



Transforming Accounting through Artificial Intelligence: A Bibliometric Analysis of Trends, Challenges, and Opportunities

Riana Iren Radu^{*}, Gabriela Grosu^{**}, Cristina Barbu^{***}

ARTICLE INFO

Article history:
Accepted January 2024
Available online March 2025
JEL Classification
M41, M21

Keywords:
Artificial Intelligence, accounting, bibliometric Analysis, technological innovation, global collaborations

ABSTRACT

This paper investigates through an in-depth bibliometric research the transformative effect of artificial intelligence (AI) on the accounting profession. By analyzing more than 1,500 papers retrieved from the Web of Science database, the study reveals significant field-specific trends, emerging topics, and cooperative networks. Results highlight a significant increase in academic interest post-2020, with a focus on automating accounting processes, fraud detection, and cloud integration. The analysis reveals that countries such as the United States, China, and the United Kingdom lead global collaborations, contributing to the development of innovative solutions. The bibliometric methodology utilized, encompassing tools like RStudio and Bibliometrix, provided insights into temporal and geographic patterns, as well as thematic correlations. Key findings emphasize the dual role of AI in enhancing operational efficiency and redefining professional competencies within the field of accounting. However, challenges such as the lack of technological skills and data security risks remain prominent. This study underscores the need for an integrated approach combining technological innovation, ethical considerations, and continuous professional development to harness AI's potential fully. The findings offer valuable guidance for researchers and practitioners aiming to navigate the dynamic interplay between AI and accounting, fostering innovation and addressing global economic demands.

© 2025 EAI. All rights reserved.

1. Introduction

Artificial intelligence (AI) is one of the most transformative technologies of the 21st century, with significant implications for many fields, including accounting. In a global environment characterized by rapid digitization and increasing economic complexity, the adoption of AI is becoming essential to improve efficiency, accuracy, and the ability to make informed decisions (Aria & Cuccurullo, 2017; Clarivate Analytics, 2024). This paper aims to investigate the influence of artificial intelligence on accounting by means of a bibliometric method, thereby analyzing the development of research in this interesting topic.

The accounting profession is at a critical point, where the integration of emerging technologies such as AI, blockchain and cloud computing is redefining how financial data is collected, processed and analyzed. Existing studies, such as those by Issa & Vasarhelyi (2016) and Dirican (2015), emphasize that automating accounting processes through AI not only reduces costs and risks associated with human error, but also enables faster detection of anomalies and fraud. In addition, the integration of AI in decision making and data analysis supports the development of advanced professional skills needed to navigate an ever-changing economic landscape (Cobo et al., 2011; Zupic & Čater, 2015).

This paper adopts a solid methodological perspective based on bibliometric analysis to identify trends and research directions in the field of AI applied to accounting. Inspired by Aria and Cuccurullo (2017), the approach is based on the use of premium sources, such as Web of Science, and sophisticated analytical tools, including RStudio and Bibliometrix.

This approach ensures a rigorous and comprehensive assessment of scholarly contributions in this field, while providing a basis for future discussion and research.

The main purpose of this paper is to provide a thorough understanding of how AI is transforming the accounting profession by reviewing the literature and highlighting the complex relationships between emerging technologies and traditional accounting practices. By integrating a detailed bibliometric analysis, the

^{*}, ^{**}, ^{***}Dunarea de Jos University of Galati, Romania, ^{**} The Body of Expert and Licensed Accountants of Romania (CECCAR). E-mail addresses: raduriana@gmail.com (Corresponding author - R. R. Radu), grosugabriela02@yahoo.com (G. Grosu) cristina.antohi@ugal.ro (C. Barbu), .

paper contributes to elucidating the challenges and opportunities that AI brings to the field, thus providing valuable insights for both researchers and practitioners.

2. Literature Review

Artificial Intelligence (AI) has become an increasingly important topic in the field of accounting due to its ability to revolutionize the way financial processes are managed. Research in this area has highlighted key contributions of AI, ranging from automating accounting processes to fundamentally transforming professional roles and adopting innovative technologies.

The adoption of AI in accounting focuses on streamlining repetitive tasks, such as reconciling accounts or analyzing financial transactions, thereby helping to reduce errors and increase data accuracy. Studies by Issa & Vasarhelyi (2016) have shown that machine learning algorithms can identify abnormal patterns in accounting datasets, which facilitates fraud detection. This capability has also been supported by the research of Dirican (2015), who argues that AI enables the automation of voluminous processes, thus contributing to increased operational efficiency.

