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ARTIFICIAL INTELLIGENCE IN ACCOUNTING EDUCATION: A BIBLIOMETRIC ANALYSIS OF GLOBAL RESEARCH TRENDS (2000–2025)

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ABSTRACT

Artificial Intelligence (AI) applications are changing the structure of many professions, including accounting. The use of AI technologies has become a topic of great interest in relation to the teaching of accounting, as it fuels the accounting profession's need for innovations. This shift has not escaped the attention of academicians who have recognized its potential for further study, particularly from the perspective of the effectiveness of computer-aided learning. In this regard, the present study attempts to explore how this line of research has progressed by utilizing bibliometric methods, which a technique that quantitatively maps literature domains, identifiesinsightful patterns, and analyzes relationships across published works. The approach uses a multitude of documents published by various authors in a select range of years to modulate data trends. The research is motivated by the relative scarcity of knowledge on the metrics of AI-induced transformations in accounting education. It further seeks to develop a comprehensive description of global research on the relationship of AI and accounting education as it pertains to automated systems of accounting and management from the scope of international research from 2000 to 2025. From the Scopus database, the authors applied a sequence of well-defined keywords, which yielded 52 journal articles that were analyzed with VOSviewer software. They evaluated changes in the number of publications, recognized leading contributors, primary journals, research institutions, and new pillars of research. The data shows that there has been a consistent increase in academic productivity since 2021, with a noteworthy escalation over the last five years. This understanding is pertinent to stakeholders in research and teaching and emphasizes the value of integrated approaches in course planning and pedagogy for AI in accounting education. The elaborated dataset's small size, however, does limit its scope, but serves as a preliminary framework for activity in this novel cross-disciplinary domain, and illustrates important gaps in knowledge which can be addressed later.

Keywords: Bibliometric Analysis, Artificial Intelligence, Accounting Education, VOSviewer, Scopus.

INTRODUCTION

The rapid advancement of Artificial Intelligence (AI) technologies is reshaping a wide range of sectors, including education and professional fields like accounting. (Ferreira & Pedrosa, 2024) . As the accounting profession evolves to meet the demands of the digital economy, there is a growing urgency to prepare future accountants with the skills they need to understand, assess, and effectively use AI tools in their work. (Barakina et al., 2021). In response, accounting education is undergoing a significant transformation — moving beyond traditional teaching methods toward more integrated, technology-driven approaches. (Tavares et al., 2023a).

AI holds great promise in enhancing accounting education. It can offer personalized learning experiences, automate routine tasks, improve data analysis capabilities, and foster critical thinking through interactive, simulation-based environments. Tools such as machine learning algorithms, chatbots, and intelligent tutoring systems are beginning to influence not just what is taught in accounting courses, but also how students engage with the content. (Lopes & Oliveira, 2021). These technological innovations have sparked increasing academic interest, leading to a growing body of research focused on both the opportunities and challenges of embedding AI into accounting curricula.

According to research conducted by the Institute of Management Accountants (IMA) (Qi Susie Duong, 2024), in many organizations, the finance function has transitioned from a traditional focus on accounting and reporting to a more strategic role as business partners. To address the increasing demands of commercial rivalry, this shift promotes critical thinking, scenario planning, cross-functional

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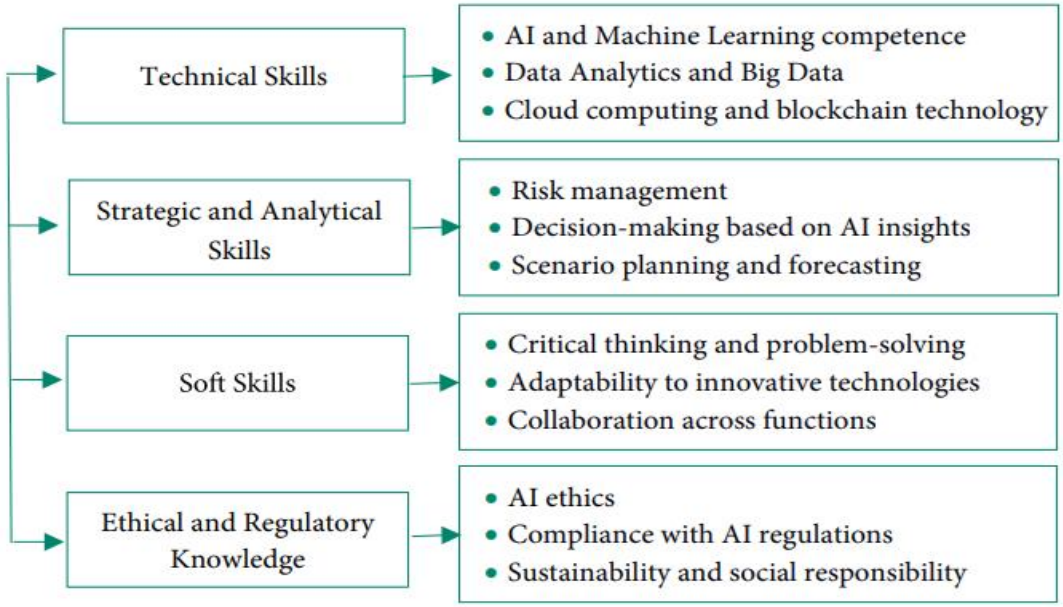
collaboration, and AI-driven decision-making. As firms implement AI, the financial function's role as a business partner becomes increasingly important. As depicted in Figure 1, Accounting professionals need to learn a variety of new skills as a result of digitalization and AI adoption.

