Artificial Intelligence and Ethics Dilemma on the Accountant Profession: A Systematic Literature Review

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ABSTRACT

This study aims to analyze the development of research related to the ethical challenges faced by the accounting profession in the era of digitalization and artificial intelligence (AI). Using a Systematic Literature Review (SLR) approach and bibliometric analysis of 24 Scopus-indexed (Q1–Q2) articles published between 2015 and 2025, this study identifies research trends, thematic focuses, and existing gaps. The keyword co-occurrence analysis using VOSviewer reveals ten main clusters, with dominant themes including Artificial Intelligence (AI), ethics, and accounting. The findings emphasize that issues of ethics, transparency, and accountability are central to the application of AI in accounting. The study's implications highlight the need for policies, curricula, and professional practices that balance technological innovation with ethical principles. The main limitation of this study lies in its reliance on Scopus as the sole data source; therefore, future research is recommended to expand data coverage and apply empirical approaches to gain a more comprehensive understanding.

Keywords: Artificial intelligence, ethics, accounting profession, bibliometric, systematic literature review.

1. INTRODUCTION

The rapid advancement of digitalization and artificial intelligence (AI) has brought profound transformation across various domains of society, including the accounting profession. The integration of these technologies offers substantial opportunities to enhance efficiency, accuracy, and the depth of data analysis. However, such progress simultaneously presents significant ethical challenges for accountants, particularly concerning transparency, responsibility, and public trust (Pabel & Akther, 2025; Hussain & Sharma, 2025). Consequently, systematic investigations such as Systematic Literature Reviews (SLR) have become essential for developing a comprehensive understanding of the ethical issues emerging from the implementation of AI in accounting.

Digitalization and automation have reshaped the manner in which accountants perform their responsibilities, from data collection to financial reporting. The use of AI in accounting, auditing, and reporting systems enables faster and more efficient processes but also introduces new risks, including algorithmic bias, data misuse, and diminished human accountability for machine-generated decisions (Lehner et al., 2022; Zhang et al., 2023). AI systems operating on historical datasets may reproduce existing biases embedded within the data, thereby generating unfair or discriminatory outcomes (Chanqaoui, Boukhari, & Sahraoui, 2025). Moreover, the "black box" nature of many AI algorithms makes decision-making processes difficult to interpret, raising concerns regarding transparency and accountability (Fülöp et al., 2025).

Key ethical issues arising in the professional context include bias and discrimination, data privacy and security, decision-making transparency, and the potential displacement of human labor due to automation (Abbas, 2025; Strydom & Mohammadali-Haji, 2025). As AI systems increasingly assume roles in financial reporting and decision-making processes, questions emerge regarding the extent to which moral and professional responsibility remains in the hands of humans. Accountants—traditionally regarded as guardians of the integrity and reliability of financial reports—are now confronted with the challenge of ensuring that technologies employed do not violate core ethical principles such as objectivity, integrity, and public responsibility (Fülöp et al., 2023).

In this study, the SLR approach is utilized to systematically identify and categorize the ethical challenges stemming from the adoption of AI in the accounting profession. The SLR method enables the synthesis of prior research to develop a more comprehensive understanding of ethical issues, including ethical governance, human oversight, and regulatory compliance (Pabel & Akther, 2025; Chanqaoui et al., 2025;

Hussain & Sharma, 2025). This systematic investigation forms the basis for developing ethical frameworks that can guide the responsible implementation of AI in accounting practices (Lehner et al., 2022).

Beyond contributing to theoretical advancement, the findings of the SLR offer practical implications for a range of stakeholders. For policymakers, the results provide evidence-based recommendations to formulate policies that balance technological innovation with ethical safeguards (Deliu & Olariu, 2024). For educational institutions, the study supports the development of accounting curricula that better reflect future professional demands, including knowledge of AI technologies and their ethical implications (Arise & Moloi, 2025). For accounting practitioners, the insights derived from the SLR serve as guidelines for the ethical and responsible use of technology (Zhang et al., 2023; Strydom & Mohammadali-Haji, 2025). The SLR approach also plays a critical role in identifying existing research gaps by systematically tracing the published literature. These gaps include areas that remain underexplored, such as the role of accountants in maintaining public trust amid increased automation or the intersection between professional ethics and AI governance (Abbas, 2025; Cabanillas et al., 2025). Furthermore, SLR promotes interdisciplinary collaboration between accounting, information technology, and ethics experts to develop more holistic solutions to ethical issues arising from digitalization (Fülöp *et al.,* 2025).

