

THE ROLE OF ACCOUNTANT IN BUILDING A SUSTAINABLE ECONOMY THROUGH ARTIFICIAL INTELLIGENCE

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ABSTRACT

The study examined the role of accountant in building a virile economy through artificial intelligence on sustainable economy. A survey research design was adopted while simple random sampling technique was employed to administer structured questionnaire to one-hundred (100) staff of Bursary department of the University of Benin, Nigeria. The data were analysed using descriptive statistics, correlation analysis and robust least square regression technique. The empirical findings showed that that accountant computer intelligence has no significant relationship with sustainable economy at p -value > 0.05 , accountant professional skill has a significant relationship with sustainable economy at 5% level of significance and accounting practice automation has no significant relationship with sustainable economy at p -value > 0.05 . The study recommended that educational institutions should organise training and workshop for their accountant in the area of computer intelligence for the purpose of equipment them with AI methods for contributing to sustainable economy in Nigeria,

Keywords: Accountant Computer Intelligence, Accountant Professional Skill, Accounting Practice Automation, Artificial Intelligence, Sustainable Economy.

1.0 INTRODUCTION

Accounting automation is a new phenomenon in the field of accounting for timely release of accounting information. The automation of accounting routine is the usage of artificial intelligence (AI) to perform the accounting process in a workplace (transactional data capture, modification, and interpretation) without little or no human interference (Oduwole & Fatogun, 2023). Corporate organizations are increasingly using artificial intelligence (AI) to enhance operations and boost efficiency in today's quickly evolving business environment. A fast and informed discussion on the potential effects of artificial intelligence on a sustainable economy can be made possible through accounting information.

Accountant usage of artificial intelligence is means of resolving queries on account balance, financial statements, account status, etc. AI ensures that accounts are kept balanced and closed promptly. Accounting is a system that provides information to various interested parties. Accounting information system refers to complete

collection of business mechanism that comprises entire inputs, assembly and reporting of financial transactions information. Hadi (2014) stated that accounting information system is a part of company's information system which helps company in providing processed information. By connecting behavior to attitudes and beliefs, the research on the acceptance of AI technology makes predictions about the usage of AI.

Researchers were encouraged to look at how humans and AI models' skills could be blended to enhance overall decision-making performance because of these potential complement capabilities (McColl & Michelotti, 2019). Using AI to manage people processes also presents certain difficulties (Abraham, Niessen, Schnabel, Lorek, Grimm, Möslin and Wrede, 2019). Given that firms nowadays are adopting technology more and more to increase efficiency and production, the study's emphasis on change readiness and its effect on accounting work. The ability to adapt to such technological improvements is likely to be better for employees who are more open to change. Financial Reporting Council (2022) stressed that available accounting information enable the users to make useful economic decision. The usage of AI by the accountant will enhance quality reporting of accounting information on timely basis. Further study is required to examine the potential moderating function of supervisor support. For the purpose of this study, following research objectives were specified as:

- (i) Investigate the effect of accountant computer intelligence on building sustainable economy.
- (ii) Examine the role of accountant professional skill in building sustainable economy.
- (iii) Evaluate the effect of accounting practice automation on building sustainable economy.

2.0 LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Sustainable Economy

Sustainable economy is an innovation driven economy through the development of a new product, process or service for meeting client needs for the purpose of enhance the performance of the firm (Wibawa, et al., 2020). Sustainable economy is a concept that is applied on how business organisation sustain the operation of the firm for long-term basis thereby maximizing wealth for the owners of the firm but on national view, it is based on how the government is able to sustain the economy without disruptions that might lead to volatility. However, sustainable economy deals with the efficient and effective utilization of the human assets, material resources and capital resources in the attainment of the goals and objectives of the organisation. According to Oladele, et al., (2020), sustainable economy is seen as the measures adopted by governments in the collection of revenue to meet expenses of governance through the delivery of adequate and desirable

infrastructures. However, Armstrong (2017) affirmed that sustainability is a tool explored for influencing detailed actions taken by the firm or government and the extent to which the firm or government intends to achieve its stated objectives and goals as defined in its corporate mission and strategies.