In addition to the operational benefits, the literature also explores the implications for the accounting professional. Felzmann et al. (2019) emphasizes the need to develop digital competencies to cope with the changes brought about by AI, while Dhamija and Bag (2020) highlights how AI supports data-driven decisions by providing fast and accurate analysis. Thus, the role of the accountant expands from traditional tasks to strategic positions involving data analysis and decision making.

Studies have also investigated the impact of AI-related technologies such as blockchain and cloud computing. Stancheva-Todorova (2018) highlighted blockchain's ability to enhance data transparency and security through distributed ledgers, while Kend & Nguyen (2020) analyzed how cloud technologies facilitate the storage and rapid access to critical financial information. These technological tools not only modernize accounting, but also make it more resilient to cyber risks and more adaptable to the demands of the globalized business environment.

Bibliometric research has also emphasized the importance of international collaboration in knowledge dissemination. Studies by Shum et al. (2018) and Moll & Yigitbasioglu (2019) have shown that countries such as the US, China and the UK are leading in this area, contributing to complex research networks that support technological and theoretical advances in accounting. This global knowledge network supports faster integration of emerging technologies into accounting practices in different regions.

In conclusion, the literature demonstrates that AI is not only an automation tool but also a transformative factor for the accounting profession. Research has highlighted a trend towards the adoption of advanced technologies that can optimize and secure accounting processes, while contributing to the development of more complex professional skills. These changes emphasize the need for constant adaptation and global collaboration to fully realize the potential of AI in accounting [Felzmann et al., 2019; Kend & Nguyen, 2020; Stancheva-Todorova, 2018; Dhamija & Bag, 2020; Issa & Vasarhelyi, 2016].

3. Methods

The methodology used in this bibliometric analysis followed a rigorous and systematic process for data collection, processing and interpretation. By using validated sources and advanced tools such as Web of Science and RStudio, relevant results on the implications of artificial intelligence for the accounting profession were obtained.

The data collection was carried out from the Web of Science database, one of the most reputable sources of scientific publications. The analysis covered the period 2007-2024, using keywords such as 'artificial intelligence', 'accounting', 'machine learning', 'blockchain' and 'cloud computing'. In total, 1517 papers from 1031 distinct sources were identified, demonstrating the substantial academic interest in this area. The selected papers included key details such as titles, authors, year of publication and number of citations as recommended by Zupic and Čater (2015).

Data were processed using RStudio software and the Bibliometrix package, following the methodologies described by Aria and Cuccurullo (2017). The process involved importing, cleaning and organizing the data, ensuring consistency and eliminating duplicates. The bibliometric indicators calculated included the total number of citations, the h-index, and the average citation rate, following the approaches outlined by Cobo et al. (2011).

Interpretation of results was performed by analyzing collaborative networks, keyword co-occurrence and temporal trends. The generated concept maps highlighted emerging topics such as the use of AI for fraud detection and robotic process automation. For example, keyword analysis revealed that 'artificial intelligence' and 'machine learning' were most frequently associated with innovations in accounting, confirming the observations of Clarivate Analytics (2024).

An important aspect of the methodology was the validation of the results. The data collected were compared with other similar sources to confirm consistency, and interpretations were validated through existing literature.

The methodology adopted provides a comprehensive understanding of the dynamics of research on the impact of artificial intelligence on the accounting profession, providing a solid framework for exploring future research directions.

3. Result

3.1. Citation analysis

Assessing the significance and applicability of articles on the effect of artificial intelligence on the accounting profession is highly dependent on citation analysis. It provides valuable insights into how research in this field is appreciated and applied by the academic and professional community.

Table 1. The most relevant sources for the analyzed topic

Most relevant sources	Articles
IEEE ACCESS	33
SUSTAINABILITY	31
JOURNAL OF EMERGING TECHNOLOGIES IN ACCOUNTING	17
APPLIED SCIENCES-BASEL	16
ELECTRONICS	16
SENSORS	15
AI & SOCIETY	14
WIRELESS COMMUNICATIONS & MOBILE COMPUTING	13
MOBILE INFORMATION SYSTEMS	12
ENERGIES	10
INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS	10
BRITISH JOURNAL OF EDUCATIONAL TECHNOLOGY	9
TECHNOLOGICAL FORECASTING AND SOCIAL CHANGE	8
INTERNATIONAL JOURNAL OF ACCOUNTING AND INFORMATION MANAGEMENT	7
FINANCIAL AND CREDIT ACTIVITY-PROBLEMS OF THEORY AND PRACTICE	7
ISSUES IN ACCOUNTING EDUCATION	7
ACCOUNTING HORIZONS	7
ACCOUNTING AUDITING & ACCOUNTABILITY JOURNAL	6
INTERNATIONAL JOURNAL OF ACCOUNTING AND INFORMATION MANAGEMENT	6
ACCOUNTING EDUCATION	6

