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Daftar Lampiran

Lampiran 1 Hasil Olah Data Pencarian Scopus

No	Nama Penulis	Judul Artikel	Tahun	Sumber Jurnal	Lingkup Akuntansi	Tahapan Penelitian										Apikasi AI	Temuan Konsiderasi Etika				
						Mengembangkan Pertanyaan Penelitian	Mencari dan Mengevaluasi Literatur	Memilih Pendekatan Penelitian	Memilih Metode Penelitian	Mendapatkan Akses ke Laman Penelitian dan	Studi Pencerobohan (Pilot Study)	Pengambilan Sampel	Pengumpulan Data	Analisis Data	Sosialisasi dan Implementasi		Integritas Akademik	Transparansi, Akurabilitas, dan Keamanan	Akuntansi dan Profe	Penggunaan Data	Keadilan (Fairness)
1	Slawo F.; Wysocki P.	Transfer learning and textual analysis of accounting disclosures: Applying big data methods to small(er) datasets	202	Accounting Horizons	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian					
2	Back B.; Takvonen J.; Vanharanta H.; Visa A.	Comparing numerical data and text information from annual reports using self-organizing maps	200	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	Jaringan saraf (neural networks) dalam bentuk peta yang terorganisir sendiri (self-organizing maps/SOMs), digunakan sebagai alat baru untuk menganalisis informasi teks dalam laporan tahunan perusahaan	Machine Learning, Artificial Neural Network	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian						
3	Koreff J.; Baudot L.; Sutton S.G.	Exploring the Impact of Technology Dominance on Audit Professionalism through Data Analytic-Driven Healthcare Audits	202	Journal of Information Systems	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	1. Pemrograman algoritma yang memandu alat yang mendukung AI seperti healthcare audit data analytics (H-ADA) dapat mengurangi bias dan keterbatasan yang melekat pada penilaian manusia, kemudian secara mandiri mengadopsi algoritme asli berdasarkan situasi yang dihadapi dengan cara yang tidak sesuai dengan yang diharapkan yang selanjutnya dapat menimbulkan pertimbangan etis						
4	Smith-Lacroix J.-H.; Durocher S.; Gendron Y.	The erosion of jurisdiction: Auditing in a market value accounting regime	201	Critical Perspectives on Accounting	Pengauditor	✓	✓			✓		✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian						

5	Guenther D.A.; Peterson K.; Seany J.; Williams B.M.	How Useful Are Tax Disclosures in Predicting Effective Tax Rates? A Machine Learning Approach	202	Accounting Review	Perpejakan	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning digunakan untuk menganalisis data dan membuat prediksi ETRs, termasuk perbandingan dengan perilaku analis serta evaluasi kebergunaan setiap flur review	(1) AI Services (2) Machine Learning (3) XAI	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
6	Debreney R.; Gray G.L.	The production and use of semantically rich accounting reports on the Internet: XML and XSL	200	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
7	Hunt J.O.S.; Rosser D.M.; Rowe S.P.	Using machine learning to predict auditor switches: How the likelihood of switching affects audit quality among non-switching clients	202	Journal of Accounting and Public Policy	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penggunaan teknik machine learning untuk mengidentifikasi kemungkinan pergantian auditor oleh sebuah perusahaan mencakup prediksi dan temuan terkait	(1) AI Services (2) Machine Learning, Data Analytics	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
8	Mascha M.F.; Smedley G.	Can computerized decision aids do "damage"? A case for tailoring feedback and task complexity based on task	200	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
9	Van Der Veeken H.J.M.; Wouters M.J.F.	Using accounting information systems by operations managers in a	200	Management Accounting Research	Sistem Internal Akuntansi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
10	Commerford B.P.; Dennis S.A.; Joe J.R.; Ulla J.W.	Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence	202	Journal of Accounting Research	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
11	Abitar K.; Gerges A.M.; Kibria H.; Hussainey K.	Auditing in times of social distancing: the effect of COVID-19 on auditing quality	202	International Journal of Accounting and Information Management	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
12	Busco C.; Quattrone P.	Exploring How the Balanced Scorecard Engages and Unfolds: Articulating the Visual Power of Accounting Inscriptions	201	Contemporary Accounting Research	Akuntansi Manajemen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
13	van Zijl W.; Maroun W.	Discipline and punish: Exploring the application of IFRS 10 and	201	Critical Perspectives on Accounting	Akuntansi Keuangan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
14	Brown N.C.; Crowley R.M.; Elliott W.B.	What Are You Saying? Using topic to Detect Financial Misreporting	202	Journal of Accounting Research	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	meningkatkan algoritma pemodelan topik Bayesian pada narasi 10-K (laporan tahunan perusahaan) untuk menentukan dan mengukur lonjakan topik	Machine Learning, Bayesian Modelling	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian

15	Mascha M.F.	The effect of task complexity and expert system types on the acquisition of procedural knowledge: Some new evidence	200	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Common Sense Reasoning, Expert System	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
16	Pickard M.D.; Cokins G.	From bean counters to bean growers: Accountants as data analysts—a customer profitability example	201	Journal of Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning, Data Mining	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
17	Krieger F.; Drewe P.; Velte P.	Explaining the (non-) adoption of advanced data analytics in auditing: A process theory	202	International Journal of Accounting Information Systems	Pengauditar	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
18	Zhang C.; Issa H.; Rosario A.; Soegaard J.S.	Robotic Process Automation (RPA) Implementation Case Studies in Accounting: A Beginning to	202	Accounting Horizons	Akuntansi Secara Umum, Pengauditar	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
19	Busco C.; Riccaboni A.; Scapens R.W.	Trust for accounting and auditing for business	200	Management Accounting Research	Akuntansi Manajemen	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
20	Han H.; Shivkoti R.K.; Jarvis R.; Mondt C.; Botchie D.	Accounting and auditing with Blockchain technology and artificial intelligence: A literature review	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum, Pengauditar	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
21	Chabrak N.; Daidj N.	Error: Widespread misuse	200	Critical Perspectives on Accounting	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
22	Borgato B.; Marchini P.L.	Auditors' perceptions of integrated reporting assurance: insights from	202	Mediter Accounting Research	Pengauditar	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
23	Bao Y.; Ke B.; Li B.; Yu Y.; Zhang J.	Detecting Accounting Fraud in Publicly Traded U.S. Firms Using a Machine Learning Approach	202	Journal of Accounting Research	Pengauditar, Akuntansi Forensik	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning, Ensemble Method	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
24	Rahimikia E.; Mohammadi S.; Rahmani T.; Ghazanfari M.	Detecting corporate tax evasion using a hybrid intelligent system: A case study of Iran	201	International Journal of Accounting Information Systems	Pengauditar, Akuntansi Forensik, Perpajakan	✓	✓	✓	✓	✓	✓	✓	✓	✓	AI Services, Intelligent System	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	

