

The Impact of Artificial Intelligence on Accounting

Fahimeh Mirzaie^{1*}

¹ Instructor, Department of Accounting, Payame Noor University, Tehran, Iran

* Corresponding author email address: a64m46@pnu.ac.ir

E d i t o r	R e v i e w e r s
Luis Felipe Reynoso-Sánchez Department of Social Sciences and Humanities, Autonomous University of Occident, Los Mochis, Sinaloa, Mexico felipe.reynoso@uadeo.mx	Reviewer 1: Masoud Mirmoezi Department of Physical Education and Sport Sciences, Islamic Azad University, Central Tehran Branch, Tehran, Iran. Email: massoudmirmoezi@live.com Reviewer 2: Seyed Mohammad Hosseini Assistant Professor, Department of Health and Rehabilitation in Sports, Shahid Beheshti University, Tehran, Iran. Email: moh_hosseini@sbu.ac.ir

1. Round 1

1.1 Reviewer 1

Reviewer:

In the statement, "AI is a powerful tool that can make accounting processes faster, more accurate, and more efficient," provide specific examples or data to substantiate the claim and avoid overgeneralization.

The introduction does not adequately identify gaps in the current literature. Explicitly stating the novelty of this research in comparison to existing studies would clarify its contribution to the field.

In discussing "Automated Trading," the statement about AI improving efficiency lacks context. Include a case study or real-world example to illustrate how automated trading has impacted specific financial markets.

The assertion that AI reduces costs and detects fraud is compelling, but the data sources or case studies supporting these claims are missing. Integrate empirical evidence to validate the claims.

The discussion mentions, "AI improves accounting efficiency and quality," but does not critically assess its limitations. Include a balanced critique of challenges, such as reliance on data quality or bias in AI models.

Author revised the manuscript and uploaded the updated document.

1.2 Reviewer 2

Reviewer:

While the primary research question is introduced, its alignment with the methods and findings is not well-established. Revise the phrasing to explicitly connect the research question to the study's objectives.

In the section discussing Strong AI and Weak AI, the distinction between the two is clear but lacks citations for "Strong AI" applications in theory. Include references to foundational works in AI to enhance credibility.

The subsection on fraud detection states, "AI can identify suspicious patterns and signals," without detailing specific algorithms or models. Expanding on which machine learning techniques are employed would enrich the content.

The statement, "AI technology brings both opportunities and risks," is too broad. Provide specific projections or scenarios for AI's integration into accounting over the next decade.

While discussing shared service centers, the claim that they save "\$878,000" annually lacks context. Provide more details on the methodology used to calculate this saving.

Author revised the manuscript and uploaded the updated document.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.