e-ISSN 2798-0502

Jurnal Ekonomi, Manajemen, Akuntansi dan Keuangan Vol: 7, No 3, 2026, Page: 1-12

The Role of AI- Enabled Digital Accounting Education in Companies: A Review Study

Wissam Abdulkadhum Abdulridha

AL-Furat AL-Awsat Technical University, Al-Qadisiyah Polytechnic College

DOI: https://doi.org/10.53697/emak.v7i3.4117
*Correspondence: Wissam Abdulkadhum Abdulridha
Email: dw.wsm@atu.edu.iq

Received: 25-03-2026
Accepted: 25-04-2026
Published: 25-05-2026

Abstract: The current research aims to provide a review study on the role of AI-Enabled digital accounting education in companies. The research focused on identifying the latest trends presented in previous literature regarding the importance of current variables. This objective was set to address a significant problem: (Is there a role for AI-Enabled digital accounting education in companies?). Addressing this problem required conducting a review of theoretical literature and previous articles in this field. With the increasing reliance on modern technologies, the concept of artificial intelligence has emerged, and thus the current research focused on highlighting the role of ethics that companies can adopt while using digital accounting education to enhance their internal capabilities and external competitiveness. Furthermore, the current research presented a collection of studies and discussed the differences that could contribute to the current research. Accordingly, the research presented several findings, the most important of which highlighted the role of digital accounting education supported by AI ethics in improving company performance and building internal capabilities, thereby enhancing their competitive edge in the job market and reducing waste and losses in materials and efforts. The research also recommended encouraging employees in companies to develop their abilities and skills and to share knowledge through courses, workshops, and training seminars that help improve their ability to generate creative ideas and strategies that enhance the company's capacity compared to other companies in the same sector.

Keywords: Digital Accounting Education, Ethics, Artificial Intelligence.

Introduction

In recent decades, higher education has undergone fundamental transformations due to the digital revolution and the rapid developments in artificial intelligence (AI) technologies, compelling academic institutions to adapt to these changes to improve the quality of education and its outcomes. Accounting education is among the disciplines that have been clearly affected by these changes, due to its increasing reliance on data analysis and intelligent system applications (Tandiono, 2023). Artificial intelligence serves as an effective tool for simulating real-world practice within the academic environment, allowing students to interact with intelligent accounting systems that mimic real work settings, thereby helping to develop their practical skills within a safe and interactive educational framework. AI tools also enable precise analysis of financial data, extraction of results, and provision of smart recommendations that assist students in enhancing their critical thinking and making sound accounting decisions, and these technologies are considered

fundamental elements in the shift towards more effective education aligned with labour market requirements (Al-Hanqari, 2025).

On the other hand, artificial intelligence researchers aim to make machines and devices exhibit what we call 'intelligent behaviour', similar to what we observe in humans. Since this machine is often a computer, artificial intelligence is considered a branch of computer science (Paesano, 2023). Artificial intelligence can be defined as a branch of computer science concerned with studying and creating computer systems that display some form of intelligence. This means systems that learn new concepts and tasks, systems capable of cognitive and sketch useful deductions about the biosphere we live in, schemes that comprehend usual languages and detect and interpret visual acts, and systems accomplished of execution tasks that require human intellect (Bose et al., 2023).

Another goal of artificial intelligence is to understand human intelligence by designing computer programs that can mimic human intelligent behavior. When a computer program is written to solve a problem or make a decision in a given situation, so that the program finds the solution or arrives at the decision by referring to the reasoning processes it was programmed with, it demonstrates the power of this paradigm, which is different from information technology, in which humans do the reasoning. The primary reason for employing computers is their extreme speed (Al-Shuraida & Al-Samarrai, 2021).

To achieve educational goals, educational administrations—which lead this field towards excellence according to the vision of the Ministry of Education and in the implementation of its programs and activities—must develop the skills and capacities of their leaders. This is essential for improving administrative and educational processes, acquiring the necessary technologies to enable leaders to perform their tasks more effectively, achieving higher quality work, and reducing costs. Artificial intellect is considered one of the most protuberant of these technologies (Al-Namlan & Al-Nuh, 2024). Artificial intelligence gains its significance through its applications, which provide a unified platform supporting a wide range of functions, such as selection, training, development, and performance management. This necessitates the implementation of regular training and educational programmes at all levels to transfer digital skills to employees, make processes more efficient, less resource-consuming, and more productive (Jain, 2018).