25	LI S.; Fisher R.; Falta M.	The effectiveness of artificial neural networks applied to analytical procedures using high level data: a simulation analysis	202	Meditari Accountancy Research	Pengauditor	✓	✓	✓	✓	Penggunaan Artificial Neural Networks untuk melatih model menggunakan data yang memiliki kesalahan materi yang sengaja dimasukkan untuk menguji teknik							Machine Learning, Artificial Neural Networks	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
26	Griffith E.E.	Auditors, Specialists, and Professional Jurisdiction in Audits of Fair Values	202	Contemporary Accounting Research	Pengauditor	✓	✓	✓	✓			✓	✓					Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
27	Sun T.S.	Applying deep learning to audit procedures: An illustrative framework	201	Accounting Horizons	Pengauditor	✓	✓	✓	✓	Mengilustrasikan kemampuan deep learning untuk diterapkan dalam prosedur audit							Machine Learning, Deep Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
28	Jackson D.; Allen C.	Enablers, barriers and strategies for adopting new technology in accounting	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓		Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
29	Zhang C.; Zhu W.; Dai J.; Wu Y.; Chen X.	Ethical impact of artificial intelligence in managerial accounting	202	International Journal of Accounting Information Systems	Akuntansi Manajemen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tidak ada penggunaan AI dalam penelitian	1. Akuntabilitas harus dibagi di antara pemangku kepentingan dan penggunaan AI dalam akuntansi managerial 2. Pengembangan sistem harus mengikuti standar teknis, peraturan, dan kode etik dan menciptakan sistem yang andal dan dapat dipercaya tanpa bias 3. Manajer harus menetapkan kebijakan untuk penerapan dan penggunaan AI serta memastikan kode etik dan mekanisme pemertanian 4. Pemangku kepentingan harus berbagi tanggung jawab untuk menghilangkan atau mitigasi risiko etika seperti bias atau distorsi oleh AI serta perilaku tidak etis karena ketidakmampuan pengguna 5. Analisis sistem harus terlibat dalam diskusi menyeluruh dengan akuntan managerial untuk mengidentifikasi risiko etika
30	Deaven T.; Kim S.; Lee L.	Algorithm aversion, emotions, and investor reaction: Does disclosing the use of AI influence investment decisions?	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Robotics and Automation, Human-AI Interaction	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
31	Farber D.B.	Restoring trust after fraud: Does corporate governance matter?	200	Accounting Review	Pengauditor Forensik, Tata Kelola Perusahaan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian

36	Banker R.D.; Frost T.S.; Tripathi M.K.	The Determinants of InformationWeek 500 Selection and its Implications: A Textual Analysis Approach	202	Journal of Information Systems	Sistem Informasi Akuntansi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LDA (Latent Dirichlet Allocation) dan analisis bag-of-words digunakan untuk menganalisis teks dari deskripsi bisnis perusahaan untuk mengidentifikasi tiga determinan dari seleksi IW500: prospek bisnis, sumber, dan kelayakan	Natural Language Processing, Text Mining	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
37	Alles M.G.; Gray G.L.	Will the medium become the message? A framework for understanding the coming automation of the audit process	202	Journal of Information Systems	Pengauditor	✓	✓										Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
38	Boritz J.E.; Stratopoulos T.C.	AI and the Accounting Profession: Views from Industry and Academia	202	Journal of Information Systems	Akuntansi Secara Umum	✓	✓	✓									Tidak ada penggunaan AI dalam penelitian	1. Banyaknya buku terkait kepatuhan yang tidak disengaja yang dilakukan oleh sistem pendukung keputusan otomatis dan predikif (O'Neil 2016; Redden, Brand, dan Tarlowe 2020) yang memicu perlunya menyelesaikan masalah etis terkait AI di bidang akuntabilitas pribadi, keselamatan dan keamanan, transparansi dan penjelasan, keadilan dan non-diskriminasi, kendali manusia atas teknologi, tanggung jawab profesional, dan nilai kemanusiaan (Field, Achto, Hilliges, Nagy, dan Srikanar 2020)	1. Penelitian memperjelaskan peran profesional akuntansi selubung dengan permasalahan etika dari penggunaan sistem pendukung keputusan otomatis dan predikif
39	Ranta M.; Ylisen M.; Järvenpää M.	Machine Learning in Management Accounting Research: Literature Review and Pathways for the Future	202	European Accounting Review	Akuntansi Manajemen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Metode machine learning digunakan untuk menganalisis data yang telah dikumpulkan, menguji dan mengembangkan teori melalui proses induksi dan abduksi	(1) AI Services (2) Machine Learning (3) XAI	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
40	Hunt E.; Hunt J.; Richardson V.J.; Rosser D.	Auditor Response to Estimated Misstatement Risk: A Machine Learning Approach	202	Accounting Horizons	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Advanced machine learning techniques digunakan untuk mengestimasi risiko kesalahan (EMR - estimated misstatement risk) yang kemudian dianalisis terkait dengan penilaian risiko auditor dalam praktik seperti biaya	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	