Based on the foregoing background, this study underscores the importance of employing a Systematic Literature Review (SLR) to comprehensively examine the ethical dilemmas faced by accountants in responding to technological advancements. This approach not only enriches the academic literature but also provides direction for policy formulation, curriculum development, and the implementation of professional practices grounded in ethical values. With the establishment of robust, evidence-based ethical guidance, the accounting profession is expected to harness the full potential of AI without compromising integrity or public trust (Pabel & Akther, 2025; Hussain & Sharma, 2025; Fülöp et al., 2025).

2. RESEARCH METHOD

This study adopts a multi-step approach developed by Denyer and Tranfield (2009) to conduct a systematic literature review (SLR) on ethical issues faced by accountants in the era of digital transformation. This approach was selected because it provides a systematic, transparent, and replicable framework for collecting and

analyzing relevant literature. The review process comprises four main stages designed to ensure the rigor and robustness of the study while minimizing the subjectivity commonly associated with traditional literature reviews (Habib et al., 2017; Habib et al., 2018).

The four stages implemented in this study include:

a. Formulation of research questions;

b. Definition of the research scope and boundaries;

c. Identification, screening, and selection of relevant published studies; and

d. Analysis and synthesis of the findings.

These stages collectively enable the development of a structured and comprehensive understanding of the ethical challenges associated with AI adoption in the accounting profession, ensuring that the review adheres to methodological standards expected in systematic academic research.

The body of literature on digital transformation within the accounting profession has expanded rapidly in recent years, particularly with the emergence of technologies such as artificial intelligence (AI), blockchain, and automation, all of which are reshaping the traditional roles of accountants and generating a range of new ethical dilemmas (Pabel & Akther, 2025; Hussain & Sharma, 2025). The increasing breadth of this literature underscores the need for a comprehensive and systematic review to map the evolution of research, identify the principal ethical issues arising from digital transformation, and formulate directions for future scholarly inquiry. Against this backdrop, the present study seeks to address the following research questions:

RQ1: How have the trends and trajectories of the literature on digital transformation in the accounting profession evolved over time?

RQ2: What ethical challenges and dilemmas have been identified in the context of digital technology adoption within accounting practice?

RQ3: What research gaps persist, and how can these gaps inform the formulation of future research directions?

This study adopts a systematic approach to reviewing the literature on digital transformation and the ethical dilemmas faced by accountants, drawing upon the systematic literature review framework widely employed in accounting and professional ethics research (Denyer & Tranfield, 2009). Several parameters were established during the scoping phase to ensure that the focus of the review remained precise and

analytically coherent. The article search process was conducted manually through the Scopus database accessed via its official platform. Scopus was selected because this study exclusively includes internationally reputed and accredited journal publications.

The primary keywords used in this research include "ethic," "ethical," "moral," "accountant," "auditor," "accounting," "digitalization," "digital," "big data," "technology," "artificial intelligence," "AI," and "automation." These keywords were combined using logical operators (AND/OR) to generate a comprehensive and relevant set of search results. The selection of keywords was informed by an initial exploratory review of relevant literature and by previous studies examining the ethical implications of digital transformation in the accounting profession (Luna et al., 2024; Daud & Kishan, 2022). The publication period selected for this review spans from 2015 to 2025, a timeframe that captures the most recent and substantive developments in digital technologies—such as artificial intelligence, blockchain, big data analytics, and cloud computing—along with the emerging ethical issues accompanying their adoption in accounting practice (Sofianti, 2023; Greenman et al., 2024).

The review includes only journal articles; books, book chapters, and conference proceedings were excluded to maintain data quality and methodological consistency. Document-type filtering was also applied to preserve the validity and credibility of the dataset (Zahoor et al., 2020; Valle et al., 2024), resulting in the exclusion of reviews, errata, notes, editorials, retracted papers, and conference papers. Additionally, only articles written in English were retained, with all non-English publications removed from the dataset. The screening process was further refined through subject-area filtering; studies outside the domains of Business, Management and Accounting, Social Sciences, and Economics, Econometrics and Finance were excluded.

