured that studies were selected based on their methodological rigor and relevance rather than personal preferences or pre-existing biases (Munoko et al., 2020). In instances where disagreements arose regarding the inclusion of certain studies, a third researcher was consulted to reach a consensus, ensuring inter-rater reliability (Peng et al., 2023).

Additionally, to minimize publication bias, this study incorporated both peer-reviewed journal articles and gray literature, including reports from financial regulatory bodies, industry white papers, and policy briefs (Belahouaoui & Attak, 2024). By broadening the scope beyond academic publications, the review captured practitioner perspectives and real-world implications of AI adoption in financial services (Rahman et al., 2024). Furthermore, negative or contradictory findings were equally considered, preventing a skewed representation of AI's impact on accounting, auditing, and taxation (Atayah & Alshater, 2021). To enhance data reliability, a systematic data extraction protocol was followed, ensuring that each study's key information was recorded in a structured and replicable manner (Odeyemi et al., 2024). This protocol included verifying study methodologies, cross-checking findings across multiple sources, and ensuring that empirical studies employed robust statistical analyses (Mohammad et al., 2020). By adhering to these standardized procedures, the review minimized errors and inconsistencies while ensuring the accuracy of the synthesized findings (Wang, 2024).

Furthermore, confirmation bias, wherein researchers may subconsciously prioritize evidence supporting pre-existing beliefs, was actively mitigated through a critical appraisal framework (Greenman et al., 2024). This framework involved assessing studies for methodological soundness, validity, and reliability, preventing the overemphasis of studies that aligned with anticipated outcomes (Han et al., 2023). Additionally, to ensure a balanced and objective synthesis, contradictory findings were discussed in-depth, allowing for a nuanced understanding of the complexities associated with AI in financial services (Faccia, Al Naqbi, & Lootah, 2019). In order to further enhance transparency, a PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flowchart was utilized to document each stage of the study selection process (Zhang et al., 2020). This tool provided a clear and replicable account of how studies were identified, screened, and included, ensuring methodological transparency and reproducibility (Hasan, 2021). Additionally, a risk of bias assessment was conducted using standardized tools such as the Cochrane Risk of Bias Tool for experimental studies and the Joanna Briggs Institute (JBI) Critical Appraisal Checklist for qualitative research, ensuring that only methodologically rigorous studies were synthesized (Munoko et al., 2020).

Lastly, to ensure external reliability, a sensitivity analysis was conducted by reanalyzing data subsets to determine whether findings remained consistent under different analytical conditions (Peng et al., 2023). By employing this technique, the study validated the robustness of its conclusions while identifying potential sources of variability in AI-related financial research (Rahman et al., 2024). In summary, this systematic review incorporates multiple strategies to address bias and ensure reliability, thereby strengthening the credibility and generalizability of its findings. By employing rigorous screening methods, minimizing publication bias, adhering to standardized data extraction protocols, and implementing critical appraisal frameworks, the study ensures that its conclusions are objective, transparent, and methodologically sound. As AI continues to transform accounting, auditing, and taxation, maintaining a high level of methodological rigor is essential for generating reliable, evidence-based insights that contribute meaningfully to the financial sector.

3. Analyses and findings

3.1. Research methods used in the analyzed articles

The analysis of the research methods utilized in the reviewed studies reveals a diverse range of methodological approaches employed to examine the evolving trends in accounting, auditing, and taxation in the context of artificial intelligence (AI) and technological advancements. The findings indicate that systematic reviews, machine learning and AI-driven analytics, and empirical analyses are among the most frequently adopted methodologies, underscoring the growing reliance on comprehensive literature synthesis, data-driven methodologies, and empirical validation in financial research (Hasan, 2021; Rahman et al., 2024). Moreover, case study approaches and survey-based statistical analyses are also widely applied, demonstrating the significance of both qualitative and quantitative perspectives in understanding AI's implications for accounting and auditing (Peng et al., 2023; Greenman et al., 2024).