54	De Villiers R.	Seven principles to ensure future-ready accounting graduates – a model for future research and practice	202	Meditari Accountancy Research	Pendidikan Akuntansi	✓	✓	✓	✓							Tidak ada penggunaan AI dalam penelitian	1. Menyoroti pandangan Koifmann mengenai peran universitas untuk memperbaiki pandangan mengenai pemerataan teknologi untuk masing-masing individu	1. Adanya kekhawatiran mengenai etika AI dalam mengambil keputusan yang berdampak serius pada manusia, seperti nilai kredit, penerimaan dan promosi, perawatan medis dan pencegahan kejahatan serta hukuman
55	Calderon T.G.; Cheh J.L.	A roadmap for future neural networks research in auditing and risk assessment	200	International Journal of Accounting Information Systems	Pengauditan	✓	✓			✓						Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
56	Chen X.; Cho Y.H.; Dou Y.; Lev B.	Predicting Future Earnings Changes Using Machine Learning and Detailed Financial Data	202	Journal of Accounting Research	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Menerapkan metode machine learning dan menganalisis data keuangan yang sangat terperinci untuk memprediksi perubahan laba satu tahun ke depan	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
57	Bavareco R.S.; Neel L.C.; Victoria Barbosa J.L.; Antunes R.S.; da Rosa Righi R.; da Costa C.A.; Vanzin M.; Dornelles D.	Machine learning-based automation of accounting services: An exploratory case study	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Algoritma Machine Learning dan teknik Artificial Intelligence digunakan untuk mengoptimasi produktivitas riset dan pencatatan	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
58	Blankespoor E.; Hendricks B.E.; Miller G.S.	The Pitch: Managers' Disclosure Choice during Initial Public Offerings Roadshows	202	Accounting Review	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Mengklasifikasikan an kalimat-kalimat dalam roadshow pitch berdasarkan topik yang ditemukan dalam filing. Hal ini berkaitan dengan analisis perbedaan linguistik dan pengkategorian kalimat berdasarkan topik	Machine Learning, Text Mining	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
59	Li F.	The information content of forward-looking statements in corporate filings: A naive bayesian machine learning approach	201	Journal of Accounting Research	Akuntansi Keuangan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penggunaan Naive Bayesian machine learning algorithm untuk menganalisis informasi yang terkandung dalam pernyataan masa depan (forward-looking statements) dalam bagian Management Discussion and Analysis (MD&A) dari laporan keuangan 10-K dan 10-Q guna membantu menganalisis hubungan antara berbagai faktor dan tonalitas FLE dengan kinerja masa depan	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian

60	Callahan C.M.; Peters G.F.; Zhang J.H.	Debt contract strictness and auditor specialization	201	Journal of Business Finance and Accounting	Pengauditor Tata Kelola Perusahaan	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
61	Bertomeu J.	Machine learning improves accounting: discussion, implementation and research opportunities	202	Review of Accounting Studies	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
62	Hunt J.O.S.; Myers J.N.; Myers L.A.	Improving Earnings Predictions and Abnormal Returns with Machine Learning	202	Accounting Horizons	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
63	Dameri R.P.; Girelli R.; Resta M.	Neural networks in accounting: Clustering firm performance using financial reporting data	202	Journal of Information Systems	Akuntansi Keuangan, Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning, Neural Network	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
64	Grüning M.	Artificial Intelligence Measurement of Disclosure (AIMD)	201	European Accounting Review		✓	✓	✓	✓	✓	✓	✓	✓	✓	AI Services	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
65	Mahlendorf M.D.; Martin M.A.; Smith D.	Innovative Data-Use-cases in Management Accounting Research and Practice	202	European Accounting Review	Akuntansi Manajemen	✓	✓								Tidak ada penggunaan AI dalam penelitian	1. Meskipun alat berbasis Machine Learning untuk evaluasi kinerja mempunyai potensi untuk mengurangi kebawahan atau bias manusia yang terdapat dalam evaluasi subjektif, alat ini dapat menimbulkan sejumlah masalah lainnya mencakup implikasi moral/tetika dari penggunaan alat tersebut, kemungkinan terjadinya mencoba "mempermainkan" alat tersebut, atau persepsi keadilan dalam penggunaannya