Figure 1. Skills and knowledge necessary for accountants and auditors in the era of digitalization and AI implementation



Source: Adaptation of accounting and audit education to the challenges of artificial intelligence (Shevchuk & Radelytskyy, 2024)

As a result, the introduction of artificial intelligence into accounting and auditing has a considerable effect on the requirements for professional expertise and knowledge. While human skill will not be entirely supplanted by AI, the emphasis of work will shift toward more strategic elements like data-driven decision-making, risk management, and uncertainty planning. (Shevchuk & Radelytskyy, 2024).

Despite increased interest, the literature on this topic is scattered, and there has been no effort to systematically map and analyze the current research landscape. A thorough bibliometric analysis can provide valuable insights into how the area has grown over time, who the key contributors are, which topics are most prevalent, and where future research should be focused.

Therefore, the aim of this study is to conduct a bibliometric analysis of research related to Artificial Intelligence in accounting education, covering publications from 2000 to 2025. This study intends to find the trends of publications, key authors and countries, co-occurrence of keywords, and new lines of research through the Scopus database and data analysis using VOSviewer. The results will help in understanding the scholarly landscape of the discipline and guide prospective researchers, curriculum designers, and educational policymakers.

Literature Review

The Evolution of Accounting Education in the Digital Era

The accounting profession, as well as its corresponding education, has encountered a profound change due to the necessity of a digital economy. The classical manual bookkeeping methods and accounting programs taught along with corresponding financial reporting are viewed as obsolete and narrow, insufficient to feed today's graduates. There is a need to incorporate modern teaching methods such as, but not limited to, accounting technology, data science, and digital competency in education (Yoon et al., 2015). Accountants have evolved due to emerging technologies such as blockchain, cloud computing, and artificial intelligence into strategic analysts rather than mere record keepers.

Consequently, there is an increased focus on the development of advanced tools as well as the integration of technology into highly needed skills such as critical thinking and problem-solving.

Artificial Intelligence in Education: Concepts and Applications

A computer's attempt to replicate human thinking is called Artificial Intelligence Systems. In education, AI empowers customized instructional frameworks, smart tutoring systems, auto-grading modules, and instant feedback systems. (W. Holmes et al., 2019). In every field, AI has been integrated to enhance student involvement, streamline material access, and assist teachers in handling vast learning settings. The application of AI technologies in education provides great help in constructing planning of lessons, identifying students in need of special care, and implementing data analyses for decision making.

AI Integration in Accounting Education

The development of artificial intelligence technology is penetrating almost all areas of the economy, and accounting education is not an exception. The use of AI in education can be carried out in two ways: (1) teaching about AI as a peripheral component of the accounting curriculum and (2) using AI to enhance instructional delivery. The former includes curriculum content related to machine learning, automation, and predictive analytics, while the latter includes AI-based educational technologies, student support chatbots, and automated grading (Guthrie & Parker, 2016). And yet, there appears to be a gap in faculty readiness and preparation relative to curriculum innovation, with most of these institutions falling behind the times. Gaps stem from absent technology, resistance to change, and insufficient interdisciplinary collaboration between educators and IT specialists.

Bibliometric Analysis in Educational Research

Bibliometric analysis delineates a certain category of statistics related to documents which are relevant to a given field or subfield. Moreover, it helps to identify important contributions in a certain field and track the emergence of new concepts by systematically analyzing citations and keywords, attributing to a different set of documents the same logic. In terms of educational research, bibliometric studies have been conducted to evaluate the scope of integration of technology in teaching and collaboration across disciplines (Donthu et al., 2021). This method captures the pace of change in a particular domain, which could be subsequently studied deeply for greater understanding, which is termed the basis of other periphery works. In light of widening attention on AI in accounting education, a bibliometric study is suitable to evaluate the level of development and determine what studies have been conducted.

