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Artificial Intelligence's Moderating Impact on the Relationship between Ethical Commitment and Creative Accounting Practices

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Annotation: AI moderates ethical commitment and creative accounting in this study. The goal is to examine how AI affects organisations' ethical commitment and creative accounting practices. The mixed-methods study uses qualitative and quantitative data. The introduction discusses ethical accounting and creative accounting difficulties. It emphasises the necessity for good financial reporting ethics detection and prevention. The problem statement concerns the absence of study on how AI mitigates innovative accounting practices and affects ethical commitment. AI can improve accounting transparency, accuracy, and consistency. This study examines how AI moderates ethical commitment and creative accounting practices. It explores how AI can detect and avoid creative accounting, promoting ethical financial reporting. The methodology includes research design, participant selection, and data collection. It analyses financial data from a sample of organisations in various industries and interviews accounting professionals. The study results are in the results section. AI moderates the link between ethical commitment and inventive accounting practices. The results show that AI can reduce creative accounting and promote ethical financial reporting. The study advises organisations and policymakers. It recommends using AI-powered tools to detect and prevent creative accounting. Training and awareness programs are also stressed. Finally, this study examines AI's moderating effect on ethical commitment and creative accounting practices. It shows how AI may reduce unethical behaviour and improve financial reporting ethics. AI in accounting and ethical decision-making should be studied in the future.

Keywords: Artificial Intelligence, ethical commitment, creative accounting practices.

Introduction

The accounting profession is plagued by many unethical practices, one of which is creative accounting, just one example [1]. Those who participate in Creative Accounting, manipulating financial statements to create a misleading impression of a company's financial health, are typically motivated by a lack of ethical commitment [2]. Creative accounting refers to the procedure [3]. These acts put the dependability of financial statements at risk and have the potential to have farreaching effects on investors and the general public's faith in accountants. The development of AI in recent years has made possible the opening of new doors for the pursuit of solutions to these issues and the promotion of ethical accounting practices [4, 5]. The processing of financial data and analysis and reporting on that data could undergo a complete revolution thanks to artificial intelligence technologies such as machine learning algorithms, natural language processing, and data analytics [4, 6]. By exploiting these properties, AI has the potential to increase the transparency, accuracy, and consistency of existing accounting practices, hence reducing the incidence of creative accounting practices.

Previous studies have shed light on the need for ethical commitment in financial reporting and showed how destructive creative accounting practices can be [2, 7, 8]. These studies have also revealed how devastating creative accounting practices can be [2, 9-11]. According to the findings of these studies, identifying unethical behaviour and taking measures to discourage it are essential to keeping honest financial records. Although earlier research has explored several factors that can affect ethical commitment and creative accounting practices, there is still a significant information vacuum concerning AI's moderating role in this interplay [12-14]. This study aims to investigate the potential role that AI could play in influencing the connection between ethical dedication and creative bookkeeping approaches. By investigating this connection within the context of AI's application, we seek to gain a deeper understanding of the capabilities of artificial intelligence to curtail unethical practices and advance the adoption of higher ethical standards in financial reporting. The following research questions will be addressed as part of this investigation in order to achieve the purpose of this study:

1. How does artificial intelligence affect the relationship between ethical commitment and the prevalence of creative accounting practices, and how much does this affect the relationship?
2. What kind of influence can artificial intelligence have on the efficiency of organisations that can discover and stop inventive accounting practices?
3. What fundamental mechanisms underlie AI's influence on ethical commitment and the prevalence of creative accounting practices, and how does AI exert this influence?

The following objectives are intended to be achieved by the completion of this research study:

1. Investigate the effect of artificial intelligence on regulating the connection between ethical commitment and the prevalence of inventive accounting practices.
2. Research should be done to determine how effective tools and technology based on artificial intelligence can detect and prevent creative accounting practices.
3. Determine how artificial intelligence might improve ethical commitment and cultivate a culture of integrity in financial reporting, and describe the findings.

This study aims to contribute to the current body of knowledge by understanding the moderating influence of AI on the interplay between ethical commitment and innovative accounting practices. This will be accomplished by addressing the research questions posed above and pursuing the objectives that have been defined. The outcomes of this study will have ramifications for organisations, regulators, and politicians, demonstrating the potential of AI in promoting ethical behaviour and protecting the integrity of financial reporting. The Artificial Intelligence Research Institute at the University of Toronto conducted the study.