This study also restricts its selection to articles published in Q1 and Q2 journals, as verified through the Scimago Journal Ranking database. This criterion was applied to ensure that the analyzed data and findings originate from high-quality research in terms of methodological rigor, result validity, and theoretical contribution. The final stage of screening involved a detailed assessment of the abstract, introduction, and conclusion to confirm that each selected article fully aligned with the objectives and thematic focus of the present study.

Following the determination of the study's scope and boundaries, the researchers proceeded with the identification, screening, and final selection of articles relevant to

the research topic in order to address the formulated research questions. As illustrated in Figure 1, the initial search conducted through the Scopus database identified a total of 818 articles. After applying the publication year filter (2015–2025), the number of articles decreased to 673. The next stage involved filtering by source type, in which only articles published in academic journals were retained, resulting in 415 records. Subsequently, document-type screening was performed, limiting the selection to articles only, thereby reducing the dataset to 338 documents. Non-English publications were then excluded, leaving 317 articles. Further refinement was undertaken by filtering studies based on relevant subject areas—namely accounting, management, economics, and social sciences—which reduced the pool to 219 articles.

This study includes only articles published in Q1 and Q2 journals to ensure the quality and credibility of the reviewed literature, resulting in a final set of 167 articles. The final stage involved assessing topic relevance through a detailed examination of keywords, abstracts, and research content, ultimately yielding 24 articles that explicitly address ethical challenges faced by accounting professionals in the context of digitalization and AI. These final articles were analyzed using a descriptive qualitative approach and bibliometric mapping techniques with the support of VOSviewer software (Valle *et al.,* 2024). This approach ensures methodological rigor and objectivity in evaluating how digital transformation influences the emergence and management of ethical dilemmas within the accounting profession. By applying clear boundaries and selection criteria, this study establishes a robust foundation for understanding the trajectory of existing research and identifying future opportunities in the field of accounting ethics in the digital era.

This study employs a narrative analysis approach, which is considered highly suitable for interpreting the realities emerging from a fragmented and heterogeneous body of literature (Donnelly *et al.,* 2023). This method enables the researchers to identify patterns, themes, and conceptual relationships within the literature related to digital transformation and the ethical dilemmas encountered by accountants. At this stage, each article included in the final sample was examined in depth to identify its research context, theoretical foundation, and the key ethical issues arising from the application of digital technologies such as artificial intelligence (AI), blockchain, big data analytics, and automated accounting systems. The researchers developed a separate working sheet to document the findings from each article, including the systematically

theoretical frameworks employed, the research context, and the ethical and technological implications discussed, in order to maintain analytical accuracy and consistency. This process was conducted with great rigor to minimize potential bias or misinterpretation (Bailey et al., 2015).

3. RESULTS AND DISCUSSIONS

Based on the search results obtained from the Scopus database, the number of articles discussing professional accounting ethics in the era of digitalization and artificial intelligence (AI) has shown a noticeable increase since 2022. This trend can be observed in Table 1 and Figure 2.

Table 1. Number of publications by year.

Publication Year	Documents	Percentage
2015	1	4.17
2017	1	4.17
2020	1	4.17
2021	1	4.17
2022	2	8.33
2023	6	25.00
2024	4	16.67
2025	8	33.33
Total	**24**	**100.00**

Identification

Search results from the Scopus database with keywords "ethic", "ethical", "moral", "accountant", "auditor", "accounting", "digitalization", "digital", "big data", "technology", "artificial intelligence", "AI", "automation". (n = 818). Accessed October 14, 2025.

Articles published outside the year range 2015-2025 (n = 145)

Screening

Articles generated after filtering by year of publication (n = 673)

Articles excluded based on source type: Book (n = 93), Conference proceeding (n = 90), Book series (n = 69), Trade journal (n = 6)

Articles generated after filtering based on source type (n = 415)

Articles excluded based on document type: Review (n = 52), Erratum (n = 11), Note (n = 6), Editorial (n = 5), Retracted (n = 2), Conference paper (n = 1)

Articles generated after filtering based on document type (n = 338)

Articles excluded based on languages: Chinese (n = 8), Spanish (n = 5), Ukrainian (n = 2), Russian (n = 2), Turkish (n = 1), Polish (n = 1), Japanese (n = 1), French (n = 1)

Articles generated after filtering based on languages (n = 317)

Articles unrelated to the subject: Business, Management and Accounting, Social sciences dan Economics, Econometrics and Finance dikeluarkan (n = 98)

Articles generated after filtering based on subject (n = 219)