Research Gap and Study Urgency

Both academics and practitioners are concerned about the incorporation of Artificial Intelligence (AI) into accountancy education, especially considering the recent developments in technology. Many researchers have already examined the potential offered by AI potential regarding the effectiveness of teaching and learning in accounting, especially on automation and decision making, as well as technology-enhanced curriculum development (Issa & Kogan, 2020; Kokina & Davenport, 2017).

Though most of them are conceptual, qualitative, or case studies, which does not help in understanding the scope and direction of research pertaining to the phenomena globally. For instance, (Kokina & Davenport, 2017) Scrutinized the challenges of integrating AI into the accounting curriculum but did so without a quantitative lens. Also, (Issa & Kogan, 2020) highlighted the importance of students' preparedness for digital technology, but the study was only viewed through an educational lens.

On the other hand, more advanced educational contexts are emerging that apply organized quantitative analysis of science literature, referred to as bibliometric studies. (Bicen et al., 2023; Zawacki-Richter et al., 2019). Still, the existing literature analyzing AI and accounting education

through bibliometric analysis is very limited. This is remarkable given the field's interdisciplinary character and growing relevance in the digital age.

As a result, this study intends to close that gap by undertaking a bibliometric analysis of scholarly publications on AI in accounting education from 2000 to 2025. This includes recognizing publishing patterns, prolific journals, author-institution relationships, and major research topics. The findings are intended to provide significant insights and strategic recommendations to researchers, educators, and policymakers looking to expand accounting education in tandem with technological advancements.

RESEARCH METHOD

Research Design

This study uses a bibliometric analysis approach to investigate the evolution, structure, and trends in global research on the integration of artificial intelligence (AI) in accounting education. Bibliometric methods enable quantitative examination of scientific literature, offering information about publication trends, influential authors, key sources, and subject developments throughout time. Consequently, the syntax for the search is as follows:

(TITLE-ABS-KEY("Artificial Intelligence" AND "Accounting Education") AND PUBYEAR > 1999 AND PUBYEAR < 2026)

After screening for relevance and removing duplicates or off-topic results, a total of 52 articles were retained for bibliometric analysis.

The bibliometric indicators used in this study are as follows:

- The growth in the number of articles and citations of research publications,
- The trend of researchers who published their articles,
- The country of publication of the articles, and
- Term Analysis

Figure 2 illustrates the process of acquiring data from the Scopus website for the 2000–2025 publication period using the keyword "Artificial Intelligence" AND "Accounting Education". This study will examine the quantity of published research on “Artificial Intelligence” AND “Accounting Education.”