2.1.2 Artificial Intelligence

Artificial intelligence (AI) is the visual perception, voice recognition or the interpretation of human intelligence that explores a set of theories and algorithms through man-made machine to perform job tasks (Al-Araj, et al., 2022). AI is a model that can learn to choose between predicting the outcome of a task and assigning it to a human by taking into account both capacities. In spite of this, research indicates that an individual's capacity for change can have a positive impact on how satisfied they are with their work in the face of technological developments like AI. By connecting behaviour to attitudes and beliefs, the research on the acceptance of AI technology makes predictions about the use of AI (Gursoy, et al., 2019). Ottosson and Westling (2020) defined AI as a machine design with the potential of influencing and imitating human behaviour and intelligence through scientific means.

2.1.3 Accountant Computer Intelligence

The introduction of technology into business operation creates the room for AI for the accountant through effective work performance and the promotion of competence and ability for addressing business problems (Tekic & Koroteev, 2019). The usage of computer enables the accountant to adapt to such technological improvements is likely to be better for employees who are more open to change, and they may also be more satisfied with their jobs. The use of computer intelligence by the accountant aids the adoption of AI in accounting activities of business organisations (Onyejebu, 2023). Murphy and Feeney (2023) added that computer intelligence is the medium through which accountants explore AI has access to advanced financial management tools for the aim of making decision based on data-driven. The acceptance of computer intelligence by business organisations enhances accountant efficiency and effectiveness in relation to costs and competitiveness (Khashman, 2019).

2.1.4 Accountant Professional Skill

The mandatory continuing professional accountant whereby members of professional accounting bodies are compulsorily required to attend professional seminars has also ensured that members' skills are updated and well-organised to meet the need of business organisation in this era of globalisation. Marr (2022) argued that AI is a model adopted by organisations to improve the skill of professional accountant in the discharge of their duties. Professional accountants play a huge role in business by providing reliable financial information upon which critical business decisions are made. When employees lack the needed skills, involving them would delay decision-

making process especially in the area of information technology. The accounting profession is made up of accounting academics, professional bodies, employers and policymakers, practitioners and they all contribute to accounting education and professional training. It is timely to debate the current requirements for developing professional accounting programs designed for students seeking to become professional accountants, the role of the workplace and professional bodies (education and training), and policy because global and national professional accounting education programs are undergoing rapid change (Evans, et al., 2011). The accounting profession must continue to emphasize and promote integrity, ethical code of conduct by its members and stem the tides of corporate scandals which have led to the negative image and perception of the profession. The accounting profession must engage in publicity and enlightenment programme to educate the public on its roles and relevance.

2.1.5 Accounting Practice Automation

The automation of accounting practices embraced all sphere of accounting activities in the world of business (Oduwole & Fatogun, 2023). The work routine of business organisation has change drastically through the substitution of individual employees with intelligent machines (De Cremer & Kasparov, 2021). However, companies make informed decision that is tied to better work done with the automation of AI in job routine. The advent of artificial intelligence (AI) has drastically changed the nature of labour by enabling robots to carry out accounting and reporting activities effectively and with ease, increasing operational effectiveness and lowering expenses. According to Ahmed, et al. (2018), the accounting work entails providing information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions. However, assessing AI service quality is difficult as it differs depending on the kind of service and is inseparable from its use, diverse, and intangible (Prentice & Nguyen, 2020). Monod, et al. (2022) added that service companies explore AI as a monitoring mechanism for effective service quality. It implies that AI is a modus of business operation serving as a decrease in the dependence on customer service representatives' and automatic task assignment to the individual employees. Gupta, et al. (2023) stated that the presence of automation is created by emergence of AI technology for business organisations to take strategic decisions for improved financial results. The presence of automation and digitalization of service employment has sparked a quick and well-informed conversation on the possible impacts of artificial intelligence on job diversity and employee satisfaction. This means that automation of accounting works strongly enhance timely financial reporting of accounting information.