Aarticles issued based on quartiles: Q3 (n = 15), Q4 (n = 17), tidak terindeks Scopus (n = 20)

Articles assessed for eligibility (n = 167)

Articles not related to the research topic were excluded (n = 143)

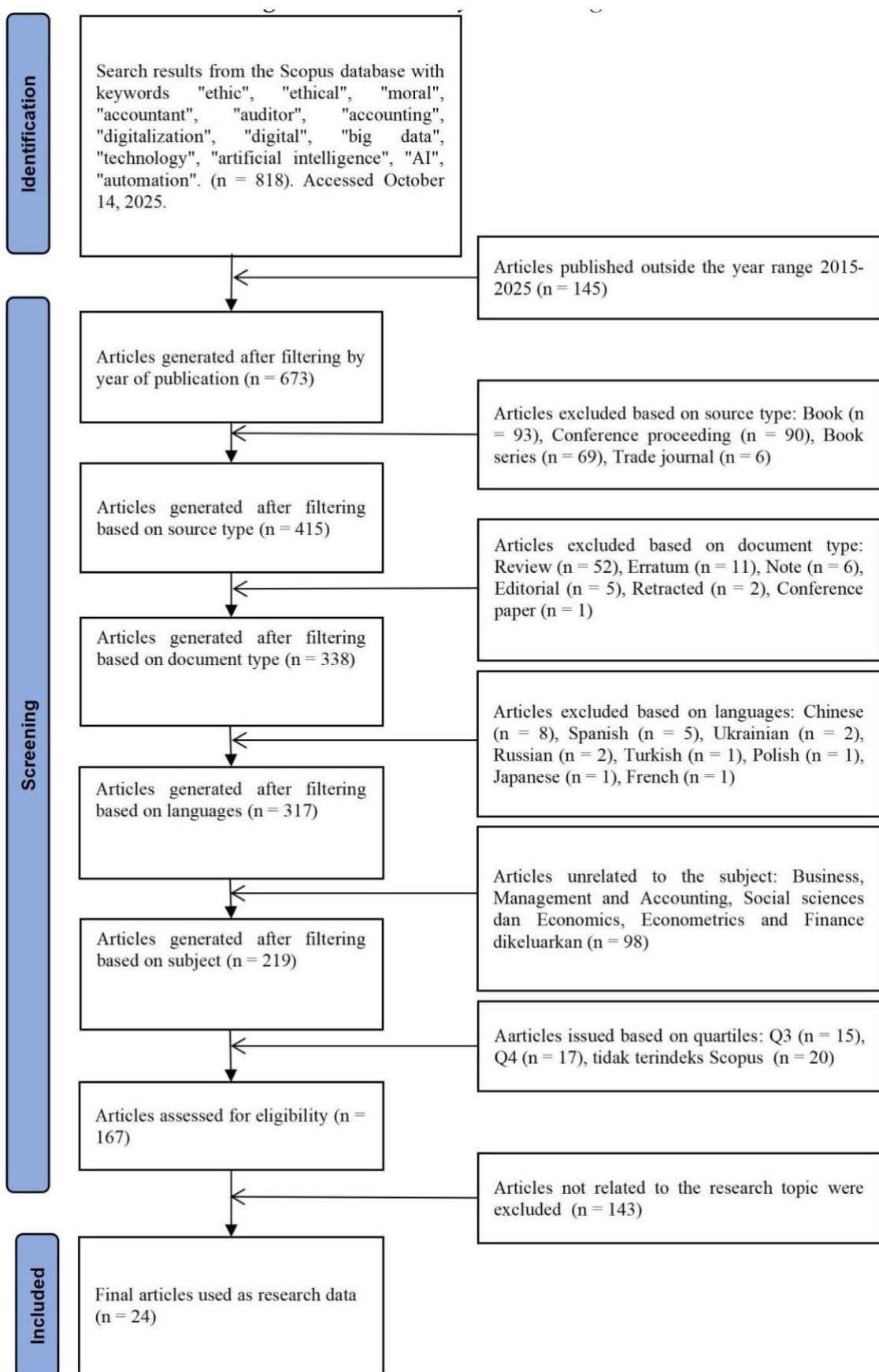**Included**

Final articles used as research data (n = 24)

