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Transparency, Trust, and Accountability in AI-Driven Accounting: A Critical Literature Review

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Abstract. *This qualitative literature review explores the ethical challenges associated with transparency, trust, and accountability in AI-driven accounting. The study synthesizes findings from recent research to highlight the complexities of integrating AI technologies into accounting practices. Transparency is identified as crucial for ensuring that AI systems are understandable and scrutinizable by stakeholders. Trust is essential for the acceptance and effectiveness of AI systems, necessitating clear communication about AI processes and limitations. Accountability requires robust governance frameworks and shared responsibility between humans and AI systems. The review underscores the need for interdisciplinary collaboration to develop comprehensive frameworks addressing ethical, legal, and technical aspects. Despite its contributions, the study acknowledges limitations, including the evolving nature of AI and the need for empirical studies to examine long-term impacts. Future research should focus on developing practical solutions to enhance transparency, trust, and accountability in AI-driven accounting.*

Keywords: *AI-driven accounting, transparency, trust, accountability, ethical challenges*

INTRODUCTION

The rapid integration of Artificial Intelligence (AI) into accounting and auditing practices has sparked significant discourse regarding its ethical implications. As AI continues to transform these professions, the need for transparency, trust, and accountability becomes paramount. This literature review critically examines the ethical challenges posed by AI-driven accounting systems, employing Rest's four-component model of ethical decision-making as a theoretical framework. By doing so, it aims to provide insights for both scholars and practitioners in the field, highlighting the importance of a balanced human-AI collaboration.

AI's role in accounting is multifaceted, encompassing data aggregation and transformation to enhance decision-making processes in complex environments (Jarrahi, 2018; Joseph & Gaba, 2020). The integration of intellectual intelligence and emotional intelligence, technological proficiency, and meticulousness forms a comprehensive framework for achieving wise and accurate decisions, ensuring that organizations remain agile and responsive to dynamic environments (Ruslaini, & Ekawahyu Kasih, 2024). The potential economic benefits of AI are undeniable, as it serves as an umbrella term that includes Big Data and sophisticated machine learning algorithms (Gepp et al., 2018;

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Salijeni et al., 2018; Kellogg et al., 2020; Lindebaum et al., 2020). However, the ethical challenges associated with AI-based decision-making in accounting are profound, necessitating a critical examination of its implications.

The ethical challenges identified in AI-based decision-making in accounting include objectivity, privacy, transparency, accountability, and trustworthiness (Lehner et al., 2022). These challenges are particularly relevant in the context of a future human-machine collaboration, where the agency between humans and AI varies. Rest's four-component model of ethical decision-making provides a stable framework to discuss these challenges and their implications for accounting and auditing practices. This model emphasizes moral awareness, moral judgment, moral motivation, and moral character as essential components of ethical decision-making (Rest, 1986, 1994). Generative Artificial Intelligence has the potential to revolutionize Human Resource Management, but its success heavily depends on the organization's readiness to adapt to technological changes, as well as its commitment to ensuring fair and ethical implementation (Yulianti, G., et al, 2024).

Objectivity in AI-driven accounting is a critical concern, as AI systems are often perceived as unbiased and objective due to their data-driven nature. However, biases can be embedded in AI algorithms, leading to skewed outcomes (Gunz & Thorne, 2020). This raises questions about the ethical responsibility of humans in designing and overseeing AI systems. The transparency of AI algorithms is also crucial, as it affects the ability of stakeholders to understand and trust AI-driven decisions (Ananny & Crawford, 2018). Transparent and auditable algorithmic designs are essential to ensure accountability and trustworthiness in AI-based decision-making (Lehner et al., 2022). Artificial intelligence (AI) and strategic agility play a crucial role in enhancing product creativity and the development of new services within organizations (Permana, N., et al, 2024).

Privacy concerns are exacerbated by AI's ability to process vast amounts of data, often leading to invasive data collection practices (Andrew & Baker, 2019). The ethical implications of data privacy in AI-driven accounting systems necessitate a careful examination of data governance and protection measures (Abhayawansa et al., 2021). Accountability in AI-based decision-making is another significant challenge, as the shared agency between humans and AI complicates the attribution of responsibility

(Bebbington et al., 2019). The responsibility gap, where technology adoption leads to the abdication of ethical responsibility, is a pressing concern in AI-driven accounting (Gunz & Thorne, 2020).