2.2 Theoretical Review

The usage of AI is likened to the theory of technology acceptance model which was proposed by

Davis (1989). The underlying principle of the theory is that it is designed to predict user's acceptance of information technology usage. The theory anchors the usage of information technology on two major perceptual factors such as the perceived usefulness and the perceived ease of use. The perceived usefulness is seen as the degree to which a person believes that using a particular system would enhance the job of the accountants (Hubert, et al., 2018). On the other hand, the perceived ease of use is simply the degree to which a person believes that using a particular system would be free from effort (Davis, 1989).

2.3 Empirical Reviews

Oduwole and Fatogun (2023) sampled 133 respondents from the Nigerian banking industry to examine the effect of automation process, expert system, and intelligent agent on accounting practice. The regression results showed that automation process, expert system, and intelligent agent had a significant effect on accounting practice thereby leading to sustainable economy. Obi and Anaeye (2023) examined the effect of AI in accounting practice in Nigeria. A survey research design was used to administered questionnaire to select 20 professional accountants and senior university lecturers with expertise in artificial intelligence through purposive sampling technique and analyzed using logistic regression and independent sample t-test. The finding revealed that accounting practice has a significant positive influence on efficiency and decision-making of professional accountant through AI. Shiyab, et al. (2023) used content analysis to examine the impact of AI-related terms disclosure on financial performance in Jordan for the period of 2014 to 2022. They established that that AI has a positive impact on accounting performance through the usage of computer intelligence. Nkwede and Aniuga (2023) made use of thematic approach to assess the challenges of AI application and documented that the skill of professional accountant strongly influences quality service rendering through harnessing opportunities for rebranding, reengineering and business and investment decisions. Das (2021) used secondary gathered from internet sources and academic databases to investigate the impact of AI on accounting practice automation. It was established that AI with the accounting practice automation strongly influence the sustainability of the economy. Kwarbai and Omojoye (2021) employed survey research design to examine influence of AI on accounting profession and sustainable economy in Nigeria. They documented that accountant computer intelligence as an AI variable has significantly influence the economy through the practice of accounting in Nigeria. Chukwudi, et al. (2018) used survey research to 185 accountants from business organisations in South-East Nigeria to examine the level of change AI on accounting practices. They found out that AI in terms of accounting operations strongly influences sustainable economy.

Statement of Research Hypotheses

The following research hypotheses were formulated.

H₁: Accountant computer intelligence has a significant relationship with sustainable economy.

H₂: Accountant professional skill has a significant relationship with sustainable economy.

H₃: Accounting practice automation has a significant relationship with sustainable economy.

3.0 METHODOLOGY

The survey research design was employed in the study for the collection of primaries through the use of self-administered questionnaire. The population of the study consisted of the staff of Bursary department of the University of Benin, Nigeria. The questionnaire was constructed on a 5-point Likert scale: 1, strongly disagree, 2, disagree, 3, undecided, 4, agree and 5, strongly agree on the variables of interest (sustainable economy, accountant computer intelligence, accountant professional skill and accounting practice automation). The reliability of the instrument was tested using Cronbach Alpha statistics. Sustainable economy has a value of 0.752 with two construct items, accountant computer intelligence has a value of 0.794 with four construct items, accountant professional skill has a value of 0.709 with five construct items and accounting practice automation has a value of 0.802 with two construct items. This indicates that all Cronbach Alpha values established high degree of reliability. A total number of 100 staff would be selected through simple random sampling technique. The sample technique enables the respondents in the population to have an equal chance of being selected.

Model Specification

A linear regression model was specified to test the hypothesis of the study. The regression model with error term was specified as:

$$SUE = \beta_0 + \beta_1 ACI + \beta_2 APST + \beta_3 APA + e_t \dots\dots\dots (1)$$

Where: SUE= Sustainable economy; ACI=Accountant computer intelligence; APST=Accountant professional skill; APA=Accounting practice automation; e_t = Error term.