The research methodology starts from Identifying the relationship between AI-powered digital accounting education in companies is a crucial issue. Therefore, the methodology adopted to define the research problem involved conducting a review of previous studies, given the tremendous revolution in artificial intelligence witnessed globally in recent years. Today, AI applications are used in nearly all fields, from medicine and engineering to defence, manufacturing, investment, space sciences, communications, technology, cinema, and the arts (Vandapuye & Jabraoui, 2024). This places a significant responsibility on ministries of education and universities to develop their policies, curricula and strategies to keep pace with this modern revolution in artificial intelligence. This revolution has served as a strong incentive, opening new horizons for educators to explore and enrich AI culture, integrating it both theoretically and practically across various educational levels (Karim et al., 2025).

Despite the rapid developments in artificial intelligence tools and the growing global interest in integrating its technologies into education, the application of this technology in teaching accounting at Libyan universities remains limited. This may affect the quality of educational outcomes and the readiness of graduates for the labour market, particularly given the technological changes occurring in the Libyan labour market. Some financial and banking institutions and private sector companies in Libya have already started using artificial intelligence technologies in accounting and financial analysis activities (Ibrahim, 2025). This necessitates academic institutions keeping pace with this transformation by adopting these technologies in accounting education programmes to ensure the quality of educational outcomes and the readiness of graduates to meet labour market requirements. In this context, several Libyan bodies, most notably the Ministry of Technical and Vocational Education, have issued official and professional recommendations (Assidi et al., 2025).

In a workshop organised by the Faculty of Electronic Technology in Tripoli, the ministry recommended incorporating artificial intelligence technologies into higher education curricula, especially in applied fields such as accounting, after preparing qualified personnel (Al-Hanqari, 2025). Moreover, institutional investment in AI and machine learning applications contributes to creating added value; however, companies lack an understanding of the mechanisms through which they can enhance customer service, improve operational efficiency, increase revenue, and develop new marketing opportunities (Richins et al., 2017), thereby strengthening their competitive advantage. These applications impact the accounting profession and may render traditional development mechanisms obsolete, prompting accountants to adopt a new approach to innovation and creativity (Agibalova, 2021). Despite expectations of improved accounting performance through the expansion of AI technologies, the impact of AI on the accounting profession remains limited, unlike its effects on manufacturing, production, marketing, and management (Shannan, 2024). Hence, the research problem arises, which can be formulated as a fundamental question: Is there a role for digital accounting education supported by AI ethics in companies?

The importance of this research stems from the significance of artificial intelligence itself. The transformations resulting from the technological revolution, particularly developments in the field of artificial intelligence, are closely linked to every aspect of UNESCO's mandate. Education is already significantly affected by artificial intelligence. Educational tools—that is, the way we study, acquire information and train educators—will soon undergo a radical change. From now on, acquiring digital skills will become the core of all our educational programmers. Also, we must learn how to learn, as the step of novelty is fast altering the job market.

And in our increasingly fast-paced world, the humanities, including history, philosophy, and literature, are more relevant than ever. Artificial intelligence is already a common component in the cultural field, such as in images for reconstructing heritage, and in the sciences, notably in our environmental programmes and underwater research. Advances in artificial intelligence also have a direct impact on communication and information, particularly on freedom of expression and access to information. Artificial

intelligence can contribute to achieving the Sustainable Development Goals in the 2030 Agenda for Sustainable Development, providing innovative solutions, enhancing risk assessment, improving planning and facilitating rapid knowledge sharing.

The current research aims to provide a review study on the role of digital accounting education supported by artificial intelligence ethics in companies. The study focuses on identifying the latest trends presented by previous literature regarding the importance of current variables by measuring companies' awareness of the significance of incorporating artificial intelligence technology into accounting education. Additionally, it aims to build a cognitive level based on the concepts of artificial intelligence ethics and their applications in the accounting field, and to identify the key areas that artificial intelligence technologies can develop in accounting education.