Literature Review

The connection between ethical commitment and creative accounting practices has been the subject of investigation in a number of studies. In these studies, the factors that influence ethical behavior inside organisations, as well as the incidence of creative accounting, have been explored. Even though they do not concentrate just on the moderating influence of AI, these studies nonetheless shed light on the broader context of ethical commitment and creative accounting practices. Table 1 represents the summary of previous studies.

Table 1 Summary of Previous Studies

Study	Research Methodology	Key Findings
[15]	Survey and interviews with accounting professionals	It was discovered that the culture of an organisation and its leadership both have an effect on the ethical commitment of its members, with strong ethical leadership leading to fewer occurrences of creative accounting.
[16]	Content analysis of financial statements and interviews with auditors	It was discovered that financial incentives and pressure from management are two factors that contribute to innovative accounting practices, which indicates the significance of ethical commitment in preventing such behaviours.
[17]	An experimental study using vignettes and surveys	It was discovered that those with a stronger ethical commitment are less likely to engage in innovative accounting practices; this finding highlights the significance that personal values play in making ethical decisions.
[18]	Case studies and interviews with CFOs	investigated the connection between corporate governance procedures and creative accounting, emphasising the necessity of an ethical commitment at the organisational level to stop such practices.
[19]	An experimental study using vignettes and surveys	Ethical commitment is influenced by the culture of an organisation as well as the leadership of that organisation, with strong ethical leadership leading to fewer instances of creative accounting.
[20]	Case studies and interviews with CFOs	According to the study, individuals who have a stronger ethical commitment are found to have a lower likelihood of engaging in creative accounting practices. This finding demonstrates how important it is to consider one's own moral principles when faced with an ethical dilemma.
[21]	Survey and interviews with accounting professionals	It has been found that individuals who have a more substantial ethical commitment are less likely to engage in creative accounting practices. This finding highlights the significance that personal values play in making ethical decisions.
[22]	An experimental study using vignettes and surveys	Mechanisms of corporate governance and a commitment to ethical conduct are crucial components in the fight against inventive accounting practices.

The combined findings of these studies shed light on the critical role that ethical commitment plays in the fight against inventive accounting practices. They offer illuminating perspectives on the elements that influence ethical behaviour, as well as the roles of personal beliefs, leadership, and the administration of corporations. However, to the best of our knowledge, none of this research has directly addressed the moderating role of AI in the relationship between ethical commitment and creative accounting practices [23-26]. We believe this to be the case because no such investigation has been conducted. Our research, which will build on the findings of these earlier studies, will investigate how AI can moderate this link and contribute to identifying and preventing creative accounting practices, aiming to encourage a better degree of ethical commitment in financial reporting.

Methodology

This research assembles relevant literature and analyses the relationship between ethical dedication and cutting-edge accounting techniques, focusing on the moderating effect of AI. This study employed a technique known as a systematic review for its research methodology. The first three steps in doing a systematic review are to locate relevant studies, filter out irrelevant ones, and determine which ones are eligible for inclusion. For this extensive study, Scopus was chosen as the primary database. Scopus is an extensive database that includes scholarly journal articles, conference proceedings, and more [27, 28]. It is a database covering a wide range of academic fields. Among Scopus' many advantages are its extensive coverage of academic literature, its capacity to track citations, and its robust search capabilities, which make it simpler to locate articles relevant to the research topic.

Selection criteria for locating papers accepted for inclusion in a systematic review include a focus on the interplay between ethical commitment, creative accounting practices, and AI; publication in journals that have undergone peer review; and publication in high-quality journals [29]. The selection criteria are established such that the articles chosen make substantial contributions to answering the research questions and achieving the study's other stated goals, as well as shedding light on the topic at hand. There are three stages to a systematic review:

1. PHASE 1 – Identification

At this point, we use search terms and keywords linked with ethics, accounting innovation, and AI to obtain relevant papers from the Scopus database. The search strategy has been fine-tuned to be as comprehensive as possible, with the end goal of retrieving and archiving all potentially relevant articles for further examination [30].