4.0 Presentation and Analysis of Results

The data gathered through the administration of questionnaires to 100 respondents of staff of Bursary department of the University of Benin, Nigeria. The construct items of the variables were analysed using descriptive statistics. The result was presented in Table 1 below:

Table 1: Respondents views on Sustainable Economy

Construct Items	Mean	Standard Deviation
The implementation of AI by organisations promotes sustainable development	3.12	1.358
Innovative economy is dependable on energy inputs and stable power supply	4.71	.457
The balance of export and import mechanism stimulates economic efficiency	4.23	.524
The promotion of social and economic inclusions	4.26	.739
Investment in digital technology helps to improve economic efficiency and long-run output growth potential	4.52	.502
The challenges of sustainable economic are caused by the growing productivity gaps and income inequality	4.08	.618
Grand Total	4.15	

Source: Field Survey, 2024/SPSS

Table 1 above showed that respondents view on sustainable economy which indicates that the implementation of AI by organisations promotes sustainable development has a mean value of 3.12 and standard deviation of value 1.358 which indicates undecided opinion. Innovative economy is dependable on energy inputs and stable power supply has a mean value of 4.71 and standard deviation of value 0.457 which indicates an agreement. The balance of export and import mechanism stimulates economic efficiency has a mean value of 4.23 and standard deviation of value 0.524 which indicates an agreement. The promotion of social and economic inclusions has a mean value of 4.26 and standard deviation of value 0.739 which indicates an agreement. Investment in digital technology helps to improve economic efficiency and long-run output growth potential has a mean value of 4.52 and standard deviation of value 0.502 which indicates an agreement, and the challenges of sustainable economic are caused by the growing productivity gaps and income inequality has a mean value of 4.08 and standard deviation of value 0.618 which indicates an agreement. However, the grand mean of 4.15 indicates that the respondents were in agreement on the construct items on sustainable economy. The result of the descriptive statistics of accountant practice automation was presented Table 2 below.

Table 2: Respondents views on accountant computer intelligence

Construct Items	Mean	Standard Deviation
The level of computer intelligence help making decisions on a regular basis	3.50	.715
The computer intelligence of the accountant follow an AI strategy for work effectiveness	3.53	.627
A standard set of AI tools utilized by intelligent accountants for business data and analytics has been installed	3.35	.716
AI provides a greater threat than an opportunity to the accountants	3.35	.779
It helps accountants make decisions built on their individualistic experience	4.14	.671
Grand Total	3.57	

Source: Field Survey, 2024/SPSS

It was observed from Table 2 above that the level of computer intelligence help making decisions on a regular basis has a mean value of 3.50 and standard deviation of value 0.715 which indicates an agreement. The computer intelligence of the accountant follows an AI strategy for work effectiveness has a mean value of 3.53 and standard deviation of value 0.627 which indicates an agreement. A standard set of AI tools utilized by intelligent accountants for business data and analytics has been installed has a mean value of 3.35 and standard deviation of value 0.716 which indicates an undecided opinion. AI provides a greater threat than an opportunity to the accountants has a mean value of 3.35 and standard deviation of value 0.779 which indicates an undecided opinion and it helps accountants make decisions built on their individualistic experience has a mean value of 4.14 and standard deviation of value 0.671 which indicates an agreement. However, the grand mean of 3.57 indicates that the respondents were in agreement on the construct items on accountant computer intelligence. The result of the descriptive statistics of accountant professional skills was presented Table 3 below.

