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Application of Artificial Intelligence in Accounting Education: A Bibliometric Study

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Introdução

Technological advancements impact accounting, requiring new skills. The passing rate for the CFC Sufficiency Exam in Brazil is declining, highlighting the need for effective educational strategies. Artificial Intelligence (AI) emerges as a potential tool to personalize learning and automate administrative tasks, improving educational outcomes and better preparing students for the job market.

Problema de Pesquisa e Objetivo

What are the trends and patterns in scientific publications regarding the application of AI in accounting education? This study aims to analyze the current state of AI utilization in accounting teaching, identifying research trends, key authors, institutions, and focal areas. Using bibliometric techniques on documents from Web of Science and Scopus, the research seeks to provide a comprehensive and structured overview of AI's role in enhancing preparation for Brazil's Federal Accounting Council Exam.

Fundamentação Teórica

Recent studies highlight the growing impact of AI in accounting education. AI personalizes the learning experience and automates administrative tasks, allowing educators to focus more on student interaction (Meroto et al., 2024; Picão et al., 2023). However, ethical challenges persist, including concerns about privacy and data security (Leão De Souza et al., 2023). Accounting education must adapt to prepare students for the future job market by integrating emerging technologies into curricula (Birt et al., 2023; Handoyo, 2024).

Discussão

Citation analysis reveals a surge in AI research in accounting education since 2019. Prominent journals include "Accounting Education" and "Journal of Emerging Technologies in Accounting." Co-citation and co-authorship analyses highlight influential authors and institutions, such as Qasim A. and the University of North Carolina. Thematic analysis identifies central themes like AI, deep learning, and data analytics. Research clusters illustrate the integration of emerging technologies into accounting curricula, emphasizing innovative pedagogical methods

Conclusão

The application of AI in accounting education is growing, driven by technological progress and the need for new skills. This study provides a detailed bibliometric analysis of AI research trends in accounting education, highlighting key authors, journals, and themes. Findings suggest that incorporating AI into accounting curricula can significantly enhance educational outcomes and professional practices. Addressing economic and institutional challenges is essential for countries like Brazil to improve AI adoption in accounting education.

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