3.1.1. Meta-Literature Review

The meta-literature review was employed in three of the analyzed studies, highlighting its relevance in synthesizing existing research on AI's transformative impact on financial practices (Atayah & Alshater, 2021; Munoko, Brown-Liburd,

& Vasarhelyi, 2020; Zemankova, 2019). This approach enables researchers to aggregate findings from multiple sources, identify emerging themes, and propose future research directions. For instance, Atayah and Alshater (2021) utilized a bibliometric analysis to evaluate trends in AI adoption in auditing and taxation, providing a retrospective analysis of technological advancements and regulatory shifts. Similarly, Munoko et al. (2020) examined the ethical implications of AI in auditing, forecasting potential risks and ethical dilemmas using a conceptual framework. Zemankova (2019) further expanded this discourse by categorizing AI applications in accounting and assessing their potential for risk mitigation. Although meta-literature reviews offer valuable insights by consolidating prior research, their limitation lies in their reliance on secondary data, which may overlook the nuances of real-world implementation.

3.1.2. Quantitative (Mediation and Path Analysis)

In contrast to literature-based methodologies, quantitative mediation and path analysis was employed in a single study, reflecting its relatively limited use in AI-driven financial research (Abdullah & Almaqtari, 2024). This method allows for the examination of causal relationships between AI adoption, Industry 4.0 readiness, and accounting transformation. By using structural equation modeling (SEM), Abdullah and Almaqtari (2024) demonstrated that AI enhances financial reporting accuracy and efficiency, reinforcing the argument that AI-driven solutions optimize auditing and accounting functions. However, the limited frequency of this method suggests that researchers in the field may still be exploring alternative analytical techniques or facing challenges related to data availability and model validation.

3.1.3. Systematic Review

The systematic review emerged as the most commonly employed methodology, with four studies relying on this approach to synthesize AI-related advancements in accounting and taxation (Hasan, 2021; Adeyelu, Ugochukwu, & Shonibare, 2024; Wang, 2024; Mediaty et al., 2024). This prevalence indicates the growing need for comprehensive literature integration to understand the evolving technological landscape. Hasan (2021) provided an extensive review of AI applications in auditing, outlining both opportunities and challenges, while Adeyelu et al. (2024) examined AI's role in financial fraud detection. Similarly, Wang (2024) explored AI-based tax compliance mechanisms, shedding light on regulatory challenges and policy implications. The strength of systematic reviews lies in their ability to offer a holistic understanding of technological advancements; however, their reliance on secondary data limits their applicability for real-world testing.

3.1.4. Narrative Review

Narrative reviews were utilized in two studies, reflecting an alternative approach to synthesizing existing research without the rigid structure of systematic reviews (Rahman et al., 2024; Mohammad et al., 2020). This method allows for a more flexible and interpretive synthesis, making it particularly useful for exploring conceptual frameworks and theoretical implications. Rahman et al. (2024) investigated AI-driven tax fraud detection mechanisms, while Mohammad et al. (2020) examined how AI is reshaping the accounting profession. Although narrative reviews provide valuable theoretical insights, they lack the methodological rigor of systematic reviews, making them more susceptible to bias and subjective interpretation.

3.1.5. Empirical Analysis

Empirical analysis was employed in three studies, demonstrating the increasing reliance on data-driven approaches to validate AI's impact on financial practices (Zhang et al., 2020; Hossain et al., 2024; Labbe, 2024). Empirical studies provide concrete evidence regarding AI's efficacy in enhancing financial decision-making, fraud detection, and risk management. Zhang et al. (2020) conducted a comparative empirical analysis of AI and blockchain in accounting, while Hossain et al. (2024) assessed AI's impact on accounting professionals. Labbe (2024) examined AI's influence on employment trends in accounting, highlighting workforce transformation due to automation. The primary advantage of empirical analysis is its ability to provide statistically significant findings, but its applicability is often constrained by sample size limitations and data availability.