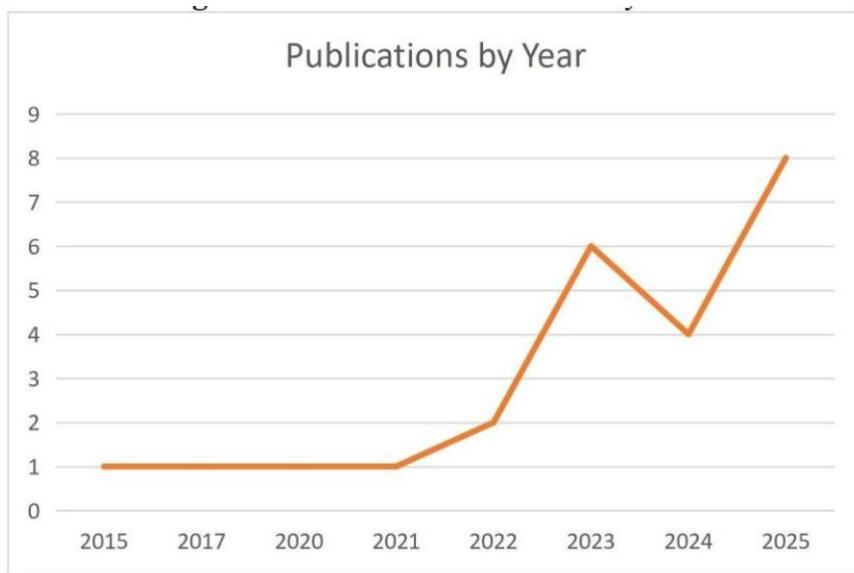**Figure 1.** PRISMA-style flow diagram.

Figure 2. Number of publications by year.

Based on publication data from 2015 to 2025, a clear upward trend is observed in research addressing the professional ethics of accountants within the context of digitalization and artificial intelligence (AI). In the early years, the number of publications remained limited, with only one article (4.17%) appearing in 2015, 2017, 2020, and 2021, indicating that the topic had not yet attracted substantial scholarly attention. However, beginning in 2022, interest in this area began to intensify, as reflected by an increase to two publications (8.33%), followed by a marked surge in 2023 with six publications (25.00%). This escalation demonstrates growing academic concern regarding ethical issues arising alongside the rapid development of digital technologies. Although the number of publications declined slightly in 2024 to four documents (16.67%), the upward trajectory continued, reaching its highest point in 2025 with eight publications (33.33%). This progression signals a heightened awareness among researchers of the ethical challenges facing the accounting profession amid the accelerated adoption of technologies such as AI, big data analytics, and automated accounting systems.

The expansion of research output also reflects increasing recognition of the need to reassess the adequacy of the accounting profession's ethical codes within the digital transformation landscape. Issues such as the reliability of AI-driven financial decision-making, data bias, client privacy protection, and the moral responsibilities of

accountants in the use of automated technologies have become central areas of inquiry. Overall, this publication trend illustrates that the ethics of the accounting profession in the era of digitalization and AI has evolved into a significant and strategic theme within contemporary accounting research, aligned with the broader professional imperative to balance technological innovation with ethical principles in the future practice of accounting.

Table 3. List of publication journals.

Journal Name	Ranking	Amount
Accounting and Finance	Q1	1
Accounting Horizons	Q1	1
Accounting, Auditing and Accountability Journal	Q1	2
Big Data and Society	Q1	1
Business and Professional Ethics Journal	Q2	1
Economics	Q2	1
Education and Information Technologies	Q1	1
Ethics in Progress	Q2	1
Information and Management	Q1	1
International Journal of Accounting Information Systems	Q1	1
International Journal of Data and Network Science	Q2	1
International Journal of Digital Accounting Research	Q2	1
Journal of Business Economics and Management	Q2	1
Journal of Business Ethics	Q1	3
Journal of Information Systems	Q1	1
Journal of International Accounting, Auditing and Taxation	Q2	1
Journal of Risk and Financial Management	Q2	3
Journal of Sustainable Finance and Investment	Q1	1
Meditari Accountancy Research	Q1	1
Total		**24**