The research aims to highlight the role of artificial intelligence technology as one of the modern trends in the field of advanced and important information technology for the accounting profession. The study also seeks to understand the mechanism for measuring how to reduce the obstacles to implementing artificial intelligence technology in the accounting profession, particularly in the contemporary Egyptian business environment. Additionally, the research aims to draw the attention of managers and decision-makers and provide them with the most important innovative technological tools that enable organisations to apply modern methods that improve performance, enhance competitive position, create value, and transition to entrepreneurship, as well as increase the organisations' ability to adapt to prevailing technological developments. The research also aims to support the functions of the accounting profession in terms of measurement, disclosure, and inference, and to improve the quality of accounting information.

Review of Theoretical Literature

Accounting ethics has always represented an important resource in an individual's daily life (Smith, 2016), as there is usually a fundamental distinction made between the term ethics and morality, although there are no standard definitions differentiating the two terms. Ethics represent a significant basis for individuals' obligations towards one another, while morality refers to a broader concept encompassing the individual's coexistence within the organisation (Fox & Saunders, 2019). Accounting education has gone through numerous developmental stages in response to economic and technological changes over time. Initially, accounting education primarily relied on traditional methods such as lectures, manual calculations, and the study of accounting laws and standards in a conventional setting (Karim et al., 2025) (Li & Zhao, 2022). Curricula focused heavily on theoretical aspects, with limited attention to practical or technological applications. With the advancement of technology and the emergence of computers and accounting software in the late twentieth century, accounting education gradually began to shift towards integrating technological tools (Holmes & Douglass, 2022). Companies have begun incorporating practical training in the use of electronic accounting software, such as accounting and auditing programmes, which has helped employees acquire the technical skills needed for the job market. Over the past two decades, with the advent of information technology, cloud computing and big data, accounting education has become more

interactive and open to the digital world. Many educational institutions have shifted to offering online courses (Al-Hanqari,2025).

Ethical thinking has to do with how people understand, weigh, and adapt their values in the face of new facts, new technology, and new social conditions (Brabete et al.,2024). Issues such as cruelty to animals, violence against women, the environment, and LGBTQ+ rights are also included in the scope of ethics today, and ethical reflection serves as the normative foundation in social practice. Ethics is an ever-evolving endeavor of creating, implementing, and challenging the principles that inform human interactions, determine social roles, and rationalize institutional systems (Schweitzer,2024) (Anomah et al.,2024).

Ethics is, therefore, a practical enterprise that supplies reasons for asking questions about what to do. Should journalists inform the police who has been their confidential source? Should a private citizen of high regard have his or her privacy invaded if there is a suspicion of wrongdoing? Ethics also encompasses the theoretical investigation of the concepts and patterns of justification that constitute moral reasons for action (Ward, 2019). At its best, ethics represents reflective engagement with pressing problems, in light of addressing them through appropriate solutions, and reflective engagement can occur in any area of society, as accounting ethics requires urgent contemplative participation since core values are questioned and new issues challenge traditional approaches to responsible accounting (Ward, 2011).

On the other hand, artificial intellect is a comparatively modern branch of processor science, aiming to create and project brainy computer systems that simulate human intelligence, enabling these systems to perform tasks on behalf of humans and emulate their functions and abilities using their qualitative characteristics and logical and computational relationships (Al-Mee', 2025). The origins of artificial intelligence can be traced back to the period between 1952 and 1956, when it was first mentioned in John McCarthy's paper presented at the Dartmouth Conference, titled 'The Birth of Artificial Intelligence.' McCarthy is considered one of the founders of artificial intelligence, and his goal was to formalise logical reasoning and identify the problems that artificial intelligence needs to solve. From 1956 to 1974, the focus was on practical applications in scientific research, language engineering, programming languages and algorithms, and robotics development. However, this field faced challenges related to project funding (Ghani & Abdul-Razzaq, 2024). This was followed by a period of prosperity from 1980 to 1987, characterised by the knowledge revolution, the fifth-generation telecommunications project (5G), and the growing influence of expert systems. Then came the AI adoption period from 1987 to 1993, where society began to accept it and its programmes, leading to the establishment of specialised bodies in the field. From 1993 to 2011, the scientific understanding of AI emerged. Finally, the deep learning phase, from 2011 to the present, has focused on developing theories and algorithms that enable machines to learn independently by simulating neural pathways in the human body (Hashem, 2024).