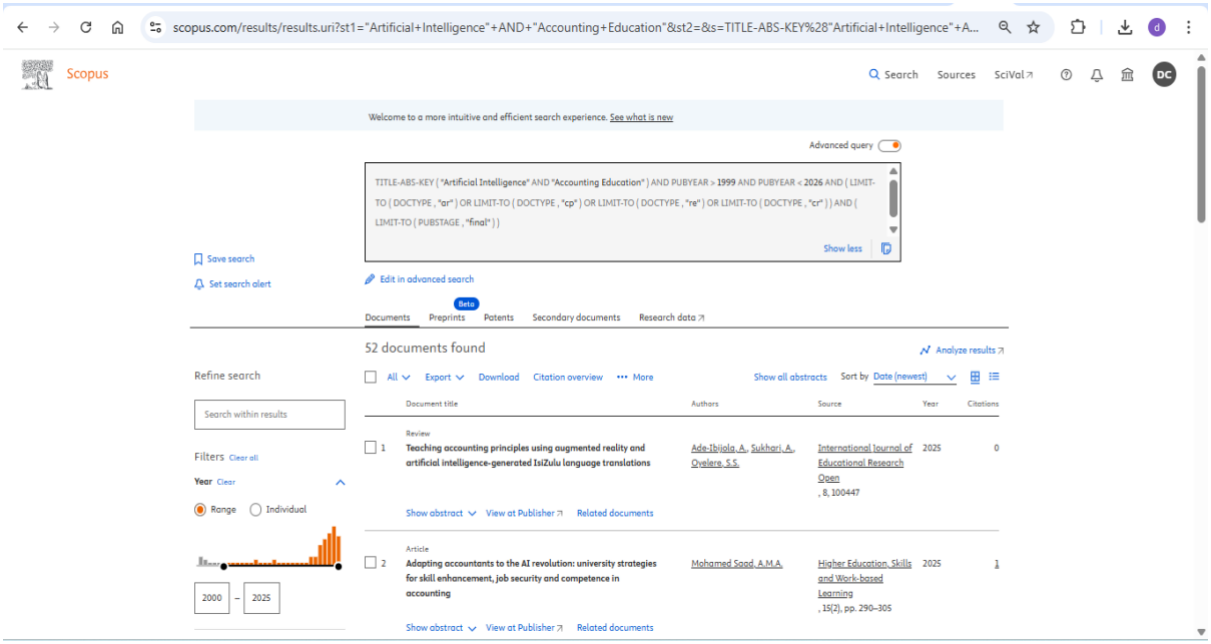


Figure 2. Data Source

Data Source and Search Strategy

The data for this study were retrieved from the Scopus database, which is widely recognized for its extensive coverage of peer-reviewed literature in the fields of social sciences, technology, and education. The search was conducted in April 2025, and the following search string was used:

Your query : (LIMIT-TO (DOCTYPE,"ar") OR LIMIT-TO (DOCTYPE,"cp") OR LIMIT-TO (DOCTYPE,"re") OR LIMIT-TO (DOCTYPE,"cr")) AND (LIMIT-TO (PUBSTAGE,"final")))

Document type: Article, Conference Paper, Review, Conference Review

Publication stage: Final

The results have been collected as a CSV file, which can be opened with VOSviewer to visualize bibliometric trends. The dataset included 52 documents: Articles, Conference Papers, Reviews, and Conference Reviews. In the bibliometric analysis, the units or angles that are frequently covered in discussions “Artificial Intelligence” AND “Accounting Education” were extracted. These data were analyzed with the aid of the Visualization of Similarities (VOS) Viewer. Vosviewer is capable of generating publication maps, author maps, or journal maps derived from citation networks, as well as constructing keyword maps based on shared networks (Hudha et al. 2020).

A bibliometric analysis is a reliable method to utilize in studying such scientific activity in a more objective way. (Tan, Goudarzlou, and Chakrabarty 2010). This research sought to reveal the attributes of scientific articles from the perspective of trends in research subjects (like author keywords) and research activity, such as distributions, categories, number of articles, citations, journals, and countries. (Li & Zhao, 2015).

Justification for Sample Size

Although the dataset only contains 52 documents, this amount is deemed adequate for a targeted bibliometric analysis in a small and emerging research topic. The incorporation of AI into accounting education is a relatively new phenomenon, with significant growth recorded over the last decade. As a result, the small number of publications reflects both the narrowness of the research focus and the early stage of scholarly interest in this interdisciplinary area.

Furthermore, past bibliometric studies on developing themes have proved the validity of employing smaller datasets when combined with thorough screening and a clear study emphasis. Thus, this study prioritizes quality and topical relevance over number, with the goal of providing a broad overview of research trends and advancements.

RESULT AND DISCUSSION

Analysis of the number of publications and citations

The number of publications and citations is an important indicator in bibliometric analysis since it reveals the evolution, importance, and influence of a research field over time. A constant increase in publications typically indicates increased academic interest, whereas citation counts can indicate the effect and exposure of specific research within the scholarly community. In the context of Artificial Intelligence (AI) in accounting education, studying publication and citation trends assists scholars in understanding how the issue has grown, when interest began to grow, and which periods witnessed significant research output.

Zupic & Čater, 2015) Arguethat bibliometric performance measures, such as publications and citations, are crucial for understanding the intellectual structure and evolution of scientific subjects. These indicators are especially valuable in new or multidisciplinary fields, where the academic landscape is still evolving. Donthu et al., 2021) underline the relevance of such analysis, stating that "publication and citation analyses help scholars and practitioners trace the maturation of a research field and identify emerging hotspots".

Table 1. Analysis of the number of publications and citations.

Year	Article	Percentage (%)	Citation	Percentage (%)
2007	1	1.92%	12	1.74%
2011	1	1.92%	23	3.34%
2019	2	3.85%	6	0.87%
2020	2	3.85%	153	22.21%
2021	6	11.54%	142	20.61%
2022	8	15.38%	112	16.26%
2023	10	19.23%	156	22.64%
2024	13	25.00%	76	11.03%
2025	9	17.31%	9	1.31%
Total	**52**	**100%**	**689**	**100%**

Source: Data processed

The data contained in Table 1 shows that in 2007–2025, there was a trend of increasing publications, the number of publications on AI in accounting education has increased significantly since 2021, with a particularly sharp increase noticed between 2023 and 2025. This tendency corresponds to the global digital transformation of education, which is accelerated by technological innovation and the shift to online and hybrid learning environments. The number of citations has increased concurrently, particularly for papers published after 2023, demonstrating that the area is gaining academic traction and practical importance.