Source: Grosu (2024)

The most relevant sources for the topic under analysis are summarized in Table 1, which highlights the most impactful publications considered fundamental to the understanding and development of the application of artificial intelligence in accounting.

These sources include the Journal of Emerging Technologies in Accounting, IEEE Access and Applied Sciences-BASEL, which together account for 15.5% of all papers. "IEEE Access" has the highest h-index (3), while other sources have h-indexes between 1 and 2. Also, journals such as "Issues in accounting education", "Accounting auditing & Accountability journal" and "International journal of accounting and information management" are relevant in the field, considering the number of citations per year and the number of papers published, which even outperform some journals with a higher number of papers in the field.

To complete this source analysis, Table 2 presents the most cited papers, providing insight into the papers that have had the greatest impact and influence in the literature.

Table 2. Most cited documents

Authors, year, journal	DOI	Total Citations	TC per Year
SHUM H ET AL., 2018, FRONT INFORM TECHNOL ELECT ENG	10.1631/FITEE.1700826	293	41.86
WAMBA SF, 2020, INT J INF MANAGE	10.1016/j.ijinfomgt.2019.102064	206	41.2
MOLL J. & YIGITBASIOGLU O., 2019, BRIT ACCOUNT REV	10.1016/j.bar.2019.04.002	175	29.17
HAN H, 2023, INT J ACCOUNT INF SYST	10.1016/j.accinf.2022.100598	53	26.50
DHAMIJA P & BAG S., 2020, TQM J	10.1108/TQM-10-2019-0243	128	25.60
FELZMANN H et al., 2019, BIG DATA SOC	10.1177/2053951719860542	120	20.00
ZHANG Y, 2020, IEEE ACCESS	10.1109/ACCESS.2020.3000505	42	18.40
RYAN M, 2021, J INF COMMUN ETHICS SOC	10.1108/JICES-12-2019-0138	69	17.25
AGOSTINO D, 2022, FINANC ACCOUNT MANAG	10.1111/faam.12301	48	16.00
MENZ M, 2021, J MANAGE STUD	10.1111/joms.12760	56	14.00
ISSA H & VASARHELYI, M., A., 2016, J EMERG TECHNOL ACCOUNT	10.2308/jeta-10511	111	12.33
MONDOLO J, 2022, J ECON SURV	10.1111/joes.12469	35	11.67
AHMAD I, 2020, IEEE ACCESS	10.1109/ACCESS.2020.3041765	56	11.20
DIRICAN C, 2015, WORLD CONFERENCE ON TECHNOLOGY, INNOVATION AND ENTREPRENEURSHIP	10.1016/j.sbspro.2015.06.134	109	10.90
DAMERJI H, 2021, ACCOUNT EDUC	10.1080/09639284.2021.1872035	43	10.75
KEND M, & NGUYEN, L., A., 2020, AUST ACCOUNT REV	10.1111/auar.12305	53	10.60
QASIM A, 2020, J EMERG TECHNOL ACCOUNT	10.2308/jeta-52649	53	10.60
LEITNER-HANETSEDER S, 2021, J APPL ACCOUNT RES	10.1108/JAAR-10-2020-0201	39	9.75
SUTTON SG, 2016, INT J ACCOUNT INF SYST	10.1016/j.accinf.2016.07.005	79	8.78

Source: Grosu (2024)

3.2. Keywords co-occurrence analysis

Keywords co-occurrence analysis helps to understand how terms and concepts are related to each other in research. In this context, TreeMaps are a powerful tool for visualizing complex hierarchical data.

TreeMaps, as shown in Figure 1, display data in a hierarchical structure, where the top level is represented by the largest rectangles. These rectangles are further divided into smaller ones, representing the next levels of the hierarchy.