The role of digital accounting education emerges as a crucial mechanism in building the capabilities of business companies in the labour market by enhancing their competitive

abilities. The development of artificial intelligence technologies has opened new horizons in accounting education, with its various applications significantly improving the educational process (Al-Jandali & Al-Alaqi, 2024). Artificial intelligence in accounting education relies on machine learning, big data analytics, and artificial neural networks to provide innovative solutions that enhance the student's learning experience and increase teaching effectiveness. Notable applications of artificial intelligence in accounting education include automated assessment systems (Nour Al-Huda & Nour Al-Huda, 2025). Through these systems, students receive immediate and accurate evaluations of their performance in tasks and exams. These systems also offer advanced analyses of student results, helping instructors identify each individual's strengths and weaknesses, and thereby provide a tailored educational programme that meets their learning needs, as confirmed by Santos Gabriel (2024).

It can be said that the relationship between digital accounting education supported by AI ethics lies in the fact that artificial intelligence is considered one of the most important elements for the success of accounting education, as it significantly contributes to improving the quality of its outcomes, in line with recent developments in the labour market, especially after the financial crises experienced by companies in recent years, which raised questions about the adequacy of the scientific and professional preparation of accountants and their qualification in the era of globalization and the knowledge economy, with accounting relying on communication technology.

Methodology

Previous studies

1. Study (Al-Buhaniya, 2025)

This study goals to grow a proposed educational outline to build ethical awareness among teachers in the Kingdom of Saudi Arabia when using artificial intelligence technologies in education, based on an analysis of official national and international documents. The study employed a descriptive-analytical approach, relying on an extensive review of the literature on AI ethics in education and the analysis of three key documents: the Ministry of Education and SDAIA Guide (2024), the UNESCO Recommendation (2021), and the OECD Document (2019). The study concluded with a set of core ethical principles such as transparency, accountability, and respect for privacy, with the necessity of adapting them to the cultural and educational context of Saudi society. The study also reached several key findings, including that all documents agree on the need to keep the teacher at the centre of educational decision-making, reject full delegation to intelligent systems without human supervision, emphasise the urgent need to train teachers and integrate AI ethics into curricula, and establish national frameworks supporting safe and responsible use.

2. Study (Al-Mee')

The study aimed to evaluate the level of awareness of higher education students in the State of Kuwait regarding the ethics of artificial intellect in teaching. A evocative method was used, and a research-specific questionnaire was developed, comprising 43 statements distributed across five axes addressing AI ethics: fairness and impartiality, privacy and

security, transparency and explainability, responsibility and accountability, and avoiding harm to social and environmental benefits. Data were collected from a sample of 430 students from various academic disciplines at several higher education institutions in Kuwait. The results indicated that the level of awareness regarding the ethics of fairness and impartiality, privacy and security, and transparency and explainability was moderate, whereas the level of awareness regarding responsibility and accountability, and avoiding harm to social and environmental benefits was high. Overall, the level of awareness of AI ethics was moderate. No statistically significant differences were found in the level of awareness based on gender, academic discipline, or year of study. Based on these results, several recommendations were made, including:

- Integrating topics related to artificial intelligence ethics into educational curricula.
- Providing specialized training courses and interactive workshops for faculty members and students on topics related to artificial intelligence ethics.

3. Study (Al-Shuraida & Al-Samarrai, 2021)

The purpose of this study is to identify the connection between artificial intelligence in accounting education and how it can contribute to achieving sustainable development goals in the Kingdom of Bahrain, which is the focus of this research and how the University of Applied Sciences can use artificial intelligence applications in accounting education as a model for Bahraini universities. The results of the applied study of the research sample showed that applying artificial intelligence in accounting education supports seven of the seventeen sustainable development goals and that there is an AI infrastructure in the Kingdom of Bahrain, as it is a leading country in the region of digital transformation, ranking first in the Arab world and fourth globally in the Information and Communication Technology Development Index. It is also recommended that an AI strategy be developed in line with the goals of the Bahrain 2030 Vision and that a Ministry of Artificial Intelligence be established.

4. Study (Tandiono, 2023)

In this study, we sought to examine the implications of artificial intelligence on accounting education by reviewing the literature and exploring the discussion and researcher perspectives on this technology and its use in accounting teaching. The findings from 20 studies on artificial intelligence and accounting education, published in different journals and conferences between 2016 and 2023, were reviewed, and it was found that researchers were concerned about the potential impact of this technology on accounting education. Accounting educators must be prepared to modify their instructional methods and curricula to ensure graduates are prepared to be change agents. Accounting educators should continue to explore how artificial intelligence can be integrated into accounting curricula, identifying risks, limitations, and ethical implications, as well as benefits to accounting practices, such as financial reporting and auditing.