The most articles published in 2024 were 13 (25.00%). The findings of data processing on the number of publications reflect research advancement; therefore the more articles published, the greater the research interest in this topic. The most citations in 2023 were 156 (22.64%). Large citations suggest that the research is a reliable reference source for other studies.

4.2. Analysis of publication trends

The scrutiny of publishing activity adds value to bibliometric studies because it demonstrates, through time, the advancement and maturity of a given research topic. Academics are able to monitor volumes of scholarly publications over time and are, therefore, able to identify emergent themes, critical periods of growth, and possible saturation levels in the literature. Regarding the use of artificial intelligence (AI) in accounting education, the publication trend shows the accelerating integration of digital technology into educational practice. Increased publication activity suggests that researchers and educators are increasingly aware of the need to integrate contemporary technological innovations—automation, machine learning, and data analytics—into the accounting curriculum.

As noted by Donthu et al., 2021, , assessing publication activity enables scholars to "appreciate how interest in a subject has been generated and developed over a period, generally influenced by external factors or technology". This is particularly critical for fast-changing fields like artificial intelligence. Additionally, Zawacki-Richter et al., 2019 claim that shifts in technology, especially the proliferation of AI applications in education, tend to result in increased research output because teachers and educational institutions seek to comprehend, assess, and adopt these developments. Their systematic review revealed the surge in AI educational publications during the period of international initiatives in higher education.

The following illustration shows the 10 largest authors of published articles published in 2020 to 2024 on Table 2. The productivity of the top 10 researchers on the topic “AI in accounting education” in 2000–2025 indexed by Scopus, shows that the productivity of researchers ranges from 2–13 publications.

The research results of Damerji suggest that user perceptions-particularly perceived usefulness and simplicity of use-play an important mediating role between individuals' technological readiness and their adoption of artificial intelligence (AI) in accounting. Educational institutions and organizations must focus not just on giving access to AI technologies, but also on increasing users' confidence, trust, and knowledge of the benefits of incorporating AI into accounting.

In this study, an analysis of 52 Scopus-indexed articles from 2000 to 2025 reveals that research interest in AI within accounting education remained relatively limited until the 2020s. However, there was a significant upward trend starting around 2021, with a marked acceleration during the COVID-19 pandemic period (2020–2023), likely due to the increased adoption of online learning technologies and the need for more intelligent educational systems.

Table 2. Article development and citation resources

Rating	Citation	Title	Authors	Year	Resources
1	133	Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting	(Damerji & and Salimi, 2021)	2021	Accounting Education
2	127	Blockchain technology, business data analytics, and artificial intelligence: Use in the accounting profession and ideas for inclusion into the accounting curriculum	(Qasim & Kharbat, 2019)	2020	Journal of Emerging Technologies in Accounting
3	54	The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?	(Wood et al., 2023)	2023	Issues in Accounting Education
4	38	The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices	(Abdullah & Almaqtari, 2024)	2024	Journal of Open Innovation: Technology, Market, and Complexity
5	36	Artificial Intelligence: Reshaping the Accounting Profession and the Disruption to Accounting Education	(A. Holmes & Douglass, 2021)	2022	Journal of Emerging Technologies in Accounting
6	32	Challenges of education in the accounting profession in the Era 5.0: A systematic review	(Tavares et al., 2023b)	2023	Cogent Business and Management
7	29	The Impact of Artificial Intelligence on Expertise Development: Implications for HRD	(Ardichvili, 2022)	2022	Advances in Developing Human Resources
8	28	The evolution of accounting technology education: Analytics to STEM	(Moore & Felo, 2021)	2022	Journal of Education for Business
9	26	Artificial intelligence products reshape accounting: time to re-train	(Shaffer et al., 2020)	2020	Development and Learning in Organizations
10	24	Surfing the technology wave: An international perspective on enhancing teaching and learning in accounting	(Ghatrifi et al., 2023)	2023	Computers and Education: Artificial Intelligence

Source: Data processed

Analysis of researcher country

It is essential for bibliometric studies to analyze the geographical distribution of research output in order to understand how different regions contribute to the development of a specific scientific field. This analysis aids in pinpointing the countries at the forefront of discussions about cc, those that are on the rise, and areas that may lack research. Grasping the country of origin of authors sheds light on the global spread of knowledge, collaboration trends, and how economic or educational infrastructure affects research productivity.