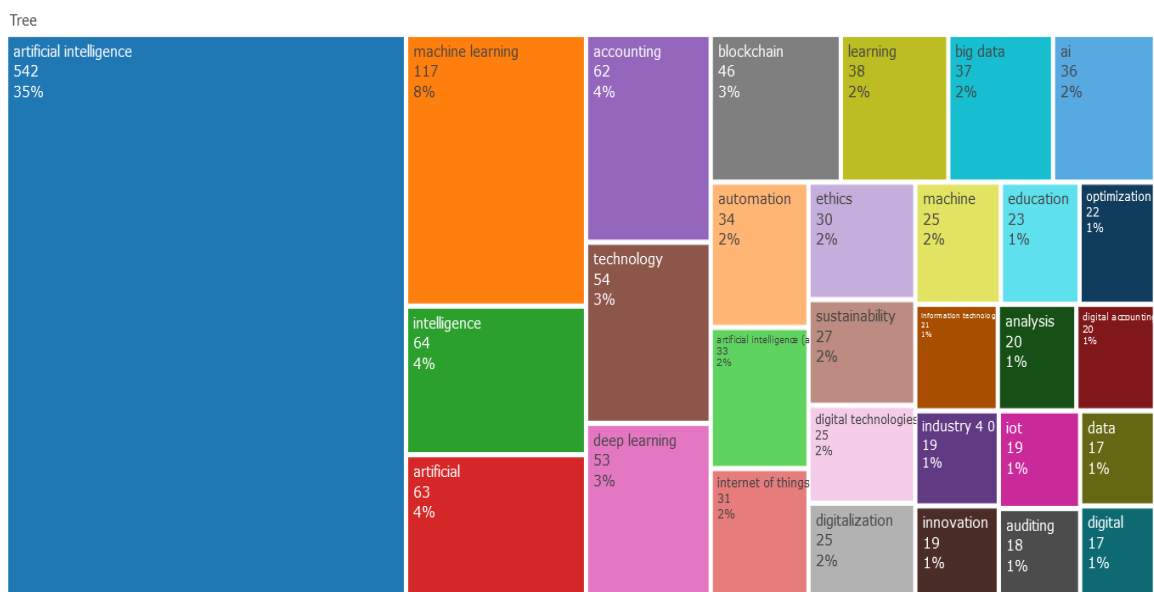


Figure 1. Treemap
Source: Grosu (2024)

The keywords were set as "author the words keywords", and the top 50 keywords were automatically listed in terms of frequencies (cube sizes) in Figure 1. This reflects that the top keywords with high frequency rates are "artificial intelligence" (n = 542, 35%), "machine learning" (n = 117, 8%), "accounting" (n = 62, 4%), "technology" (n = 54, 3%), "blockchain" (n = 46, 3%), "big data" (n = 37, 2%), "deep learning" (n = 53, 3%), and "big data" (n = 37, 2%).

Keywords with high frequencies may clearly reflect some characteristics of the study. However, a careful analysis of Figure 1, however, allows a general summarization of the main features of the research in recent years, as follows:

(1) Machine learning algorithms can be used to detect unusual or potentially fraudulent activities in real-time, improving financial security and regulatory compliance;

(2) AI can help customize accounting services to each client's specific needs, analyzing data to provide tailored financial recommendations;

(3) AI can be used to create customized training programs for accountants, helping them stay abreast of new financial regulations and technologies;

(4) Deploying AI-based virtual assistants can help respond quickly to client queries and provide ongoing support for common accounting issues.

These observations provide an overview of current trends and applicability in the analyzed domain, highlighted by the predominant keywords. To more clearly visualize the relationships and distributions of these keywords in the context of the research, Figure 2 presents a three-dimensional graph, providing a detailed and interactive perspective on the data.