5. Study (Shannan, 2024)

This research aims to propose a methodology to overcome the obstacles hindering the application of artificial intelligence in supporting and developing the accounting

profession within the contemporary Egyptian business environment. This will be achieved by analysing these obstacles, identifying ways to mitigate them, and assessing the positive impact of artificial intelligence on the profession.

The study population consists of publicly listed joint-stock companies on the Egyptian stock exchange within the EGX30 index. The study sample includes senior management, accountants in cost management, information technology, networking, and technical support, in addition to the shareholders of these companies. A total of 400 questionnaires were distributed, and 350 questionnaires were received (87.50%). Among these, 346 questionnaires were considered valid for analysis and underwent full statistical analysis. The study concluded several findings, the most prominent being the existence of obstacles preventing the implementation of artificial intelligence in the accounting profession within the contemporary Egyptian business environment. A proposed methodology can be developed to overcome these obstacles. Overcoming these obstacles to activate artificial intelligence technologies will support and develop the accounting profession in the contemporary Egyptian business environment by: supporting cost management, developing management accounting, improving the quality of accounting information, and reducing financial fraud.

6. Study (Al-Namlan & Al-Nuh, 2024)

This study aimed to reveal the reality of the performance of education department leaders in light of artificial intelligence, through three dimensions (decision-making and problem-solving, training, and performance management). The study accepted a evocative survey practice and used a questionnaire to collect data. The study population consisted of 2,055 individuals, including directors of education departments and their assistants, department directors in the education departments of Riyadh, Asir and Najran, managers of affiliated educational offices and their assistants, in addition to the supervisors of these offices. The study concluded that the performance of education department leaders in light of artificial intelligence, from their perspective and that of the educational office supervisors, received an average rating of 2.67. The study also found that all dimensions were classified as average, with decision-making and problem-solving being ranked first, followed by performance management, and then training.

Result and Discussion

A review of previous studies reveals that most focused on accounting learning as the primary focus for improving internal learning and development capabilities, accounting for 26.09% of the study. Ethics and artificial intelligence (AI) followed with a combined percentage of 21.74%, indicating a strong emphasis on activating governance, fairness, and social responsibility. Additionally, there was a common focus on the logistical support of AI. Digitalization ranked third with 17.39%, reflecting the understanding that digitalization is impossible without accounting learning, ethics, and AI, suggesting a widespread trend towards transitioning from traditional to digital systems. Competitiveness ranked last with 13.04%, indicating that most companies prioritize competitiveness by adopting AI as a core

principle in their operations. Based on the above, the table below illustrates the key findings and criteria agreed upon by the previous studies.

Table 1.
Indicators of Agreement in Previous Studies: Importance of AI Ethics Awareness

Indicators	Level of awareness of artificial intelligence ethics	Percentage %
Ethics	5	21.74
Digitalization	4	17.39
Artificial Intelligence	5	21.74
Competitiveness	3	13.04
Accounting Learning	6	26.09

Discussion

Artificial intelligence technologies are considered among the most important outcomes of the new technological revolution, which has significantly affected the lives of individuals and society in general, and organisations in particular. Artificial intelligence is no longer seen merely as a tool; it is now perceived as being capable of setting its own agenda by understanding the nature of human intelligence, simulating human behaviour, processing operations, and providing users with relevant information at remarkable speed. Activating these applications helps organisations respond and adapt efficiently and effectively to modern changes and continuous transformation towards entrepreneurship, ensuring they remain competitive, progressive, and capable of growth, as confirmed by Shannan (2024) in his study. The development of artificial intelligence also contributes to improving the accounting profession, as the use of AI technology in developing the conceptual framework of accounting, provided that courses and workshops are held to prepare accountants to use this technology. The study (2021, Ezenwa) on the relationship between AI technology and the development of the accounting profession concluded that AI tools have a positive impact on the accounting profession, helping to maximise professional productivity for accountants.

As noted, most previous studies agree that artificial intelligence technology represents a significant transformation in the accounting profession due to its vital role in professional functions such as measurement, communication, the quality of accounting disclosure, and achieving the characteristics of high-quality accounting information in financial reports. Other studies have also validated some of the barriers to activating artificial intelligence technology, which include retraining accountants, developing their skills, and updating technological infrastructure, but no prior studies that the researcher is aware of have discussed how to overcome these barriers to activate artificial intelligence in the accounting field and its implications for supporting and developing the accounting profession in the current business environment (Shannan, 2024).