Trustworthiness is a fundamental aspect of ethical AI-based decision-making, as trust in AI systems is essential for their acceptance and integration into accounting practices (Alarcon et al., 2018). The propensity to trust and perceptions of trustworthiness significantly influence trust behaviors in AI-human interactions (Glikson & Woolley, 2020). As AI systems become more autonomous, ensuring their reliability and ethical integrity becomes increasingly important.

Rest's model provides a comprehensive framework for understanding the ethical challenges of AI-based decision-making in accounting. Moral awareness, the first component of the model, involves recognizing the ethical dimensions of AI-driven decisions (Morales-Sánchez & Cabello-Medina, 2013). This awareness is crucial for identifying potential ethical issues and addressing them proactively. Moral judgment, the second component, requires decision-makers to evaluate the ethicality of AI-driven decisions, considering both rational and intuitive perspectives (Zollo et al., 2016).

Moral motivation, the third component, emphasizes the importance of aligning personal and organizational values with ethical decision-making (Kish-Gephart et al., 2010). This alignment is essential for fostering a culture of ethical accountability in AI-driven accounting practices. Finally, moral character, the fourth component, involves the development of ethical competencies and the ability to translate ethical intentions into actions (Paik et al., 2017; Weber, 2017).

The implications of AI-driven accounting systems for ethical decision-making extend beyond individual organizations to the broader societal context. The integration of AI into accounting practices necessitates the adaptation of governance and auditing processes to ensure ethical decision-making (Lehner et al., 2022). Policymakers and managers must make informed decisions regarding the organizational and regulatory frameworks for AI-based accounting, considering the ethical challenges and potential impacts on stakeholders.

The ethical challenges of AI-driven accounting systems are multifaceted and require a comprehensive understanding of the interplay between technology and ethics. By employing Rest's four-component model as a theoretical framework, this literature review provides a critical examination of the ethical implications of AI-based decision-making in accounting. It highlights the importance of transparency, trust, and accountability in fostering a balanced human-AI collaboration, ensuring that ethical considerations guide the integration of AI into accounting practices. This study contributes to the ongoing discourse on AI and ethics, offering valuable insights for scholars, practitioners, and policymakers in navigating the complex ethical landscape of AI-driven accounting.

LITERATURE REVIEW

The integration of artificial intelligence (AI) in accounting and auditing presents significant ethical challenges, particularly concerning transparency, trust, and accountability. Lehner et al. (2022) highlight that AI-based decision-making in accounting raises ethical concerns such as objectivity, privacy, transparency, accountability, and trustworthiness. They argue that while AI can enhance decision-making efficiency, it lacks the necessary preconditions for ethical decision-making as outlined in Rest's four-component model, which includes moral awareness, judgement, motivation, and character. The collaboration between artificial intelligence platforms and Digital Innovation Hubs can enhance productivity, operational efficiency, and market access for SMEs (Eka Wahyu Kasih, et al, 2024).

The concept of transparency in AI-driven accounting is complex. Albu and Flyverbom (2016) discuss organizational transparency, noting that while transparency is often considered beneficial, it can lead to unintended consequences if not carefully managed. Ananny and Crawford (2018) further critique the transparency ideal, arguing that complete transparency in algorithmic accountability might not always be feasible or desirable. This aligns with Lehner et al. (2022), who suggest that transparency must be balanced with other ethical considerations in AI-based accounting.

Trust is another critical component in AI-driven accounting. Alarcon et al. (2018) explore the role of trust in dyads, emphasizing the impact of trustworthiness perceptions on trust behaviors. This is relevant to AI, as the perceived trustworthiness of AI systems can significantly influence their acceptance and use in accounting practices (Glikson and Woolley, 2020). Lehner et al. (2022) argue that trust in AI systems is essential but challenging to establish due to the lack of human-like moral reasoning capabilities in AI.

Accountability in AI-driven accounting is a multifaceted issue. Abhayawansa et al. (2021) discuss accountability in the context of sustainable development goals, highlighting the importance of clear governance structures. Lehner et al. (2022) suggest that accountability in AI-based decision-making should be shared between humans and AI, necessitating adaptations in governance and auditing processes. This shared accountability is crucial to address the ethical challenges posed by AI in accounting.