Based on Table 2, it is evident that most journals publishing research on the ethics of the accounting profession in the era of digitalization and artificial intelligence (AI) are ranked highly in the Scimago Journal Ranking (SJR). A substantial proportion of these journals fall within the Q1 category, including the Journal of Business Ethics, Accounting, Auditing and Accountability Journal, Accounting and Finance, Information and Management, and Education and Information Technologies. This indicates that the topic of accountant ethics in the digital and AI era holds strong scientific relevance and has become a central focus within global research discourse. These journals are selected due to their rigorous editorial and review processes, involving expert editors and referees in the fields of accounting, business ethics, information technology, and risk management. Consequently, the studies they publish possess high academic credibility and substantial scholarly impact. Furthermore, the broad disciplinary coverage of these journals—spanning accounting, finance, ethics, and technology—underscores the interdisciplinary nature of ethical issues emerging within the context of digital transformation. The presence of research on this topic within reputable, high-ranking journals reinforces the view that the ethics of the accounting profession in the age of digitalization and AI constitutes an important and rapidly expanding research domain. It reflects a growing recognition of the need to balance technological innovation with integrity and professional values in contemporary accounting practice.

Based on the search conducted through the Scopus database, a total of 24 core documents were identified that examine the development of research on the ethics of the accounting profession in the era of digitalization and artificial intelligence (AI). A bibliometric analysis was performed using the VOSviewer application to identify the key keywords that frequently appear in relevant studies. The keyword analysis was conducted on the titles, abstracts, and publication content of the selected articles, with a specific focus on themes related to the ethical dimensions of the accounting profession within the context of digitalization and AI.

Table 3. Cluster keyword co-occurrence network.

Cluster	Total Items	Topics
1	14	AI Ethics Auditing, Algorithmics, Artificial Intelligence Ethic Auditing, Artificial Intelligence Risk Management, Digital
2	13	AI Auditing, AI Ethic, AI Ethics, AI Governance, AI Systems, Auditing, Ethic-Based AI Auditing, Ethical Principles, Ethical Technology, Ethics-Based AI Auditing, Knowledge Contribution, System Developers, Systematic Literature Review
3	11	Accounting Profession, Adoption, AI, Ethics, Artificial Intelligence, Business Environmental, Digitalization, Digitization, Ethics, Multinational Corporation, Quality Of Work Life
4	11	Accountability, AI Legal Personality, Assessment, Audit, Audit 5.0, Cyborgs, Human-Centric Services, Materiality,
5	10	Ethics, Ethical Aspects, External Auditing, Internal Auditing, Responsible AI, Responsible Artificial Intelligence, RiskAIS, Commercialism, Ethical Decision-Making, Professionalis Responsibility, SystemicControl, Trust
6	7	Protection Accounting Ethical Blindness, Blockchain, Emergent Technology, Internet Of Things, Llm Transparency,Triple Entry Accounting
7	6	
8	5	Cybersecurity Practices, Digital Accounting System, Ethical Accountability, Gulf Cooperation Council (GCC), Regulatory Frameworks
9	5	Decision-Making, Disruptive Technologies, Professional Accountant, Professional Judgement, Transhumanism
10	3	Performance, UTAUT, Visual Recognition Technology

Table 3 presents the visualization results, which are organized into ten clusters comprising a total of 85 interconnected keywords linked through strong conceptual relationships. Each cluster reflects a distinct thematic focus that illustrates the prevailing directions and emerging trends in research on the ethics of the accounting profession in the era of digitalization and artificial intelligence (AI).
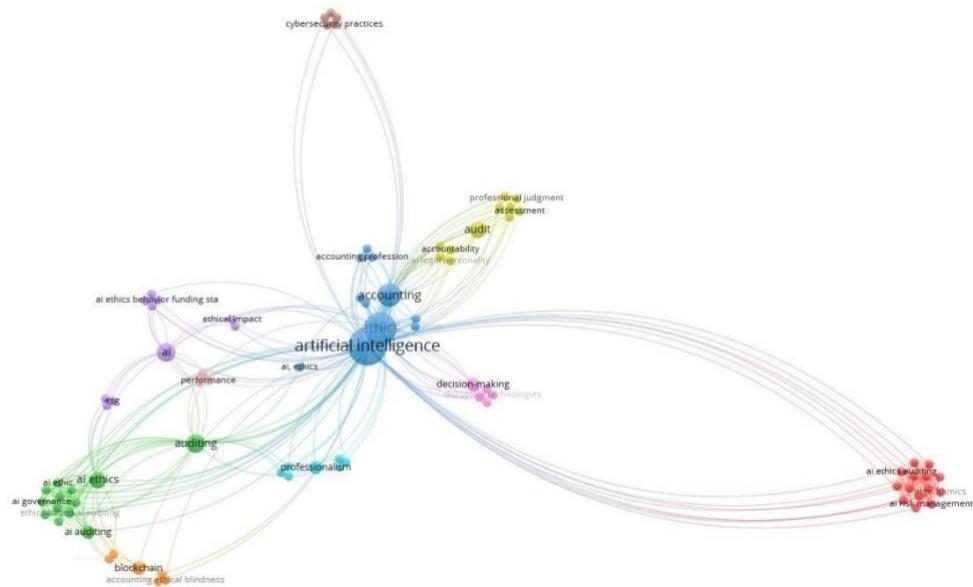
Figure 3. Network visualization.