66	Berkin A.; Aerts W.; Van Caneghem T.	Feasibility analysis of machine learning for performance-related attributional statements	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penelitian menggunakan lima klasifikasi supervised machine learning yaitu naive Bayes, logistic regression, support vector machines, random forests, dan decision trees. Analisis dilakukan dalam suatu kerangka kerja tiga tingkat hierarki untuk mengklasifikasi horizon dari pernyataan attributional.	(1) Machine Learning, Text Mining (2) Machine Learning, Support Vector Machine	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
67	Halman N.J.; Kartapanis A.; Schmidt J.J.	How do auditors respond to competition? Evidence from the bidding process	202	Journal of Accounting and Economics	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Mendeteksi proses penawaran audit (bidding) dengan menganalisis pandangan auditor non-tombant terhadap laporan SEC perusahaan publik	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
68	Zhang C.A.; Cho S.; Vasarhelyi M.	Explainable Artificial Intelligence (XAI) in auditing	202	International Journal of Accounting Information Systems	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penerapan dan demonstrasi teknik XAI seperti Local Interpretable Model-agnostic Explanations (LIME) dan Shapley Additive weight attributions (SHAP) dalam audit untuk menilai risiko ketidakefektifan material	(1) AI Services (2) Machine Learning (3) XAI	1. AI modern ditumai kurangnya transparansi dan kurang dapat ditafsirkan sehingga menyebabkan terbata-bata penerapan dan kekhawatiran mengenai etika 2. Penelitian Teknik XAI yaitu teknik yang memiliki potensi untuk meningkatkan keadilan (fairness) dan dipandang sebagai bagian dari "AI gelombang ketiga" karena dapat menghasilkan algoritma yang dapat menjelaskan dirinya sendiri mentingkat kembali karena itu etika AI modern	
69	Button S.G.; Holt M.; Arnold V.	"The reports of my death are greatly exaggerated"—Artificial intelligence research in accounting	201	International Journal of Accounting Information Systems	Akuntansi Secara Umum, Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Algoritma Machine Learning dan teknik Artificial Intelligence digunakan untuk memfasilitasi produktivitas riset dan penggunaan praktik expert system dalam bidang akuntansi	(1) AI Services (2) Machine Learning	1. Menyoroti pentingnya akreditasi untuk mengambil peran hari ini dalam profesinya dalam menyoroti permasalahan etika dan epistemologis yang muncul seiring dengan kemajuan praktik expert system dalam penggunaan teknik AI	
70	Evans L.; Honold K.	The division of expert labour in the European audit market: The case of	200	Critical Perspectives on Accounting	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
71	Kuzey C.; Uyar A.; Delen D.	An investigation of the factors influencing cost system functionality using decision trees, support vector machines and logistic regression	201	International Journal of Accounting and Information Management	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Menganalisis dan menguji beberapa model prediksi menggunakan teknik-teknik machine learning seperti decision trees, support vector machines, dan logistic	Machine Learning, Support Vector Machine	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	