3.1.6. Case Study Approach

Case study approaches were employed in three studies, indicating their relevance in providing context-specific insights into AI integration in financial services (Faccia, Al Naqbi, & Lootah, 2019; Odeyemi et al., 2024; Peng et al., 2023). Case studies are particularly valuable for exploring practical implementation challenges and industry-specific AI applications. For example, Faccia et al. (2019) examined AI's role in cloud-based financial systems, while Odeyemi et al. (2024) assessed AI-driven auditing practices in multinational corporations. Similarly, Peng et al. (2023) investigated AI's implications for sustainable accounting practices, linking technological advancements to environmental, social, and

governance (ESG) considerations. Although case studies provide rich qualitative insights, their generalizability is often limited to specific industries or organizations.

3.1.7. Machine Learning & AI-Driven Analytics

The frequent adoption of machine learning and AI-driven analytics across four studies underscores the growing reliance on advanced computational techniques in accounting and auditing research (Rahman et al., 2024; Hasan, 2021; Wang, 2024; Chukwuani & Egiyi, 2020). These methodologies enable the analysis of large financial datasets, predictive modeling, and fraud detection, enhancing decision-making capabilities. Hasan (2021) utilized machine learning to assess AI's efficiency in auditing, while Wang (2024) explored AI-driven tax compliance algorithms. Rahman et al. (2024) examined AI's role in fraud prevention, and Chukwuani and Egiyi (2020) investigated AI-driven financial automation. Despite their computational advantages, these methodologies require significant technical expertise and data accessibility, which may limit their broader application.

3.1.8. Blockchain-Based Audit Analysis

Blockchain-based audit analysis was employed in two studies, reflecting its emerging significance in financial transparency and fraud detection (Han et al., 2023; Greenman et al., 2024). Han et al. (2023) examined blockchain's ability to enhance audit integrity, while Greenman et al. (2024) analyzed blockchain's role in AI-integrated financial audits. Although blockchain offers unparalleled security and transparency, its widespread adoption is hindered by regulatory and scalability challenges.

3.1.9. Survey-Based Statistical Analysis

Survey-based statistical analyses were conducted in three studies, demonstrating the importance of stakeholder perspectives in AI adoption (Peng et al., 2023; Greenman et al., 2024; Schweitzer, 2024). These studies utilized surveys to gauge accountants' perceptions of AI, revealing mixed sentiments regarding AI's benefits and ethical concerns. While surveys provide valuable real-world insights, they are often subject to response biases and sample limitations.

3.1.10. Thematic Content Analysis & Textometry-Based Systematic Review

Lastly, thematic content analysis and textometry-based systematic review were used in three and one studies, respectively (Faccia, Al Naqbi, & Lootah, 2019; Munoko et al., 2020; Barna, 2024; Belahouaoui & Attak, 2024). These methodologies facilitate qualitative pattern recognition, aiding in identifying recurring themes in AI research. However, their reliance on textual interpretation may introduce subjective biases.

In summary, the reviewed studies employ a diverse array of research methodologies, reflecting the multifaceted nature of AI adoption in financial practices. While systematic reviews and AI-driven analytics are the most prevalent methods, empirical studies and survey-based analyses provide crucial real-world insights. The interplay between quantitative and qualitative approaches ensures a comprehensive understanding of AI's transformative role in accounting, auditing, and taxation. Moving forward, increased integration of machine learning, blockchain analysis, and empirical validation will be critical for advancing financial AI research.

Table 1 Research methods used in the analyzed articles

Research Methods	**Frequency**	**Studies**
Meta-Literature Review	3	Atayah & Alshater (2021); Munoko, Brown-Liburd & Vasarhelyi (2020); Zemankova (2019)
Quantitative (Mediation and Path Analysis)	1	Abdullah & Almaqtari (2024)
Systematic Review	4	Hasan (2021); Adeyelu, Ugochukwu & Shonibare (2024); Wang (2024); Mediaty et al. (2024)
Narrative Review	2	Rahman et al. (2024); Mohammad et al. (2020)
Empirical Analysis	3	Zhang et al. (2020); Hossain et al. (2024); Labbe (2024)
Case Study Approach	3	Faccia, Al Naqbi & Lootah (2019); Odeyemi et al. (2024); Peng et al. (2023)