Accounting education is considered highly important in all societies due to its close connection with the profession of accounting and auditing. It provides the labour market with qualified and highly competent personnel capable of performing their duties to the fullest and keeping pace with the rapid developments in the work environment. This

necessitates that those responsible for accounting education continuously develop their curricula and programmes, particularly in light of technological and communication advancements, which significantly impact the accounting and auditing profession, which has become heavily reliant on information and communication technology, as highlighted by the study (Al-Jandali & Al-Alaqi, 2024).

Recommendations and Implementation Mechanisms

Based on the previous literature, it is necessary for companies and Egyptian institutions to adopt technological revolution techniques to support all their operations, particularly accounting processes, and to establish a technological environment that supports the application of artificial intelligence techniques in institutions; to update accounting software in companies to keep pace with technological changes; to develop accounting programmes and enhance technological education in modern technologies by providing training programmes for learning information technology in companies, ensuring the implementation of accounting education standards, and focusing on providing research centres to support and encourage scientific research that meets the requirements of integrating artificial intelligence techniques in education, including accounting education.

AI technologies should be integrated into accounting education by updating current curricula, teaching methods and other requirements that align with this significant shift, as it contributes to providing organisational opportunities that enhance AI skills, data analysis and the use of advanced accounting software.

References

Agibalova, E. (2021). Legal status of artificial intelligence and legal liability in terms of application. *Journal of Legal and Economic Research (Mansoura), 11*(1), 3–42. https://doi.org/10.21608/mjle.2022.217225

Al-Bouhaniya, A. B. S. (2025). Artificial intelligence ethics in education: A proposed educational framework for building ethical awareness among teachers in the Kingdom of Saudi Arabia in light of international and national documents. *Journal of Educational Sciences and Humanities*, (50), 543–572.

Al-Hanqari, M. (2025). The extent of faculty members' awareness of the importance of artificial intelligence technology in accounting education: A field study on faculty members at Al-Zawiya University. *Al-Zawiya University Journal of Economic Sciences, 9*(2). https://doi.org/10.26629/uzjes.2025.23

Al-Jandali, A. M., & Al-Alaqi, N. (2024). The possibility of using artificial intelligence in accounting education programs in Libya: A study on faculty members in the accounting department at Sabratha and Zawiya Universities. *Journal of Al-Zaytuna University*, 52.

Al-Mee, S. (2025). The level of awareness of artificial intelligence ethics among higher education students in the State of Kuwait in light of some variables. *Journal of the Faculty of Education - Alexandria University, 35*(2), 175–204.

Al-Namlan, M., & Al-Nuh, A. (2024). The application of artificial intelligence in education departments. *Journal of Arts, Literature, Humanities and Social Sciences, 112*(1).

Al-Shuraida, N. A.-J., & Al-Samarrai, A. E. (2021). Artificial intelligence in accounting education and its role in achieving sustainable development goals in the Kingdom of Bahrain: The University of Applied Sciences as a model. *Journal of Accounting and Financial Studies*, Special Issue.

Anomah, S., Ayeboafo, B., Owusu, A., & Aduamoah, M. (2024). Adapting to AI: Exploring the implications of AI integration in shaping the accounting and auditing profession for developing economies. *EDPACS, 69*(11), 28–52. https://doi.org/10.1080/07366981.2024.2388412

Assidi, S., Omran, M., Rana, T., & Borgi, H. (2025). The role of AI adoption in transforming the accounting profession: A diffusion of innovations theory approach. *Journal of Accounting & Organizational Change, 21*(5), 915–936. https://doi.org/10.1108/JAOC-04-2024-0124

Bose, S., Dey, S. K., & Bhattacharjee, S. (2023). Big data, data analytics and artificial intelligence in accounting: An overview. In *Handbook of big data research methods* (pp. 32–51). https://doi.org/10.4337/9781800888555.00007

Brabete, V., Barbu, C. M., Cîrciumaru, D., Goagără, D., & Berceanu, D. (2024). Redesign of accounting education to meet the challenges of artificial intelligence: A literature review. *Amfiteatru Economic, 26*(65), 275–293. https://doi.org/10.24818/EA/2024/65/275

Ezenwa, E. (2021). Impact of artificial intelligence on accountancy profession. *Journal of Accounting and Financial Management, 7*(2), 212–278.