Table 3 presents data regarding the origin countries of researchers for articles published between 2007 and 2025. Since 2007, there have been 12 publications in the United States on AI in Accounting Education. China holds the second position, with 9 publications. Subsequently, Indonesia ranked third with 6 publications, and Australia occupied the thirteenth spot with 3 publications.

Table 3. Countries where Artificial Intelligence (AI) in Accounting Education research has been published.

Rangking	Countries	Number of Publications
1	United States	12
2	China	9
3	Indonesia	6
4	Australia	3
5	Portugal	3
6	United Arab Emirates	3
7	Bahrain	2
8	Germany	2
9	India	2
10	Lebanon	2

Source: Data processed

Only the top 10 countries out of 37, with a cumulative total of 75 publications, are listed in Table 3. The study excludes all other countries in the analysis due to having fewer than one publication, rendering them irrelevant for inclusion. The variation in the number of documents can be attributed to the fact that most journals are based in either China or the USA.

Term Analysis

Figure 3 shows a network visualization map of the relationships between words in articles published from 2021 to 2024. The keywords that appear most frequently are Artificial Intelligence, Accounting Education, higher educations, dan students.

Artificial Intelligence represents a transformative technology increasingly integrated into accounting education, reshaping teaching methods, curriculum content, and the required competencies for future accountants. Accounting education, typically situated within higher education institutions, leverages AI to prepare students for the evolving demands of the profession. Students are the primary beneficiaries, with many studies focusing on their perceptions, digital readiness, and the impact of AI on their learning experience. In the network visualization, these terms usually appear in the same cluster and are linked by strong co-occurrence ties, reflecting their significant conceptual association.

The information depicted in the Figure. 3 illustrates the connections between words. The most prominent word is represented by the largest node. There are three colours cluster:

1. Cluster 1 : high educations, students, education computing, engineering education, and personal training.
2. Cluster 2 : accounting education, accounting profession, data analytics, big data, and blockchain.
3. Cluster 3 : artificial intelligence, technology readiness, accounting, ChatGPT, and artificial intelligence techno.

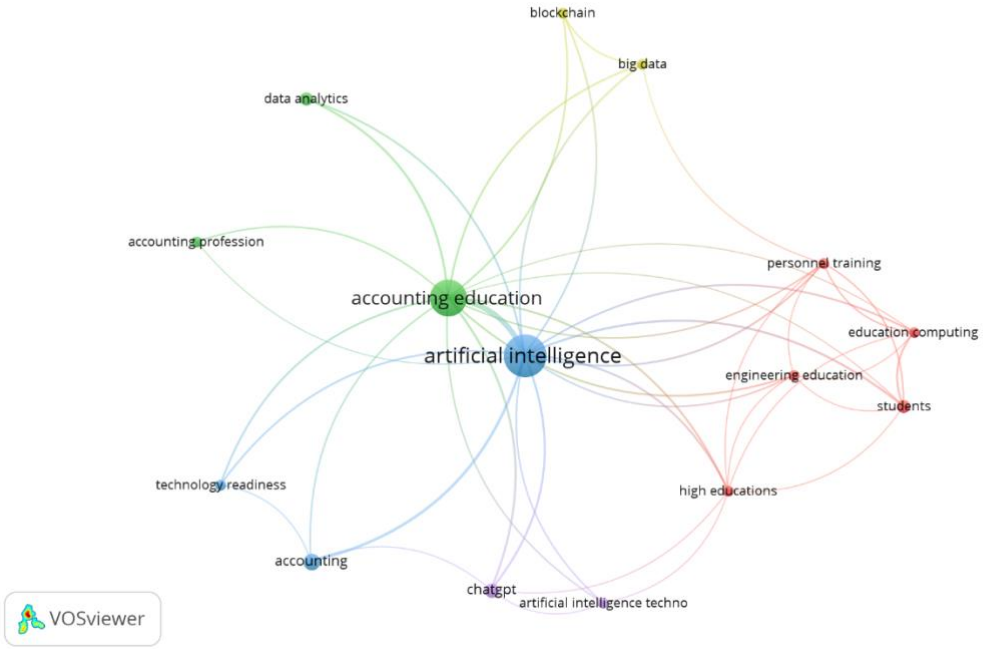


Figure 3. Network Visualization (co-occurrence).

The occurrence value in cluster 1 indicates that when keywords such as "Higher Education," "Students," "Educational Computing," "Engineering Education," and "Personal Training" appear in the red cluster, it indicates that these topics frequently co-appear in the same research contexts and are conceptually connected. This suggests a thematic focus on how technology, particularly computing and engineering advancements, is integrated into educational environments at the higher education level, with a strong emphasis on student engagement and personalized learning or training approaches. The co-occurrence strength within this cluster 1 reflects how education is adapting to new technological tools to enhance student learning experiences, especially in more technical or specialized fields.