The ethical implications of AI in accounting are further explored by Munoko et al. (2020), who emphasize the need for ethical frameworks to guide AI-based auditing practices. They argue that without such frameworks, there is a risk of a responsibility gap, where the ethical responsibility for decisions made by AI is unclear. This concern is echoed by Lehner et al. (2022), who advocate for the development of skills and awareness to ensure ethical AI-based decision-making.

The literature highlights the complex interplay between transparency, trust, and accountability in AI-driven accounting. While AI offers significant benefits in terms of efficiency and decision-making, it also raises ethical challenges that require careful consideration and management. Future research should focus on developing frameworks and guidelines to address these challenges, ensuring that AI-based accounting practices are both effective and ethically sound.

METHODS

The methodology employed in this study is a qualitative literature review, which is particularly suitable for synthesizing existing research on complex topics such as transparency, trust, and accountability in AI-driven accounting. A qualitative literature review allows for an in-depth understanding of the theoretical and empirical findings in

the field, offering insights into the evolution of scholarly thought and identifying gaps for future research (Snyder, 2019).

The review process began with a comprehensive search of academic databases, to identify relevant literature published in peer-reviewed journals. The search terms used included "AI in accounting," "transparency in AI," "trust in AI," "accountability in AI," and related combinations. The inclusion criteria were studies published in English from 2015 onwards, focusing on the ethical, organizational, and technological aspects of AI in accounting (Tranfield, Denyer, & Smart, 2003).

To ensure the quality and relevance of the selected studies, the review adhered to the guidelines proposed by Kitchenham and Charters (2007) for conducting systematic literature reviews in software engineering, which are applicable to technology-driven fields such as AI in accounting. This involved a critical appraisal of each study's methodology, theoretical framework, and findings, allowing for a nuanced synthesis of the literature.

The data extraction process involved coding the selected articles based on key themes such as ethical challenges, governance frameworks, and the impact of AI on trust and accountability in accounting. This thematic analysis facilitated the identification of patterns and discrepancies across the literature, providing a comprehensive overview of the current state of research (Braun & Clarke, 2006).

Throughout the review process, attention was given to the evolving nature of AI technologies and their implications for accounting practices. This included examining how AI-driven tools influence decision-making processes and the ethical considerations they entail (Dwivedi et al., 2021). The review also considered interdisciplinary perspectives, integrating insights from fields such as business ethics, information systems, and organizational studies to enrich the analysis (Webster & Watson, 2002).

This qualitative literature review methodology provides a robust framework for exploring the complex interplay of transparency, trust, and accountability in AI-driven accounting. By synthesizing diverse perspectives and identifying research gaps, the study contributes to a deeper understanding of the ethical and practical challenges posed by AI technologies in the accounting profession.

RESULTS

The qualitative literature review on transparency, trust, and accountability in AI-driven accounting reveals several key findings, highlighting both the potential benefits and challenges posed by the integration of AI technologies in the accounting profession.

The literature emphasizes the critical role of transparency in AI-driven accounting systems. Ananny and Crawford (2018) argue that while transparency is often touted as a solution to the opacity of AI systems, achieving true transparency is complex and may not always be feasible. Lehner et al. (2022) further explain that transparency in AI systems involves not only making the algorithms understandable but also ensuring that the decision-making processes are visible and interpretable to stakeholders. This is crucial for maintaining trust and accountability in AI-driven accounting practices.

Trust is identified as a pivotal factor influencing the adoption and effectiveness of AI in accounting. Glikson and Woolley (2020) highlight that trust in AI systems is contingent upon users' perceptions of the system's reliability, competence, and ethicality. Lehner et al. (2022) suggest that building trust in AI requires transparent communication about how decisions are made and the limitations of AI systems. Trust is further complicated by the lack of human-like moral reasoning in AI, which can lead to skepticism among users (Alarcon et al., 2018).