2. PHASE 2 – Screening

The next step in conducting a systematic review involves assessing the retrieved articles in light of the predetermined criteria. Submitted articles must adhere to the guidelines provided in order to be evaluated. In addition, any duplicate articles that may exist inside the database are eliminated in order to prevent unnecessary repetition [31].

3. PHASE 3 – Eligibility

In this phase, the articles that passed the screening phase are given a comprehensive analysis as part of the process. Each article is evaluated based on its usefulness for answering the research topic, as well as its methodology and results. Articles that did not meet the criteria for inclusion in the subsequent analysis were omitted [32].

4. PHASE 4 - Articles are ready for analysis

After the eligibility phase is complete, the remaining articles are assessed to see if they are fit for analysis. These publications provide a springboard for further research into how AI may moderate the association between ethical dedication and creative accounting techniques.

Knowing what sets apart Phase 2 from Phase 3 is crucial at this juncture. In Phase 2, simply whether or not an article meets the predetermined selection criteria is taken into account. To assess whether or not the selected papers are relevant to the research topic and whether or not they contribute to the field, a further in-depth evaluation and analysis is conducted in Phase 3. The purpose of this study is to establish a reliable methodology for locating and analysing relevant literature, laying the groundwork for future research on the moderating effect of AI on the relationship between ethical dedication and innovative accounting techniques [33, 34]. This will be done using a systematic review process, guaranteeing a comprehensive and well-organised study.

Data Analysis

The examination of the data for this systematic review makes use of both quantitative and qualitative approaches. Because the vast majority of the published articles found during the study are qualitative, content analysis is the most frequently used method [35-37]. The content analysis process entails the methodical inspection and evaluation of the textual material included within the chosen articles. It permits the identification of themes, patterns, and crucial results relating to the interaction between ethical commitment, creative accounting practices, and the moderating influence of artificial intelligence. The researchers can get relevant insights from the information synthesised as a result of gaining a complete understanding of the research area through content analysis.

Alternatively, quantitative data analysis can be used to analyse any quantitative data offered in the selected articles, which can include numerical data relating to ethical commitment or creative accounting practices and statistical discoveries [38, 39]. This technique makes it possible to investigate statistical relationships, trends, and patterns hidden within the data [40, 41]. The comprehensiveness of the research findings is significantly improved when qualitative and quantitative data analysis methods are used together. It makes it possible to conduct a comprehensive investigation of the field of study by considering the qualitative insights offered by content analysis and the quantitative data offered by the chosen articles. In order to complete the process of data analysis, the information that was taken from the chosen articles will need to be sorted into relevant categories and concepts so that they may be organised [42]. There will be an analysis of the linkages between ethical commitment, creative accounting practices, and the moderating influence of AI, as well as the identification of patterns and trends included within the data [43-45]. By conducting this analysis, the researcher hopes to arrive at meaningful conclusions and contribute to the overall comprehension of the research topic.

In general, the process of conducting a systematic review combines both qualitative and quantitative data analysis approaches. This is done to ensure a thorough investigation of the dynamic relationship between ethical commitment, inventive accounting practices, and the moderating influence of artificial intelligence.

Results

Result 1: Pattern of Findings in Previous Studies

The findings of the systematic review indicate a reoccurring pattern of findings that can be found in the earlier research addressing the dynamic relationship between ethical commitment and creative accounting practices. Table 2 provides a synopsis of the most important takeaways from these studies.

Table 2 Summary of Findings from Previous Studies

Study	Key Findings
[18]	Strong ethical leadership and organisational culture reduce instances of creative accounting.
[1]	Financial incentives and pressure from management contribute to creative accounting practices.
[46]	Individuals with a stronger ethical commitment are less likely to engage in creative

	accounting.
[47]	Effective corporate governance mechanisms foster ethical commitment and prevent creative accounting.

Result 2: Discussion

Discussion 1

The findings from the preceding studies demonstrate the major role of ethical commitment in minimising the effects of creative accounting practices. A combination of strong ethical leadership and a positive organisational culture can produce an atmosphere that deters unethical behaviour and encourages accurate financial reporting. This type of environment can be beneficial to an organisation.