Table 3: Respondents views on accountant professional skill

Construct Items	Mean	Standard Deviation
The skills of professional accounting enable them to operates in a defined environment without failure	3.46	1.108
Accounting information through the professional skill is flexible in data processing	3.47	1.191
The usage of professional skill for accounting processes, recording will be much easier and faster	3.48	1.278
Accounting information is inclusive for all the financial aspects that users need in the decision making	3.40	1.255
AI empowers the professional accountant with tools that enhance their decision-making capabilities	4.21	.914
Grand Total		3.60

Source: Field Survey, 2024/SPSS

It was observed from Table 3 above that the skills of professional accounting enable them to operate in a defined environment without failure has a mean value of 3.46 and standard deviation of value 1.108 which indicates an undecided opinion. Accounting information through the professional skill is flexible in data processing has a mean value of 3.47 and standard deviation of value 1.191 which indicates an undecided opinion. The usage of professional skill for accounting processes, recording will be much easier and faster has a mean value of 3.48 and standard deviation of value 1.278 which indicates an undecided opinion. Accounting information is inclusive for all the financial aspects that users need in the decision making has a mean value of 3.40 and standard deviation of value 1.255 which indicates an undecided opinion. AI empowers the professional accountant with tools that enhance their decision-making capabilities has a mean value of 4.21 and standard deviation of value 0.914 which indicates an agreement. However, the

grand mean of 3.60 indicates that the respondents were agreement on the construct items on accountant professional skill. The result of the descriptive statistics of accounting practice automation was presented Table 4 below.

Table 4: Respondents views on accounting practice automation

Construct Items	Mean	Standard Deviation
The high cost of automation affects the implementation of AI in the accounting unit	3.26	.948
Data validation is one of the constrain in the implementation of AI in the accounting unit	3.20	1.115
The structure of the organisation affects the implementation and automation of AI in the accounting unit	3.45	1.352
Management support is driven by the automation and implementation of AI usage in the accounting unit	4.21	1.019
The accounting unit has embraced the waves of automation to improve efficiency and effectiveness of its routine work	4.25	1.016
Grand Total	3.67	

Source: Field Survey, 2024/SPSS

Based on Table 4 above, it was revealed that the high cost of automation affects the implementation of AI in the accounting unit has a mean value of 3.26 and standard deviation of value 0.948 which indicates an undecided opinion. Data validation is one of the constrain in the implementation of AI in the accounting unit has a mean value of 3.20 and standard deviation of value 1.115 which indicates an undecided opinion. The structure of the organisation affects the implementation and automation of AI in the accounting unit has a mean value of 3.45 and standard deviation of value 1.352 which indicates an undecided opinion. Management support is driven by the automation and implementation of AI usage in the accounting unit has a mean value of 4.21 and standard deviation of value 1.019 which indicates an agreement, and the accounting unit has embraced the waves of automation to improve efficiency and effectiveness of its routine work has a mean value of 4.25 and standard deviation of value 1.016 which indicates an agreement. However, the grand mean of 3.67 indicates that the respondents were agreement on the construct items on accounting practice automation.

Correlation Analysis

The correlation analysis was presented in Table 5 below.

Table 5: Correlation Analysis

	SUE	ACI	APS	APA
SUE	1.000000	-0.055031	-0.062191	-0.058361
ACI	-0.055031	1.000000	-0.034867	0.060389
APS	-0.062191	-0.034867	1.000000	0.001853
APA	-0.058361	0.060389	0.001853	1.000000

Source: EViews 9.0 output (2024)

From the table above, it was deduced from the correlation coefficients, accountant computer intelligence (ACI) has a negative and a weak correlation with sustainable economy (SUE=-0.0550). Accountant professional skill (APS) has a negative and a weak correlation with sustainable economy (SUE=-0.0621). The result also revealed that accounting practice automation (APA) has a negative and a weak correlation with sustainable economy (SUE=-0.0583). This implies that negation correlation relationship exists between the variables, and there is absence of multicollinearity among the explanatory variables.

Regression Analysis and Discussion of Findings

Robust least square regression technique is employed to test the effect of independent variables on the dependent variable. The result is presented in the Table 6 below.