Machine Learning & AI-driven Analytics	4	Rahman et al. (2024); Hasan (2021); Wang (2024); Chukwuani & Egiyi (2020)
Blockchain-Based Audit Analysis	2	Han et al. (2023); Greenman et al. (2024)
Survey-Based Statistical Analysis	3	Peng et al. (2023); Greenman et al. (2024); Schweitzer (2024)
Thematic Content Analysis	3	Faccia, Al Naqbi & Lootah (2019); Munoko et al. (2020); Barna (2024)
Textometry-Based Systematic Review	1	Belahouaoui & Attak (2024)

3.2. The Impact of AI and Technological Advancements on Evolving Trends in Accounting, Auditing and Tax Practices

The integration of artificial intelligence (AI) and technological advancements has significantly reshaped accounting practices, affecting financial reporting, auditing procedures, tax compliance, and fraud detection (Hasan, 2021). The increasing reliance on AI-driven automation and data analytics has transformed traditional accounting roles, shifting the profession from routine bookkeeping and compliance-based tasks to more strategic decision-making and risk assessment (Greenman et al., 2024). Furthermore, as AI technologies continue to evolve, accounting professionals must adapt to new methodologies, enhancing their ability to leverage AI for real-time financial analysis and predictive modeling (Labbe, 2024).

3.2.1. AI-Driven Automation and Accounting Efficiency

One of the most profound impacts of AI in accounting is its role in automation, which has led to increased accuracy and efficiency in financial reporting (Zhang et al., 2020). AI-powered accounting software has significantly reduced manual data entry, reconciliation processes, and transaction categorization, thereby minimizing human errors and improving productivity (Rahman et al., 2024). For instance, AI-driven enterprise resource planning (ERP) systems now integrate real-time financial data, enabling companies to enhance their reporting accuracy and ensure compliance with evolving regulatory frameworks (Barna, 2024). Moreover, the widespread adoption of machine learning algorithms in financial analytics has further revolutionized forecasting, budgeting, and performance evaluation (Hasan, 2021). These AI-powered systems can analyze large datasets, identify patterns, and provide strategic insights, allowing businesses to make more informed financial decisions (Peng et al., 2023). However, despite these advancements, concerns remain regarding data privacy, algorithmic biases, and regulatory compliance, emphasizing the need for ethical AI implementation in accounting practices (Schweitzer, 2024).

3.2.2. AI in Auditing: Enhancing Risk Assessment and Fraud Detection

In addition to improving efficiency in financial reporting, AI has transformed auditing practices by enhancing risk assessment and fraud detection capabilities (Han et al., 2023). Traditional auditing processes often involve manual sampling and rule-based assessments, which are not only time-consuming but also susceptible to human biases (Odeyemi et al., 2024). AI-driven audit analytics, on the other hand, can process entire datasets, rather than relying on small samples, thereby improving audit accuracy and fraud detection rates (Greenman et al., 2024). For example, AI-based anomaly detection systems leverage machine learning to identify irregular financial transactions, fraudulent activities, and accounting discrepancies (Rahman et al., 2024). Blockchain technology has also been integrated into AI-powered audits to ensure financial transparency and immutability in record-keeping (Hasan, 2021). While these technological advancements provide substantial benefits, challenges related to auditor independence, AI reliability, and interpretability of machine learning outputs must be carefully addressed (Munoko, Brown-Liburd, & Vasarhelyi, 2020).

3.2.3. AI-Enabled Tax Compliance and Digital Taxation

AI has also revolutionized tax compliance and digital taxation, helping businesses navigate the complex and ever-changing tax landscape (Wang, 2024). AI-powered tax software automates tax calculations, reporting, and filing, reducing compliance risks and enhancing operational efficiency (Chukwuani & Egiyi, 2020). Furthermore, AI-driven predictive analytics help businesses optimize their tax strategies by forecasting potential liabilities and identifying tax-saving opportunities (Belahouaoui & Attak, 2024). Additionally, tax authorities are increasingly adopting AI for tax fraud detection and revenue collection optimization (Rahman et al., 2024). Machine learning algorithms analyze historical tax data, detect patterns of tax evasion, and flag suspicious transactions in real-time (Mohammad et al., 2020). While these innovations improve regulatory enforcement and revenue administration, concerns regarding data security, AI bias,

and legal compliance remain, necessitating stringent ethical guidelines and governance frameworks for AI-driven tax systems (Schweitzer, 2024).