The keyword network visualization presented in Table 4 and Figure 3 illustrates the thematic interconnections among the principal concepts frequently appearing in studies related to the ethics of the accounting profession in the era of digitalization and artificial intelligence (AI). This map was generated through a bibliometric analysis using the VOSviewer software, which groups keywords into several thematic clusters based on their frequency of occurrence and the strength of their co-occurrence within scientific publications. Each color represents a distinct research focus, while the size of each node reflects the importance or frequency of appearance of the corresponding keyword. The mapping results indicate that the topics artificial intelligence (AI), ethics, and accounting occupy central positions within the network, signifying that these themes are dominant and strongly interrelated. The centrality of the terms artificial intelligence and ethics demonstrates that ethical considerations constitute the core of scholarly discourse on the adoption and application of AI in accounting practice. The relatively large node sizes associated with these keywords further indicate their high frequency and strong linkage to other concepts, such as the accounting profession, accountability, and audit. These strong interconnections suggest that the majority of existing research centers on ethical challenges and implications for the accounting profession in the digital and AI-driven era.

Based on the data presented in Table 4 and Figure 3, each cluster represents a distinct thematic focus, as detailed below:

a. The first cluster, shown in blue, serves as the core of the network map. This cluster includes keywords such as Artificial Intelligence, ethics, and accounting, which highlight the integration of ethical values in the application of AI within the accounting profession. Research within this cluster emphasizes the need for professional responsibility and accountability when utilizing digital technologies to maintain public trust. It also focuses on ethical risk management and algorithmic governance in the use of AI, particularly in internal and external audit contexts. Themes such as Responsible AI and Algorithmic Governance indicate growing concerns regarding how organizations can ensure transparent, ethical, and auditable AI implementations. This cluster underscores the development of ethical frameworks and AI risk management as essential components of modern auditing practices.

b. The second cluster, shown in green, centers on AI auditing and governance, featuring keywords such as AI auditing, AI ethics, AI governance, and blockchain. This cluster highlights the interconnectedness of ethics, governance, and AI audit practices. Scholars in this area explore how ethical principles can be integrated into the development of AI systems and the underlying audit processes. Keywords such as Ethic-Based AI Auditing and System Developers reflect efforts to embed ethical considerations from the design to the implementation stages of AI systems. The presence of a Systematic Literature Review suggests ongoing conceptual synthesis and theoretical mapping in this domain.

c. The third cluster links ethics and the accounting profession within the context of digital transformation. Studies in this cluster examine how AI adoption and digitalization influence ethical norms and professional conduct, including their implications for quality of work life and professional responsibilities in global business environments. This cluster positions professional ethics as a central concern in an era characterized by automation and digital integration

d. The fourth cluster examines the roles of human factors, accountability, and technological innovation in AI-driven auditing. Concepts such as Audit 5.0 and Human-Centric Services illustrate the integration of automation with human- centered approaches. Discussions on AI Legal Personality point to the growing debate surrounding AI's legal responsibilities, while the emphasis on Professional Judgment reinforces the enduring importance of professional values amid technological advancements.

e. The fifth cluster highlights the intersection of ethics, moral values, and sustainability (ESG) within finance and managerial accounting. Themes such as Ethical Investing and Moral Intentions show how personal and organizational ethical values shape financial decision-making, particularly in contexts involving AI. The focus reflects a paradigm shift toward responsible and ethically oriented investment and management practices.

f. The sixth cluster relates to Accounting Information Systems (AIS) and examines how these systems interact with professional values and ethics. Research in this cluster emphasizes ethical decision-making and trust protection within digital environments characterized by commercialization and automation.