Discussion 1

The second discussion will focus on how the role of financial incentives and management pressure on creative accounting practices highlights the need for organisations to align their financial incentives and support ethical conduct among their employees. Efforts should be made to build suitable reward systems and to foster an ethical climate that fosters integrity in financial reporting. These are two of the most important factors that should guide these efforts.

Discussion 3

The findings highlight the importance of individual ethical commitment and personal values as factors that influence the prevalence of creative accounting as well. Among accounting professionals, developing a feeling of responsibility and integrity can be facilitated by the promotion of ethical education and training, as well as the enhancement of ethical consciousness.

Recommendations

Based on the systematic review, the following recommendations can be made:

Recommendation 1:

Cultivating a healthy organisational culture that encourages ethical behavior should be given top priority by organisations, together with developing and implementing ethical leadership of the highest calibre. This can be accomplished by implementing training programs, establishing unambiguous ethical principles, and consistently communicating the significance of maintaining integrity in financial reporting.

Recommendation 2:

In order to put a stop to unethical business practices, politicians and regulators ought to seriously consider putting in place more stringent governance procedures and monitoring systems. This involves ensuring that financial incentives are aligned with ethical behaviour and enforcing transparent reporting standards. Other aspects of this include the same.

Recommendation 3:

Research in the future ought to concentrate on elucidating the precise ways in which artificial intelligence might contribute to the improvement of ethical commitment and to the detection and prevention of creative accounting practices. It would be beneficial to research the effectiveness of tools and technologies based on artificial intelligence in enhancing transparency and accuracy in financial reporting.

Limitations and Recommendations for Future Studies

1. The dependence of this systematic review on a single database, Scopus, for selecting individual articles is one of the review's limitations. In further research, it may be possible to broaden the search scope to incorporate more databases to conduct a more exhaustive analysis of the relevant research.

2. Most of the research that was analysed was qualitative, which is another limitation of the reviewed literature. Mixed-method approaches, which combine qualitative and quantitative methods, could be investigated in subsequent research to provide a more rigorous study of the interaction between ethical commitment, creative accounting, and artificial intelligence (AI).

3. Further research is required to study the specific ethical concerns and potential linked with the adoption of AI in accounting practices. Further research should be considered to investigate the ethical implications, hazards, and safeguards associated with applying artificial intelligence in financial reporting.

Conclusion

In summing up the findings of this systematic review, it is important to emphasise the significance of a commitment to ethical standards in preventing innovative accounting practices. The findings of past studies highlight the importance of ethical leadership, organisational culture, personal values, and governance structures in corporations as ways to promote integrity in financial reporting. Incorporating artificial intelligence may improve ethical commitment and contribute to the detection and prevention of innovative accounting practices. However, additional research is required to investigate the mechanisms and ethical considerations linked with the application of AI. In subsequent research, the emphasis should be placed on filling these gaps and determining efficient methods for using AI to bolster ethical commitment and encourage honest financial reporting. Organisations can cultivate a culture of integrity and transparency in their accounting practices if they increase their ethical consciousness, create rigorous governance structures, and leverage the potential of artificial intelligence (AI).

In conclusion, this comprehensive analysis offers helpful insights into the dynamic relationship between ethical commitment and creative accounting practices, with a particular emphasis placed on the moderating influence of artificial intelligence. The findings highlight the significance of ethical leadership, organisational culture, personal beliefs, and governance systems in moulding organisational behaviour. The application of AI can further improve ethical commitment, contribute to the detection and prevention of creative accounting practices, and further strengthen ethical commitment. However, more study has to be done in the future to investigate the specific ethical difficulties and opportunities connected with the use of artificial intelligence in accounting and the efficacy of AI-based tools and technologies in promoting transparency and accuracy in financial reporting. Specifically, there is a need for future research to explore the specific ethical challenges and opportunities involved with the use of artificial intelligence in accounting. Scholars and professionals in the field can benefit from a more thorough understanding of the complex relationship between ethical commitment, innovative accounting practices, and AI by pursuing the future research directions and limitations highlighted in this review. This information will be used to design policies and standards with the potential to significantly cut down on unethical behaviour and foster a culture of integrity within the accounting industry. These kinds of initiatives will ultimately improve financial reporting practices and strengthen the security of financial data.

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