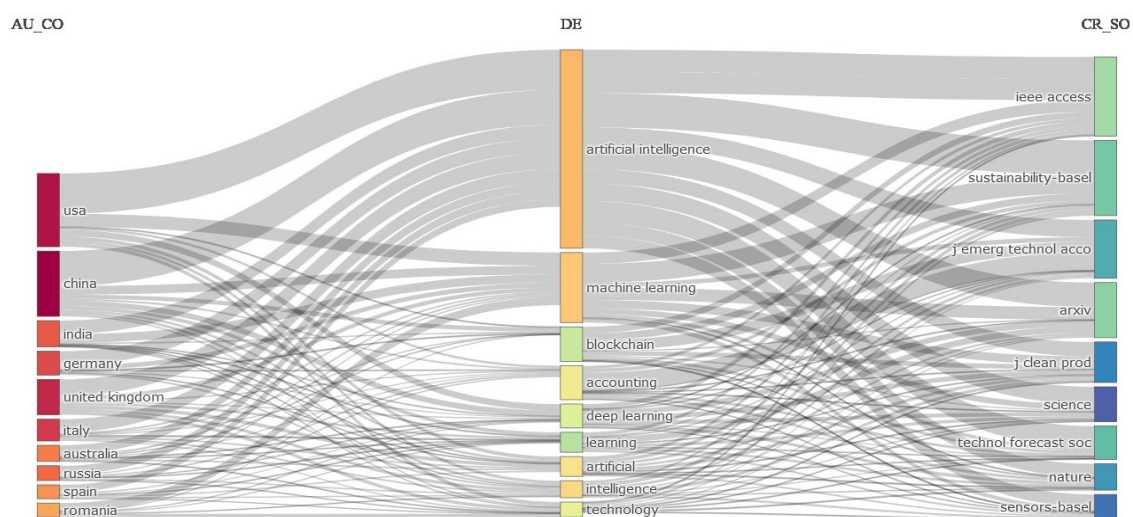


Figure 2. Graph in 3 dimensions
Source: Grosu (2024)

Thus, Figure 2 displays three different bibliometric fields in one view, allowing a clear understanding of the framework of this research. This includes the authors associated with particular topics (keywords) and the places where these topics are published (sources). The middle field contains keywords, the left field contains the countries associated with the occurrence of these keywords, and the right field contains the sources cited (journals).

To further refine the keyword analysis, Table 3, presents a list of the most frequently used keywords and the number of occurrences of these keywords.

Table 3. Keywords

Nr.	Relevant keywords (no.)	Apparitions
1	artificial intelligence	135
2	accounting	85
3	technologies	80
4	management	72
5	accounting profession	59

was mentioned 135 times. Other popular keywords include "accounting profession" (59 mentions), "digital accounting" (44 mentions), "robotic process" (27 mentions) and "information technology" (31 mentions).

These keywords highlight the main topics of interest and their frequency in the research. The following figure presents a map of the conceptual structure of the keywords, providing a clear visualization of how these concepts interrelate and contribute to the formation of the field under study.