Fox, C., & Saunders, J. (Eds.). (2019). *Media ethics, free speech, and the requirements of democracy*. Routledge. https://doi.org/10.4324/9780203702444

Ghani, N., & Abdul-Razzaq, M. (2024). The requirements of accounting education in light of the application of artificial intelligence technologies from the perspective of faculty members in Iraqi universities. *Journal of the University of Human Development, 10*(4).

Hashem, R. M. H. (2024). Employing artificial intelligence to improve teaching skills and scientific universities in light of Egypt's Vision 2030. *Journal of Education - Sohag University, 120*(120).

Holmes, A. F., & Douglass, A. (2022). Artificial intelligence: Reshaping the accounting profession and the disruption to accounting education. *Journal of Emerging Technologies in Accounting, 19*(1), 53–68. https://doi.org/10.2308/JETA-2020-054

Ibrahim, U. (2025). The impact of artificial intelligence on accounting practices: An academic perspective. *Big. D, 2*(1), 10–17. https://doi.org/10.64504/big.d.v2i1.150

Jain, D. S. (2018). Human resource management and artificial intelligence. *International Journal of Management and Social Sciences Research, 7*(3), 56–59.

Karim, D., Ahmad, K., & Ali, A. (2025). Artificial intelligence and the evolution of accounting: Transforming roles, skills, and professional practices. *Qualitative Research Journal for Social Studies, 2*(1), 17–28.

Li, C., & Zhao, X. (2022). Research on the influence of artificial intelligence technology with web 3.0 on accounting education and its countermeasures. *ACM Transactions on Asian and Low-Resource Language Information Processing, 21*(6), 1–17. https://doi.org/10.1145/3527666

Nour Al-Huda, Z., & Nour Al-Huda, S. (2025). *The impact of digital accounting education and artificial intelligence programs on the accounting profession: A field study on a sample of accounting specialists in Mila Province* (Master's thesis, Institute of Economic, Commercial and Management Sciences, Department of Financial and Accounting Sciences).

Paesano, A. (2023). Artificial intelligence and creative activities inside organizational behavior. *International Journal of Organizational Analysis, 31*(5), 1694–1723. https://doi.org/10.1108/IJOA-09-2020-2421

Richins, G., Stapleton, A., Stratopoulos, T. C., & Wong, C. (2017). Big data analytics: Opportunity or threat for the accounting profession? *Journal of Information Systems, 31*(3), 63–79. https://doi.org/10.2308/isys-51805

Santos Gabriel, V. S. (2024). Generative AI: A literature review on business value. *Proceedings of the AMCIS 2024 Conference*.

Schweitzer, B. (2024). Artificial intelligence (AI) ethics in accounting. *Journal of Accounting, Ethics & Public Policy, 25*(1), 67–67. https://doi.org/10.60154/jaepp.2024.v25n1p67

Shannan, A. A. A. (2024). A proposed approach to activating the use of artificial intelligence technology in the accounting field and its impact on supporting and developing the accounting profession: A field study in the contemporary business environment. *The Scientific Journal of Financial and Commercial Studies and Research, 5*(1). Faculty of Commerce, Damietta University.

Smith, B. T. (2016). *Ethics on the fly: Toward a drone-specific code of conduct for law enforcement*. Naval Postgraduate School.

Tandiono, R. (2023). The impact of artificial intelligence on accounting education: A review of literature. In *E3S Web of Conferences* (Vol. 426, p. 02016). EDP Sciences. https://doi.org/10.1051/e3sconf/202342602016

Vandapuye, S., & Jabraoui, S. (2024). Revolutionizing tomorrow: The role of artificial intelligence in the accounting profession. *Salud, Ciencia y Tecnología-Serie de Conferencias, 3*, 1015. https://doi.org/10.56294/sctconf20241015

Ward, S. J. (2011). *Ethics and the media: An introduction* (1st ed.). Cambridge University Press. https://doi.org/10.1017/CBO9780511977800

Ward, S. J. (2019). Journalism ethics. In *The handbook of journalism studies* (pp. 307–323). Routledge. https://doi.org/10.4324/9781315167497-20