3.2.4. The Role of Blockchain in Financial Transparency and Regulatory Compliance

Alongside AI, blockchain technology is reshaping financial transparency, auditing, and regulatory compliance (Han et al., 2023). The decentralized nature of blockchain ensures that financial records remain immutable, reducing the risk of data manipulation and fraud (Greenman et al., 2024). AI-integrated blockchain solutions enhance audit trails, automate regulatory reporting, and improve trust among stakeholders (Hasan, 2021). For instance, blockchain-enabled smart contracts streamline tax payments, financial settlements, and compliance reporting, reducing the administrative burden on businesses and tax authorities (Faccia, Al Naqbi, & Lootah, 2019). However, challenges such as high implementation costs, scalability issues, and regulatory uncertainties hinder the widespread adoption of blockchain in accounting and taxation (Labbe, 2024). Addressing these challenges requires collaborative efforts between regulators, policymakers, and technology developers to create a secure and scalable blockchain ecosystem for financial transactions (Belahouaoui & Attak, 2024).

3.2.5. Ethical Considerations and Workforce Transformation

While AI offers numerous advantages in accounting automation, auditing accuracy, and tax compliance, it also raises ethical concerns and workforce transformation challenges (Munoko, Brown-Liburd, & Vasarhelyi, 2020). The increasing reliance on AI in financial decision-making has led to concerns about algorithmic biases, transparency, and accountability (Schweitzer, 2024). AI models trained on biased financial datasets may reinforce discrimination in credit assessments, fraud detection, and risk profiling, posing ethical dilemmas for financial institutions (Peng et al., 2023). Additionally, the automation of routine accounting tasks has triggered fears of job displacement among accountants and auditors (Labbe, 2024). While AI enhances efficiency and decision-making capabilities, it also necessitates a shift in the skill set required for accounting professionals (Zhang et al., 2020). Accountants must now acquire expertise in data analytics, AI programming, and digital financial management to remain competitive in an AI-driven financial landscape (Greenman et al., 2024). To mitigate the negative impacts of automation, organizations must invest in reskilling programs, AI literacy training, and ethical AI governance frameworks to ensure a balanced integration of AI in financial services (Abdullah & Almaqtari, 2024).

3.2.6. Future Directions: AI's Continued Evolution in Accounting

Looking ahead, AI and emerging technologies will continue to shape the future of accounting, auditing, and taxation (Hasan, 2021). The increasing adoption of generative AI, advanced natural language processing (NLP), and AI-powered financial forecasting tools will further enhance automation, compliance, and risk management in financial services (Rahman et al., 2024). Additionally, AI-powered chatbots and virtual assistants are expected to revolutionize client engagement, financial advisory services, and tax consultation, improving customer experiences in the accounting profession (Peng et al., 2023). Furthermore, as regulatory bodies establish AI-specific governance frameworks, financial institutions will need to align their AI adoption strategies with compliance requirements (Schweitzer, 2024). The successful integration of AI in financial services will depend on a collaborative effort among accountants, auditors, tax professionals, and policymakers to ensure ethical AI deployment, data privacy protection, and transparency (Belahouaoui & Attak, 2024).

In essence, the impact of AI and technological advancements on accounting practices is profound, offering efficiency gains, enhanced fraud detection, and improved tax compliance while simultaneously introducing ethical and regulatory challenges (Hasan, 2021). AI-driven automation is transforming financial reporting and auditing, while blockchain technology is reinforcing financial transparency and security (Han et al., 2023). However, the ethical concerns surrounding algorithmic biases, workforce displacement, and regulatory oversight necessitate a balanced approach to AI integration in financial services (Munoko, Brown-Liburd, & Vasarhelyi, 2020). As AI continues to evolve, accounting professionals must embrace digital transformation, develop AI competencies, and adapt to the changing landscape of financial technologies (Greenman et al., 2024). Moving forward, the future of accounting will be defined by a synergy between AI-driven automation, human expertise, and ethical financial governance frameworks (Abdullah & Almaqtari, 2024).