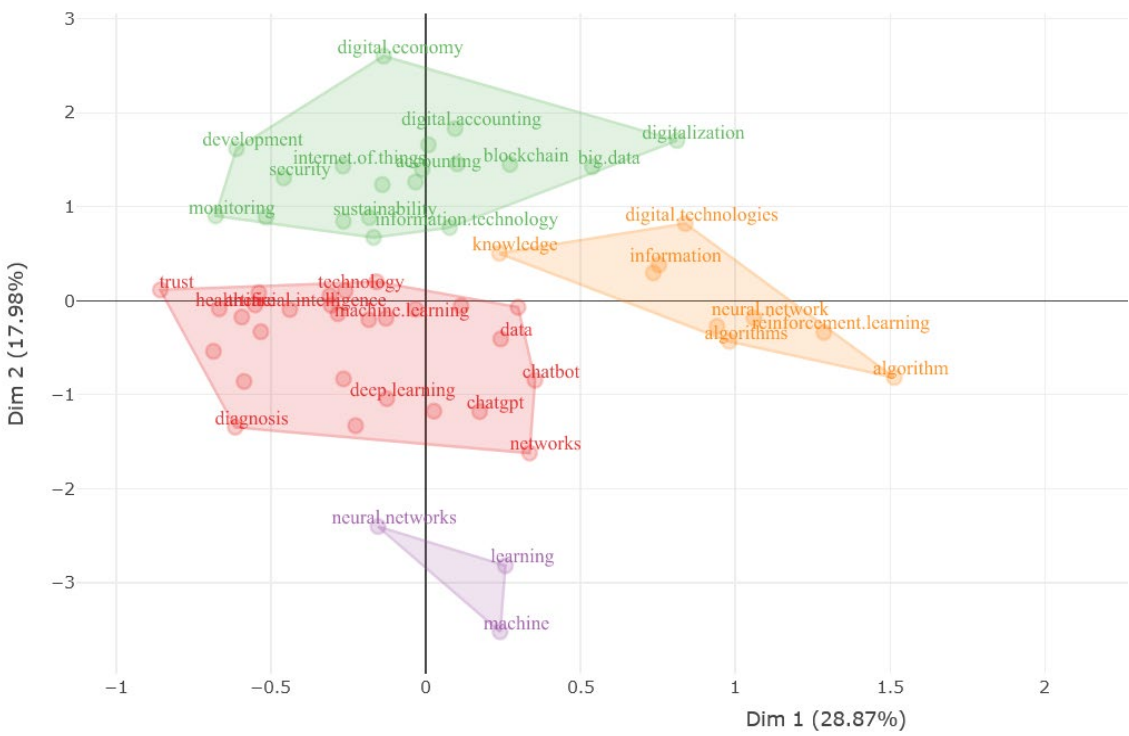


Figure 5. Map of the conceptual structure of keywords
Source: Grosu (2024)

In order to contribute to bridging the knowledge gap on the implications of artificial intelligence for the accounting profession, a useful method of classifying publications in the field into thematic clusters has been implemented. This approach facilitates the generation of knowledge maps, the assessment of the progress and frontiers of the field, the identification of research hot spots and trends. The co-word analysis or conceptual framework was used to cluster the publications, identifying keyword clusters in the literature sample by a multidimensional scaling (MDS) method based on the Euclidean distance between word pairs.

In order to identify the keyword clusters, a K-means reduction technique was used, which divides the observations into clusters such that each observation belongs to the cluster with the closest mean. The minimum variance method was also applied for hierarchical cluster analysis, which combines pairs of clusters by iteratively minimizing the total variance within clusters.

As shown in figure 5, the main keywords can be grouped into four major research themes: artificial intelligence, artificial neural networks, advanced data analytics and machine learning, and robotic process automation (RPA). To analyze temporal patterns of the evolution of keyword clusters over time, information about repeated phrases and clusters was often translated into a chronological view. In figure 5 the clusters are arranged horizontally along the timelines in these chronological views, and the label of each cluster appears at the end of the corresponding cluster timeline.

For example, cluster #0, associated with the use of artificial intelligence in accounting, began to take shape before 2018 and remained active through 2023. Commonly used keywords in this cluster include "diagnostics", "internet" and "machine learning".

The second cluster (#1), which addresses the application of neural networks to the complex analysis of financial data, contains the top keywords that became popular: 'neural network' and 'digital technologies'.

Encompassing the frequently used phrases "big data", "blockchain", "development", the third cluster (#2) refers to machine learning algorithms to evaluate large amounts of financial data, identify patterns and anomalies (fraud detection).

Software bots help automate tedious tasks like data entry, account reconciliation, and generating financial reports—the final cluster (#3).

3.3. Analysis of collaborative networks

The analysis of collaborative networks not only illustrates the links between researchers, but also highlights the geographical impact on the dissemination of knowledge, thus revealing the key role that different countries play in contributing to global research.

In this context, Table 4 presents total citations by country, providing a detailed picture of the international impact of research.

Table 4. Total citations by country

Total citations per country			
USA (3869)	France (724)	Canada (310)	Greece (54)
China (2321)	Germany (708)	Poland (175)	Austria (134)
UK (1910)	Australia (467)	Norway (183)	Slovenia (77)
Italy (1052)	Sweden (167)	Brazil (99)	Denmark (63)
Spain (934)	Romania (386)	Portugal (173)	Turkey (176)

Source: Grosu (2024)

Examining Table 4, the United States leads with 3,869 citations; China follows with 2321 citations; The United Kingdom leads with citations since 1910. Other major contributing nations include Germany (708 citations), Spain (934 citations), and Italy (1052 citations). Conversely, nations such as Greece with 54 citations and Romania with 386 citations also show their interest in the research system at the level in this globally developed field. This geographical survey of references emphasizes the need for global collaboration in knowledge development and helps to increase the knowledge of cooperative networks.

Figure 6 shows the collaborative network among the top 40 countries with the most productive publications on the implications of artificial intelligence for the accounting profession. The size of the nodes is proportional to the number of papers published for each country.