The occurrence value in cluster 2 indicates that keywords such as "Accounting Education," "Accounting Profession," "Data Analytics," "Big Data," and "Blockchain" are also connected, but from a slightly different thematic perspective compared to the red cluster. In the cluster 2, the focus tends to shift toward the practical application and professional integration of technological tools in accounting. Here, research emphasizes how educational institutions are adapting curricula to include training on data analytics, big data management, and blockchain technologies, ensuring that graduates are equipped to meet the evolving demands of the accounting profession. The co-occurrence of these terms in cluster 2 reflects a more skill-oriented and practice-driven approach, highlighting the need for accountants to possess advanced technological capabilities to remain competitive in the digital economy.

The occurrence value in cluster 3 indicates that where keywords like "Artificial Intelligence," "Technology Readiness," "Accounting," "ChatGPT," and "Artificial Intelligence Technology" are closely grouped. Cluster 3 reflects a research theme centered on the readiness and adoption of AI technologies, particularly in the context of accounting. The frequent co-occurrence of these terms highlights an emerging focus on how prepared individuals, organizations, and educational institutions are to integrate AI tools like ChatGPT into accounting practices and learning environments. Studies within this cluster often explore factors influencing technology acceptance, the impact of AI on accounting processes, and the role of AI-driven tools in transforming both education and professional accounting work. Cluster 3 thus represents a forward-looking perspective emphasizing innovation, digital transformation, and the evolving relationship between AI technologies and the accounting field.

The co-occurrence data results reveal a connected relationship among the keywords that represent the research's main points. Results derived from co-occurrence data organized by clusters can bolster the explanation developed regarding the occurrence.

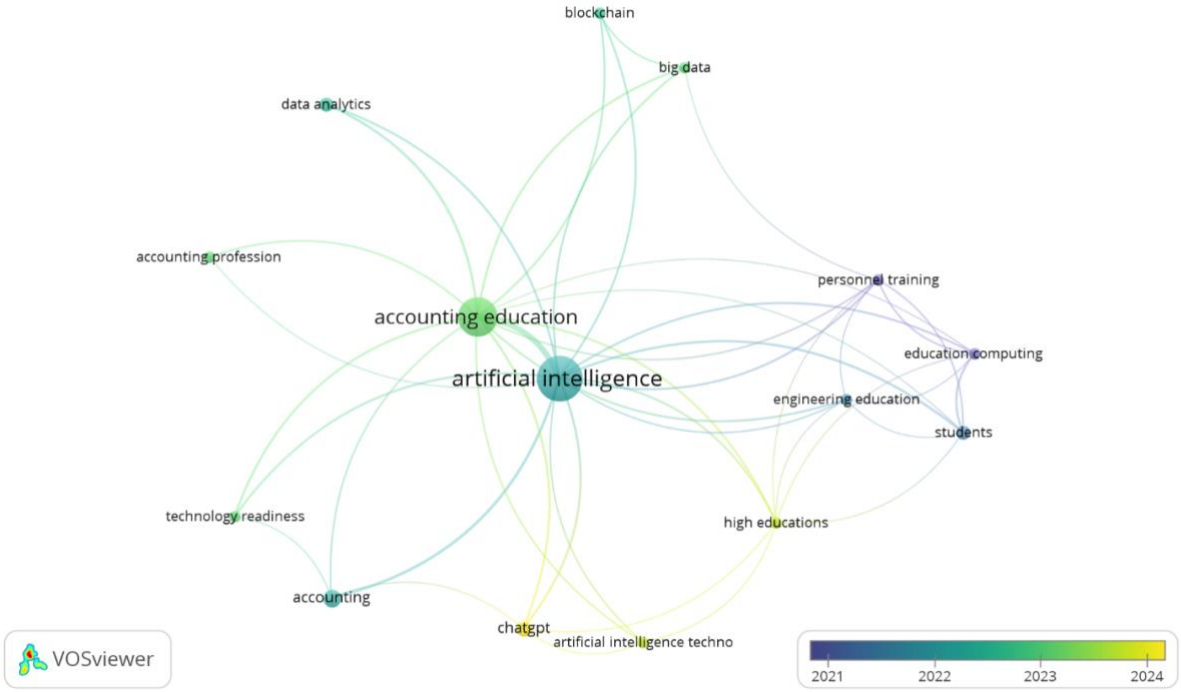


Figure 4. Terms Overlay Visualization of VOS Viewer.