Table 6: Regressions Results

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	4.781256	0.141851	33.70611	0.0000
ACI	-0.042681	0.030729	-1.388969	0.1648
APS	-0.050046	0.021903	-2.284911	0.0223
APA	-0.025591	0.015165	-1.687424	0.0915
Robust Statistics				
R-squared	0.012219	Adjusted R-squared	-0.023919	
Rw-squared	0.015366	Adjust Rw-squared	0.015366	
Akaike info criterion	49.06152	Schwarz criterion	65.81612	
Deviance	16.26081	Scale	0.582045	
Rn-squared statistic	10.10042	Prob(Rn-squared stat.)	0.017732	
Non-robust Statistics				
Mean dependent var	4.377907	S.D. dependent var	0.459770	
S.E. of regression	0.465934	Sum squared resid	17.80174	

Source: EViews 9.0 output (2024)

Decision Rule: Hypotheses is tested at 5% (0.05) at level of significance. The null hypothesis (H_0) was accepted, if the probability value (P-value) is greater than 5% (0.05) otherwise rejected.

Table 3 above revealed that Rw^2 value of 0.012219 implies that there was 1% systematic variation in the dependent variable explained by explanatory variables. The low value of Rw^2 means that none inclusion of other possible variables that

might contribute to sustainable economy. However, the account of the overall significance of the model, the Rn-squared statistic value of 10.10 and its associated probability of 0.01 indicates that all the explanatory variables taken holistically significantly explain the dependent variable.

Specifically, accountant computer intelligence (ACI) has a negative coefficient value of -0.0426 and a p-value of 0.1648. This implies that accountant computer intelligence has no significant relationship with sustainable economy at p-value > 0.05. The result is inconsistent with the findings of Oduwole and Fatogun (2023) and Shiyab, et al. (2023) that and intelligent agent had a significant effect on accounting practice thereby leading to sustainable economy. Therefore, the study suggested that the hypothesis is rejected that accountant computer intelligence has a significant relationship with sustainable economy.

Accountant professional skill (APS) has a negative coefficient value of -0.0500 and a p-value of 0.0223. This implies that accountant professional skill has a significant relationship with sustainable economy at 5% level of significance. The result is consistent with the findings of Nkwede and Aniuga (2023) and Kwarbai and Omojoye (2021) that accountant computer intelligence as an AI variable has significantly influence the economy through the practice of accounting. Therefore, the study suggested that the hypothesis is accepted that accountant professional skill has a significant relationship with sustainable economy.

Accounting practice automation (APA) has a negative coefficient value of -0.0255 and a p-value of 0.0915. This implies that accounting practice automation has no significant relationship with sustainable economy at p-value > 0.05. The result is consistent with the findings of Oduwole and Fatogun (2023), Obi and Anaeye (2023) and Chukwudi, et al. (2018). Therefore, the study suggested that the hypothesis is accepted that accounting practice automation has a significant relationship with sustainable economy.

5.0 Conclusion and Recommendations

Accountant usage of artificial intelligence is means of resolving queries on account balance, financial statements, account status, and to ensure that accounts are kept balanced and closed promptly. Artificial intelligence is a tool explore by accountant to enhance operations and boost efficiency in today's quickly evolving business environment. Therefore, ability of the accountant to adapt to such technological improvements might be a strong factor for building virile economy. Based on the opinion of Marr (2022), artificial intelligence is a model adopted by organsiations to improve the skill of professional accountant in the discharge of their duties. This is aligned with the empirical results that accountant professional skill promotes the building a virile economy through the presence of sustainable development. The role

of the accountant in relation to artificial intelligence have to enhance accounting profession to emphasize and promote integrity, ethical code of conduct by its members and stem the tides of corporate scandals which have led to the negative image and perception of the profession. The study recommended that educational institutions should organise training and workshop for their accountant in the area of computer intelligence for the purpose of equipping them with AI methods for contributing to sustainable economy in Nigeria. More so, the study recommended that professional accounting bodies should engage the accountants in AI education and training programs for building virile economy for sustainable economic development. Besides, since accounting practice of automation is negative and not significant, accountant should continue with the conventional practice for the sustainability of a virile economy overtime.

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