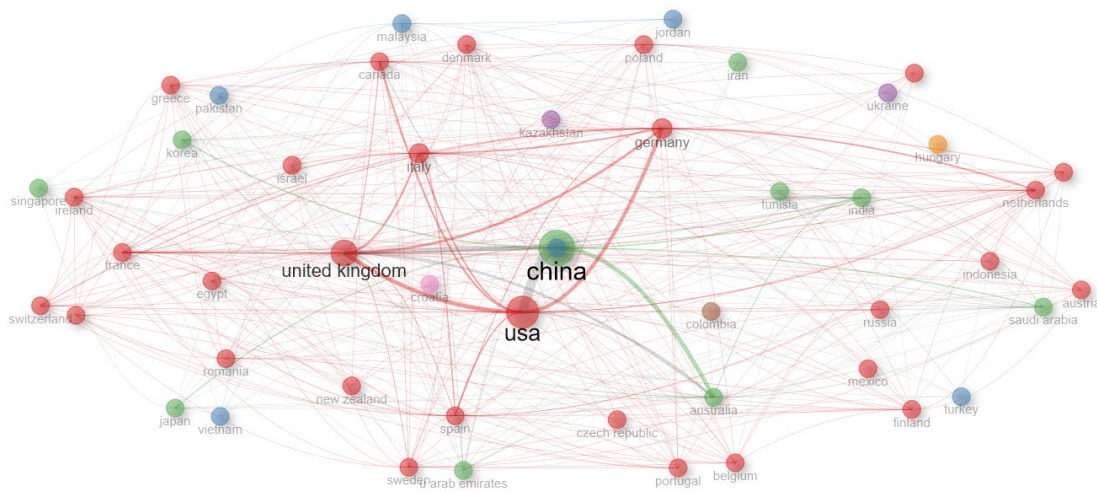


Figure 6. Global distribution of scientific productivity

Source: Grosu (2024)

This network has two primary subnets. Within the first subnet, substantial cooperation can be seen between the United States, Germany, and the United Kingdom, as well as several small projects involving nations such as Canada, Romania, and France, which in turn have joint co-authors.

The second sub-network, led by China and Australia, involves other minor collaborations with countries such as India, Japan, and Singapore, which in turn have common co-authors. Turkey and Ukraine also form a group with minor collaborations. In these sub-networks, there are no collaborations with countries in Africa or Latin America.

Thus, this section has provided a broad perspective on the impact of artificial intelligence in the accounting profession through various bibliometric analyses. The results highlight the influence and relevance of research in this area, demonstrating the importance of key sources and papers. It also highlights the crucial role of international cooperation networks in the dissemination of knowledge. These bibliometric analyzes emphasize the importance of continued worldwide cooperation to advance knowledge in this subject, providing a clear and complete picture of the dynamics and trends of research on the influence of artificial intelligence in accounting.

4. Discussions

The bibliometric analysis conducted in this paper provides a detailed insight into how artificial intelligence (AI) is influencing the accounting profession, highlighting trends, emerging themes and relevant academic collaborations. This section explores the main findings from the interpretation of the data collected and processed.

One of the main findings is the exponential growth of interest in AI in accounting since 2020. This trend correlates with the accelerated development of machine learning technologies and blockchain applications, confirming the findings of Aria and Cuccurullo (2017). The reviewed studies demonstrate that AI is predominantly used for automating accounting processes, which contributes to reducing the time and costs associated with repetitive tasks (Issa & Vasarhelyi, 2016; Dirican, 2015).

Another important aspect highlighted is the impact of international collaborations on research development. Evidence suggests that the US, China and the UK are leaders in this field, forming extensive collaborative networks with other countries. These results support the findings of Aria and Cuccurullo (2017) on the relevance of global collaboration in knowledge dissemination.

These relationships are essential for disseminating knowledge and developing innovative solutions that are applicable globally (Clarivate Analytics, 2024).

Keyword analysis also revealed themes such as fraud detection, robotic process automation and cloud computing integration, all of which are aligned with global digitization trends (Cobo et al., 2011).

In terms of temporal distribution, the data show a significant increase in publications between 2020-2023, confirming the academic and practical interest in the application of AI in accounting. Indicating a shift from the conventional use of technology to a more complicated and enhanced intelligence-oriented approach, recent research is increasingly investigating the integration of artificial intelligence into decision-making processes and financial data analysis. (Zupic & Čater, 2015).

In addition to global trends, bibliometric analysis highlights challenges faced in the adoption of AI, including a lack of technological skills among accountants and data security risks. Studies by Issa & Vasarhelyi (2016) and Dirican (2015) highlight the need for continuous training and implementation of safeguards to prevent unauthorized use of sensitive data.