g. The seventh cluster focuses on emerging technologies such as blockchain and the Internet of Things (IoT) and their implications for transparency and accountability in accounting. The concept of Triple-Entry Accounting signals efforts to enhance transparency through blockchain-based recording systems. However, the presence of Accounting Ethical Blindness points to ethical risks that may arise from excessive reliance on technology.

h. The eighth cluster discusses regulatory frameworks and cybersecurity practices in digital accounting environments. The primary emphasis is on strengthening ethical accountability and policy mechanisms to ensure the integrity of digital accounting systems.

i. The ninth cluster explores the impact of disruptive technologies and transhumanism on the professional judgment of accountants. The recurrent appearance of Professional Judgment underscores its importance in preserving professional integrity amid increasing automation and evolving human roles within accounting processes.

j.   The final cluster focuses on the adoption of AI-based technologies and their influence on performance, drawing on theoretical frameworks such as the Unified Theory of Acceptance and Use of Technology (UTAUT) to explain factors shaping technology acceptance within the accounting and auditing professions.

Based on the results of the bibliometric analysis and systematic review of the literature on the ethics of the accounting profession in the era of digitalization and artificial intelligence (AI), several research gaps remain open for further exploration.

a.   The first gap concerns the limited research on the role of accountants in maintaining public trust amid increasing automation. As decision-making becomes more dependent on algorithm-driven systems, the ethical boundaries between human and machine responsibilities become increasingly blurred. Consequently, there is a need to develop an AI-driven trust assurance framework to ensure transparency, accuracy, and accountability in AI-based decision-making within accounting and audit practices.

b.   The second gap involves the absence of a comprehensive ethical governance framework capable of ensuring algorithmic transparency and accountability in the accounting profession. Although discussions on the importance of explainable AI, algorithmic auditing, and responsible AI have emerged, existing studies have yet to propose governance models that systematically integrate professional ethical principles with technological oversight mechanisms. Future research may therefore focus on developing an ethical governance model grounded in algorithmic accountability, incorporating components such as decision- tracking mechanisms (audit trails) and clearly defined human accountability checkpoints within AI- enabled systems.

c.   The third gap relates to the misalignment between accounting education and professional needs, in which current curricula do not fully integrate ethical instruction with technological literacy. As AI continues to evolve, accountants are increasingly required not only to master technical competencies but also to demonstrate ethical sensitivity in the use of intelligent technologies. Accordingly, future research should aim to design and evaluate educational models that combine digital ethics training with AI-based case studies. Approaches such as case-based learning and intelligent system simulations may enhance ethical awareness and digital competence among accounting students.

d.   These research gaps underscore the need for future studies to strengthen the role

of accountants as guardians of integrity and public trust amid rapid technological advancement. Furthermore, interdisciplinary approaches bridging accounting, information technology, law, and ethics will be essential for developing adaptive and sustainable ethical frameworks capable of addressing the challenges of the AI era.

4. CONCLUSION

This study affirms that digitalization and Artificial Intelligence (AI) have brought substantial transformation to the accounting profession, particularly in terms of efficiency, transparency, and ethical responsibility. Through a systematic literature review (SLR) and bibliometric analysis of 24 Scopus-indexed articles (Q1–Q2), the findings indicate that ethical considerations constitute a central focus in the application of AI within accounting. The keyword co-occurrence analysis using VOSviewer identified ten research clusters emphasizing key themes such as Artificial Intelligence (AI), ethics, and accounting.

The study reveals three major research gaps: (1) the need for a deeper understanding of the accountant's role in maintaining public trust amid growing automation; (2) the absence of a comprehensive ethical governance framework capable of ensuring algorithmic transparency and accountability; and (3) the limited integration of ethics and technological literacy within accounting education. These findings underscore the necessity of adopting interdisciplinary approaches—bridging accounting, ethics, and technology—to cultivate an adaptive and responsible profession in the digital era. Practically, this study provides a foundation for policymakers, educators, and practitioners to develop policies, curricula, and professional practices that balance technological innovation with ethical principles.

The present study is not without limitations, particularly regarding its reliance on Scopus as the sole data source, which may exclude relevant publications indexed in other databases such as the Web of Science. Additionally, the descriptive nature of the analysis does not establish causal relationships between AI implementation and ethical dilemmas. Future studies are encouraged to expand data sources, employ empirical approaches, and incorporate the perspectives of practitioners and regulators to achieve a more comprehensive understanding of professional ethics in the era of digitalization.

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