4. Conclusion

The findings of this study underscore the transformative role of artificial intelligence (AI) and technological advancements in reshaping accounting, auditing, and taxation practices. The systematic analysis of existing literature and empirical evidence reveals that AI-driven solutions have significantly improved efficiency, accuracy, fraud

detection, and financial decision-making in the accounting profession (Hasan, 2021). By automating routine tasks, AI has enabled accountants and auditors to redirect their focus toward strategic and analytical functions, ultimately enhancing the overall quality of financial reporting and regulatory compliance (Greenman et al., 2024).

Furthermore, the adoption of machine learning algorithms, predictive analytics, and blockchain-based auditing has strengthened the integrity and transparency of financial records (Rahman et al., 2024). These technologies have facilitated real-time financial analysis, anomaly detection, and risk assessment, reducing the likelihood of financial misstatements and fraudulent activities (Han et al., 2023). However, despite these benefits, challenges persist in areas such as AI ethics, regulatory compliance, workforce adaptation, and data security (Schweitzer, 2024). The increasing reliance on AI-powered financial systems raises concerns about algorithmic biases, data privacy risks, and accountability, necessitating a well-defined regulatory framework to govern AI applications in financial services (Peng et al., 2023).

Another key insight from this study is the evolving role of accountants and auditors in an AI-driven financial landscape. While AI has automated several repetitive tasks, it has also increased the demand for digital literacy, data analytics proficiency, and technological adaptability among accounting professionals (Zhang et al., 2020). Consequently, there is a pressing need for educational institutions and professional bodies to redesign accounting curricula and training programs to equip future accountants with the skills required to navigate the digital economy (Labbe, 2024). Without proactive reskilling efforts, there is a risk that the accounting workforce may struggle to keep pace with rapid technological advancements, leading to job displacement and reduced industry competitiveness (Munoko, Brown-Liburd, & Vasarhelyi, 2020).

Moreover, AI's role in tax compliance and regulatory enforcement has proven to be a double-edged sword. On the one hand, AI-powered tax automation systems have enhanced efficiency in tax filing, fraud detection, and revenue collection, allowing tax authorities to combat tax evasion and improve compliance monitoring (Wang, 2024). On the other hand, concerns regarding AI's interpretability, taxpayer privacy, and unintended regulatory consequences remain significant challenges that require further investigation and policymaking (Belahouaoui & Attak, 2024). Given the complexity of AI in taxation, policymakers must strike a balance between leveraging AI for compliance purposes and ensuring taxpayer rights are safeguarded (Rahman et al., 2024).

In conclusion, while AI and technological advancements offer unparalleled opportunities to improve accounting, auditing, and taxation practices, their integration must be approached with caution, ethical considerations, and strategic planning. The findings emphasize the importance of regulatory oversight, workforce adaptation, and continuous technological innovation in ensuring that AI serves as an enabler of financial accuracy, efficiency, and security rather than a source of risk and uncertainty (Schweitzer, 2024). Moving forward, the focus should be on developing robust AI governance frameworks, investing in digital skill development, and fostering collaboration between regulators, industry leaders, and academic institutions to create a sustainable and future-ready accounting profession.

Recommendations

In light of the findings, several recommendations are proposed to facilitate the ethical, efficient, and sustainable adoption of AI in accounting, auditing, and taxation. These recommendations address key areas such as regulatory policies, workforce reskilling, technological innovation, and ethical considerations, ensuring that AI-driven transformation aligns with the broader objectives of financial integrity and professional excellence.

- Establish Robust AI Governance and Regulatory Frameworks

A critical priority is the development of clear and enforceable AI regulations tailored to the financial sector. Policymakers should work alongside accounting standard-setters, auditing firms, and technology experts to create guidelines that govern AI transparency, accountability, and data security (Belahouaoui & Attak, 2024). These frameworks must address concerns such as AI bias, algorithmic decision-making, and audit reliability, ensuring that AI applications adhere to ethical and professional standards (Schweitzer, 2024). Additionally, governments should establish regulatory sandboxes where firms can test AI solutions under controlled conditions, fostering innovation while ensuring compliance with financial regulations (Wang, 2024).