In conclusion, the results confirm that AI has a transformative impact on accounting, redefining not only operational processes, but also professional skills and decision-making. This analysis underlines the need for an integrated approach including international collaboration, development of technological competences and implementation of appropriate ethical and security frameworks to fully exploit the potential of AI.

5. Conclusions

The bibliometric study of this paper highlights the current trends, new ideas and difficulties, as well as the major influence that artificial intelligence (AI) has in the field of accounting. By using bibliometric analysis, not only the body of current literature could be synthesized, but also the complicated interactions between academic contributions and pragmatic applications of artificial intelligence in accounting.

The results confirm that AI is a transformative factor, redefining operational processes, developing the skills needed by accounting professionals and facilitating data-driven decision-making. The significant increase in interest in AI, especially from 2020 onwards, reflects the global transition towards smart technologies and their adoption in complex financial tasks. The reviewed studies demonstrate how the automation of accounting processes, fraud detection, and integration with cloud platforms contribute to improved efficiency and data security.

The use of bibliometric analysis has proven essential for exploring the geographical and temporal distribution of scholarly contributions. Collaborative networks identified in countries such as the US, China and the UK show a growing interest in the application of AI, with a focus on developing global solutions. This method also allowed to highlight emerging topics and analyze the impact of bibliometric indicators on future research directions.

The main contribution of the paper is to highlight the need for an integrated approach that combines technological innovation with professional ethics, continuing education and the implementation of cybersecurity frameworks. Challenges, such as technological skills shortages and risks associated with the use of AI, highlight the importance of proactive strategies to maximize benefits and minimize risks. Thus, bibliometric analysis serves as a valuable tool to guide research and practice in this area.

In conclusion, this paper reaffirms the central role of AI in transforming the accounting profession, providing a solid foundation for further research and the development of innovative solutions to meet the dynamic needs of the global economy.

References

1. Aria, M., & Cuccurullo, C. (2017), *Bibliometrix: An R-Tool for Comprehensive Science Mapping Analysis*, *Journal of Informetrics*, 11 (4), pp. 959–975.
2. Clarivate Analytics (2024), *Web of Science database*, <https://access.clarivate.com>, accessed on June 2024

3. Cobo, M. J., Lopez-Herrera, A. G., Herrera-Viedma, E., & Herrera, F. (2011), *Science Mapping Software Tools: Review, Analysis, and Cooperative Study among Tools*, *Journal of the American Society for Information Science and Technology*, 62 (7), pp. 1382–1402.
4. Dhamija, P., and Bag, S. (2020), *Role of Artificial Intelligence in Operations Environment: A Review and Bibliometric Analysis*, *The TQM Journal*, 32 (4), pp. 869–896.
5. Dirican C (2015), *The impacts of robotics, artificial intelligence on business and economics*, *Procedia - Social and Behavioral Sciences*, 195, pp. 564–573.
6. Felzmann, H., Villaronga, E. F., Lutz, C., & Tamò-Larrieux, A. (2019). *Transparency you can trust: Transparency requirements for artificial intelligence between legal norms and contextual concerns*. *Big Data & Society*, 6(1).
7. Grosu G., (2024), *Bibliometric analysis of the implications of artificial intelligence in the performance of the accounting profession* (dissertation paper), "Dunarea de Jos" University of Galati.
8. Issa, H., Sun, T., & Vasarhelyi, M. A. (2016). *Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation*. *Journal of Emerging Technologies in Accounting*, 13(2), pp. 1–20.
9. Kend, M., & Nguyen, L. A. (2020). *Big Data Analytics and Other Emerging Technologies: The Impact on the Australian Audit and Assurance Profession*. *Australian Accounting Review*, 30(4), pp. 269–282.
10. Moll, J., & Yigitbasioglu, O. (2019). *The role of internet-related technologies in shaping the work of accountants: New directions for accounting research*. *The British Accounting Review*, 51(6), article number 100833.
11. Shum, H., He, X., & Li, D. (2018). *From Eliza to Xiaolce: Challenges and opportunities with social chatbots*. *Frontiers of Information Technology & Electronic Engineering*, 19(1), pp. 10–26.
12. Stancheva-Todorova, E., P., (2018). *How Artificial Intelligence Is Challenging Accounting Profession*. *Economy & Business Journal*, 12(1), pp. 126–141.
13. Zupic, I., & Čater, T. (2015). *Bibliometric Methods in Management and Organization*. *Organizational Research Methods*, 18(3), pp. 429–472.