Accountability in AI-driven accounting is a multifaceted issue that requires clear governance frameworks. Munoko et al. (2020) discuss the ethical implications of AI in auditing, emphasizing the need for accountability mechanisms that assign responsibility for AI-generated decisions. Lehner et al. (2022) propose that accountability should be a shared responsibility between humans and AI systems, necessitating adaptations in auditing processes and ethical guidelines. This shared accountability is essential to mitigate the risks of a responsibility gap, where it is unclear who is accountable for AI-driven decisions.

The review highlights the importance of developing robust governance frameworks and ethical guidelines to address the challenges posed by AI in accounting. Dwivedi et al. (2021) stress the need for interdisciplinary collaboration to create comprehensive frameworks that encompass ethical, legal, and technical aspects of AI. Lehner et al. (2022) advocate for the development of skills and awareness among accounting professionals to ensure ethical AI-based decision-making.

The literature review identifies several gaps in current research, including the need for empirical studies on the long-term impacts of AI on trust and accountability in accounting. There is also a call for research exploring the effectiveness of different transparency and accountability mechanisms in AI-driven systems (Snyder, 2019). Future research should focus on developing practical tools and frameworks to guide the ethical implementation of AI in accounting practices.

The integration of AI in accounting presents significant opportunities for enhancing efficiency and decision-making. However, it also raises complex ethical challenges related to transparency, trust, and accountability. Addressing these challenges requires a concerted effort to develop comprehensive governance frameworks and ethical guidelines that ensure the responsible use of AI technologies in the accounting profession.

DISCUSSION

The integration of artificial intelligence (AI) into accounting practices has sparked considerable debate and research interest, particularly concerning the ethical dimensions of transparency, trust, and accountability. This discussion synthesizes the findings from the qualitative literature review and compares them with eight prior studies to highlight the current state of research and identify future research directions.

Transparency is a cornerstone of ethical AI deployment in accounting, ensuring that stakeholders can understand and scrutinize AI-driven decisions. Ananny and Crawford (2018) critique the notion of transparency, arguing that while it is often promoted as a panacea for algorithmic accountability, achieving true transparency is fraught with challenges. This view is supported by Lehner et al. (2022), who emphasize that transparency involves more than just revealing algorithms; it requires making decision-making processes comprehensible to stakeholders.

Comparatively, Albu and Flyverbom (2016) discuss the dual nature of transparency, noting that while it can enhance accountability, it may also lead to information overload and misinterpretation if not carefully managed. This highlights a tension between the ideal of transparency and its practical implementation, a theme that resonates across the literature.

Trust is critical for the successful adoption of AI in accounting. Glikson and Woolley (2020) emphasize that trust in AI systems is contingent upon users' perceptions of the system's reliability and ethicality. Lehner et al. (2022) argue that building trust in AI requires transparent communication about decision-making processes and the limitations of AI systems.

In contrast, Alarcon et al. (2018) focus on the interpersonal dynamics of trust, exploring how trust behaviors in dyads can inform trust in AI systems. They suggest that trust in AI may be influenced by similar factors that affect interpersonal trust, such as perceived competence and integrity.

Ahn and Wickramasinghe (2021) provide an example of trust in AI systems through their study of big data analytics in South Korea's COVID-19 response. They highlight how transparency and timely information dissemination can foster public trust in AI-driven initiatives, underscoring the importance of transparency in building trust.

Accountability in AI-driven accounting is a multifaceted issue that requires clear governance frameworks. Munoko et al. (2020) emphasize the need for accountability mechanisms that assign responsibility for AI-generated decisions. Lehner et al. (2022) propose that accountability should be a shared responsibility between humans and AI systems, necessitating adaptations in auditing processes and ethical guidelines.

Adelopo and Rufai (2018) discuss the role of trust and accountability in anti-corruption initiatives, highlighting how a lack of trust can undermine accountability efforts. Their findings suggest that establishing clear accountability frameworks is essential for maintaining trust in AI-driven systems.

Buhmann et al. (2019) explore algorithmic accountability, focusing on how organizations can balance reputational concerns with ethical responsibilities. They argue that effective accountability requires not only transparency but also active engagement with stakeholders to address ethical concerns.

The development of robust governance frameworks and ethical guidelines is crucial for addressing the challenges posed by AI in accounting. Dwivedi et al. (2021) stress the need for interdisciplinary collaboration to create comprehensive frameworks that encompass ethical, legal, and technical aspects of AI. Lehner et al. (2022) advocate for

the development of skills and awareness among accounting professionals to ensure ethical AI-based decision-making.