72	Barth M.E.; LI K.; McClure C.G.	Evolution in Value Relevance of Accounting Information	202	Accounting Review	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penelitian menggunakan Classification and Regression Trees (CART) yaitu salah satu metode di bidang Machine Learning untuk membangun model prediktif. Penelitian juga menggunakan Lasso, alat lain dari Machine Learning untuk mengidentifikasi interaksi dua arah berdasarkan rata-rata koefisien standar absolut selama	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
73	Papik M.; Papiková L.	Detecting accounting fraud in companies reporting under US GAAP through data mining	202	International Journal of Accounting Information Systems	Pengauditor Akuntansi Forensik	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penggunaan dilasan teknik data mining (discriminant analysis, decision tree, k-nearest neighbours, repeated incremental pruning to produce error reduction, logistic regression, neural network, random forest, support vector machine) untuk mengembangkan model prediktif dataset	Machine Learning, Data Mining	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
74	Kokina J.; Blanchette S.	Early evidence of digital labor in accounting: Innovation with Robotic Process Automation	201	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
75	Arnold V.; Collier P.A.; Leeth S.A.; Rose J.M.; Sutton S.G.	Can knowledge based systems be designed to counteract desisting effects?	202	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
76	Rahman M.J.; Ziru A.	Clients' digitalization, audit firms' digital expertise, and audit quality: evidence from China	202	International Journal of Accounting and Information Management	Pengauditor	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
77	Loughran T.; McDonald B.	Textual Analysis in Accounting and Finance: A Survey	201	Journal of Accounting Research	Akuntansi Keuangan	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penggunaan teknik machine learning yaitu decision trees, support vector machines, dan logistic regression untuk mengidentifikasi dan menganalisa faktor-faktor yang memengaruhi cost system	Machine Learning, Support Vector Machine	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
78	Bochay K.; Brown S.V.; Lerner A.L.	Textual Analysis in Accounting: What's Next?	202	Contemporary Accounting Research	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian

79	O'Leary D.E.	Auditor environmental assessments	2003	International Journal of Accounting Information Systems	Pengauditan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
80	Gray G.L.; Chiu V.; Liu Q.; Li P.	The expert systems life cycle in AIS research: What does it mean for future AIS research?	2014	International Journal of Accounting Information Systems	Sistem Informasi Akuntansi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
81	Chee S.; Matsunaga S.; Wang S.	Effective board monitoring over earnings reports and forecasts: Evidence from CFO outside director	2022	Journal of Accounting and Public Policy	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian	
82	Duan H.K.; Vasiahelyi M.A.; Codesse M.; Alzamil Z.	Enhancing the government accounting information systems using social media information: An application of text mining and machine learning	2023	International Journal of Accounting Information Systems	Sistem Informasi Akuntansi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penerapan teknik text mining dan algoritma machine learning seperti Naive Bayes, Random Forest, dan XGBoost, pada data Twitter untuk menghasilkan informasi sebagai ukuran kinerja alternatif untuk	Machine Learning, Text Mining	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
83	El-Haj M.; Rayson P.; Walker M.; Young S.; Simaki V.	In search of meaning: Lessons, resources and next steps for computational analysis of financial discourse	2019	Journal of Business Finance and Accounting	Akuntansi Keuangan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	penggunaan metode "computational linguistics" (CL) untuk menganalisis riset utama dalam bidang akuntansi dan keuangan yang menterakan	Natural Language Processing, Computational Linguistics	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
84	Liang D.; Lin F.; Wu S.	Electronically auditing EDP systems: With the support of emerging information technologies	2001	International Journal of Accounting Information Systems		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Penggunaan computer-assisted auditing techniques (CAATs) dan pendekatan baru yang disebut "electronic auditing (EA)" yang melibatkan infrastruktur yang dibangun dengan dukungan teknologi informasi terkini, seperti teknologi keamanan internet dan agen pintar (intelligent agents). Implementasi dari EA menggunakan suatu sistem prototipe penelitian yang menaquin	Multi-agent Systems, Intelligent Agent	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian

92	Kummer, Tyge F; Yigitbasoglu, Ogan.	Looking beyond the hype: The challenges of blockchain adoption in accounting	2024	International Journal of Accounting Information Systems	Akuntansi Secara Umum	✓	✓	✓	✓	✓	✓	✓	✓	Tidak ada penggunaan AI dalam penelitian	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
93	An, Byeongchan; Bushman, Robert; Klaymenova, Anya; Tomy, Rinmy E.	Bank Supervision and Organizational Capital: The Case of Minority Lending	2024	Journal of Accounting Research	Pengauditan Internal	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning, Semisupervised Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian
94	Subedi, M.	Principles based accounting standards, audit fees and going concern: evidence using advanced machine learning	2024	International Journal of Accounting and Information Management	Pengauditan	✓	✓	✓	✓	✓	✓	✓	✓	Machine Learning	Tidak ada penjelasan mengenai etika penggunaan AI dalam penelitian