- Invest in Workforce Reskilling and Digital Literacy Programs

The automation of accounting and auditing tasks necessitates a paradigm shift in the skills required for future accountants. Educational institutions and professional bodies should integrate AI, data analytics, blockchain, and

cybersecurity into accounting curricula to prepare graduates for the digital era (Labbe, 2024). Moreover, continuous professional development (CPD) programs should be mandated to upskill existing accountants, ensuring that they remain competitive in an AI-driven profession (Zhang et al., 2020). Accounting firms should also adopt AI training workshops, online courses, and certification programs, enabling professionals to gain hands-on experience in AI-powered financial tools (Peng et al., 2023).

- Enhance AI Ethics and Responsible AI Use in Accounting

As AI becomes more ingrained in financial decision-making, ethical considerations must remain at the forefront of AI adoption. Organizations should implement ethical AI policies that emphasize fairness, transparency, and accountability in AI-driven financial operations (Munoko, Brown-Liburd, & Vasarhelyi, 2020). To mitigate risks related to AI bias, discriminatory algorithms, and data misuse, firms should conduct regular AI audits and bias assessments, ensuring that AI-generated financial reports maintain integrity and objectivity (Rahman et al., 2024). Furthermore, regulatory bodies should establish AI ethics committees to oversee AI applications in accounting and tax compliance, providing guidelines for responsible AI governance (Schweitzer, 2024).

- Leverage AI for Proactive Fraud Detection and Risk Management

Given the increasing sophistication of financial fraud, AI should be leveraged to enhance fraud detection capabilities in auditing and financial reporting. Auditors should utilize machine learning-powered anomaly detection systems to identify fraudulent transactions, financial misstatements, and compliance violations in real-time (Hasan, 2021). AI-driven predictive analytics can also help firms assess financial risks and take proactive measures to prevent fraudulent activities (Greenman et al., 2024). To maximize AI's potential in fraud detection, collaboration between regulatory bodies, financial institutions, and AI researchers is crucial in developing advanced fraud prevention models (Han et al., 2023).

- Foster Collaboration Between Academia, Industry, and Regulators

To ensure that AI adoption in accounting aligns with best practices, there must be greater collaboration between academic researchers, industry practitioners, and financial regulators (Wang, 2024). Universities should partner with accounting firms and AI developers to conduct applied research, exploring innovative AI-driven financial solutions (Labbe, 2024). Industry practitioners should also contribute to policy discussions and AI governance initiatives, ensuring that regulatory frameworks are both practical and adaptable (Peng et al., 2023). Additionally, cross-border collaboration between international accounting bodies can help establish global AI standards, ensuring consistency in financial regulations and ethical AI practices (Schweitzer, 2024).

Limitations of the Study

While this study provides valuable insights into the evolving role of artificial intelligence (AI) and technological advancements in accounting, auditing, and taxation, several limitations must be acknowledged. One of the primary limitations is the reliance on secondary data from existing literature, which restricts the study's ability to incorporate real-time industry developments and firsthand empirical evidence (Hasan, 2021). Since AI in accounting is rapidly evolving, some emerging trends may not have been fully captured, leading to potential gaps in the analysis of future AI applications (Zhang et al., 2020).

Furthermore, the study is limited by the availability and scope of prior research, as AI adoption in financial practices is still in its nascent stages in many regions. While systematic reviews and empirical analyses were employed, the lack of large-scale, real-world experimental studies on AI's long-term impact presents a challenge in making definitive conclusions (Rahman et al., 2024). Additionally, AI-driven financial systems vary significantly across different countries and industries, making it difficult to generalize the findings beyond specific regulatory and technological contexts (Peng et al., 2023). Lastly, the ethical and regulatory implications of AI remain fluid and subject to change, which means that conclusions drawn from the current study may require continuous reassessment as AI technologies and policies evolve (Schweitzer, 2024).

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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