Arnaboldi et al. (2017) examine the governance of social media and big data, highlighting the emergence of hybridized boundary objects that facilitate accountability. Their findings suggest that similar approaches could be applied to AI governance in accounting, leveraging interdisciplinary insights to develop effective frameworks.

The literature review identifies several gaps in current research, including the need for empirical studies on the long-term impacts of AI on trust and accountability in accounting. Snyder (2019) calls for research exploring the effectiveness of different transparency and accountability mechanisms in AI-driven systems. Future research should focus on developing practical tools and frameworks to guide the ethical implementation of AI in accounting practices.

Agostino and Sidorova (2017) highlight the reshaping of customer interactions through social media, suggesting parallels with AI-driven accounting in terms of transparency and accountability. Their study underscores the need for research that examines the impact of AI on stakeholder relationships and trust.

Alles (2015) discusses the drivers and obstacles of big data use in auditing, highlighting the potential for AI to enhance audit quality while also posing challenges for transparency and accountability. This aligns with the findings of Lehner et al. (2022), who emphasize the need for clear governance frameworks to address these challenges.

The integration of AI in accounting presents significant opportunities for enhancing efficiency and decision-making. However, it also raises complex ethical challenges related to transparency, trust, and accountability. Addressing these challenges requires a concerted effort to develop comprehensive governance frameworks and ethical guidelines that ensure the responsible use of AI technologies in the accounting profession.

By synthesizing diverse perspectives and identifying research gaps, this discussion contributes to a deeper understanding of the ethical and practical challenges posed by AI in accounting. Future research should continue to explore these themes, focusing on developing practical solutions that enhance transparency, build trust, and ensure accountability in AI-driven accounting practices.

CONCLUSION

The qualitative literature review on transparency, trust, and accountability in AI-driven accounting provides a comprehensive understanding of the ethical challenges and considerations associated with the integration of AI technologies in the accounting profession. The review highlights that while AI offers significant opportunities for enhancing efficiency and decision-making, it also raises complex ethical issues that must be addressed to ensure responsible use.

Transparency emerges as a critical factor in AI-driven accounting, with the literature emphasizing the need for clear and interpretable AI systems that stakeholders can understand and scrutinize (Ananny & Crawford, 2018; Lehner et al., 2022). Trust is equally important, as it influences the acceptance and effectiveness of AI systems. Building trust requires transparent communication about AI processes and limitations (Glikson & Woolley, 2020; Lehner et al., 2022).

Accountability is a multifaceted issue that necessitates robust governance frameworks and ethical guidelines. The literature suggests that accountability should be a shared responsibility between humans and AI systems, requiring adaptations in auditing processes and ethical standards (Munoko et al., 2020; Lehner et al., 2022).

Overall, the review underscores the importance of interdisciplinary collaboration in developing comprehensive frameworks that address the ethical, legal, and technical aspects of AI in accounting (Dwivedi et al., 2021). By identifying research gaps and proposing future research directions, the study contributes to a deeper understanding of the ethical and practical challenges posed by AI in accounting.

LIMITATION

Despite its contributions, this literature review has several limitations. First, the review is limited by the scope of the literature search, which focused on studies published in English from 2015 onwards. This may have excluded relevant studies published in other languages or prior to this period, potentially limiting the comprehensiveness of the review.

Second, the review relies on the available literature, which may not fully capture the rapidly evolving nature of AI technologies and their implications for accounting practices. As AI continues to advance, new ethical challenges and considerations may emerge that are not addressed in the current literature.

Third, the review is primarily qualitative and does not include empirical data or quantitative analysis. While this approach allows for an in-depth exploration of the theoretical and conceptual aspects of the topic, it may limit the ability to generalize findings to specific accounting practices or contexts.

Finally, the review highlights the need for empirical studies on the long-term impacts of AI on trust and accountability in accounting. However, conducting such studies may be challenging due to the complexities of measuring these constructs and the dynamic nature of AI technologies.

In conclusion, while this literature review provides valuable insights into the ethical challenges of AI-driven accounting, further research is needed to address its limitations and continue exploring this important and evolving field.

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