The overlay visualization shows the historical traces of AI in Accounting Education research as processed by VOSViewer. A darker representation of the bibliometric analysis indicates a longer duration of research activity; if the visualization indicates a lighter hue, then the research will take place soon.

Figure 4 illustrates the outcomes of VOSViewer processing to generate an overview for the period from 2021 to 2024. In the overlay visualization for 2021, it appears as a dark network, becoming progressively brighter in the subsequent years. Figure 4 shows the latest subjects related to AI in Accounting Education, represented as an overlay visualization for a term. Figure 4 indicates that ChatGPT, artificial intelligence techno, and higher education are relatively new aspects of AI in Accounting Education research.

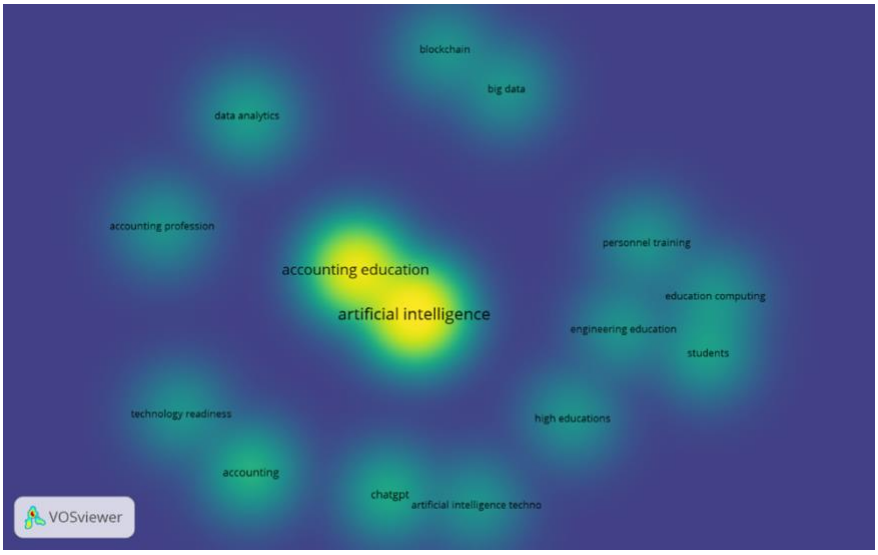


Figure 5. Density Overlay Visualization of VOS Viewer.

Figure 5 presents a density visualization of the term, highlighting aspects of AI in Accounting Education that are seldom examined. As indicated by Figure 5, artificial intelligence, engineering

education, personal training, big data, blockchain, and data analytics are seldom examined by researchers in the field of Artificial Intelligence in Accounting Education. These angles represent innovative concepts or elements that scientists can explore in the future.

CONCLUSION

This study aimed to map and analyze global research trends in the field of Artificial Intelligence (AI) in Accounting Education from 2000 to 2025 through a bibliometric approach using VOSviewer. The findings from the term co-occurrence analysis provide critical insights into the conceptual structure and emerging directions within the field. The network visualization revealed that key terms such as Artificial Intelligence, Accounting Education, Higher Education, and Students are strongly interconnected, illustrating the transformative role AI plays in reshaping accounting education, particularly at the higher education level. Students are central in this evolution, with research focusing on their digital readiness and learning experiences in AI-enhanced environments.

The analysis results were able to group the keywords into three major thematic categories. In cluster 1, we noted an accent on the incorporation of technological innovations in higher education with particular attention to student involvement and custom training methods. In cluster 2, we noted that the expansion in steering accounting education shifted focus toward practical training in data analytics, big data, and blockchain technologies for developing skilled practitioners who can meet the changing demands of the accounting profession. In cluster 3, we observed the adoption of technology with an emphasis on preparedness to use AI tools such as ChatGPT and consideration of AI's impact on accounting and education.

The overlay visualization provided additional insights supporting these findings by depicting the chronological progression of research development activities. There is a more substantial emergence of research areas such as ChatGPT, Artificial Intelligence Technology, and Higher Education from 2021 to 2024, which indicates that there has been some progress in the emphasis toward sophisticated AI technologies in accounting education. Moreover, the density visualization highlighted that Artificial Intelligence Technology, Engineering Education, Personal Training, Big Data, Blockchain, and Data Analytics are still less studied, which suggests some focus for future research.

As a whole, the findings reveal a high level and increasing interest toward the application of AI technologies in accounting education, which represents some advanced research concepts along with available gaps in the work. This type of analysis sheds light on how rapidly academia is evolving with changes in technology and outlines the direction for further academic research in the discipline.

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