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Accountants' Reliance on Generative AI: Its Impact on Professional Judgment and Decision-Making Quality

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Abstract

The development of Generative Artificial Intelligence (Generative AI/GenAI) has brought significant changes to the accounting profession by expanding the function of technology from just automating routine work to supporting knowledge-based activities and decision-making. Technology based on Large Language Models (LLMs), such as ChatGPT, allows accountants to obtain information, summarize documents, prepare initial analysis, identify alternatives, produce draft reports, and obtain recommendations in a relatively short time. This ability has the potential to increase efficiency, productivity, and quality of information processing. However, the increasing use of GenAI also presents the risk of overdependence on technology outputs. This article aims to analyze accountants' dependence on Generative AI and its impact on professional judgment and decision-making quality. The research uses a qualitative approach through a literature review of the latest academic publications for the 2024–2026 period that discusses Generative AI in accounting and auditing, AI reliance, professional judgment, professional skepticism, automation bias, AI ethics, human-AI collaboration, and decision-making. The results of the study show that GenAI has a dual impact on the accounting profession.

Keywords: Generative AI, Artificial Intelligence, Accountant, AI Reliance, Professional Judgment, Automation Bias, Professional Skepticism, Decision Making.

INTRODUCTION

Digital transformation has reshaped accounting through information systems, cloud computing, data analytics, automation, and Artificial Intelligence (AI). These technologies have shifted accountants' work from administrative tasks toward analysis and interpretation. Generative AI (GenAI), particularly Large Language Models, extends this change by understanding natural-language instructions and generating summaries, explanations, recommendations, and other content. Consequently, tasks once considered

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dependent on human cognitive abilities can increasingly receive technological support across accounting and auditing activities in modern professional environments.

In accounting, GenAI can support information searches, document summaries, technical explanations, memorandums, risk identification, audit planning, and documentation. Research confirms its growing relevance: Dong et al. (2024) identify expanding applications and research themes, while Eulerich et al. (2024) report improving ChatGPT performance in accounting and auditing examinations. Nevertheless, greater capability does not establish that AI can replace professionals. Human judgment, creativity, theoretical understanding, and validation remain essential to responsible accounting practice (Stratopoulos & Wang, 2025).

The central concern is therefore not simply how frequently accountants use GenAI, but how much authority they give its outputs. Fluent, persuasive responses may appear reliable despite inaccuracies. Azisah et al. (2025) find that ChatGPT can explain ethical principles but becomes less reliable when professional judgment is required. Because accounting decisions involve standards, estimates, materiality, uncertainty, evidence, and ethical considerations, professionals must assess sources, compare alternatives, and justify conclusions in practice (Ballantine et al., 2024).

GenAI advice can influence judgments, sometimes similarly to advice from auditors (Sugahara & Kano, 2026). It may broaden analysis by generating alternatives or challenging assumptions (Blondeel et al., 2025), but can also anchor reasoning and encourage automation bias (Choi & Xie, 2026). Overreliance may weaken professional skepticism, end evidence searches prematurely, and reduce judgment quality. These concerns are reported among audit professionals, alongside challenges involving transparency, bias, privacy, reliability, and explainability (Kokina et al., 2025).

Dependence may also weaken competence development through deskilling or never-skilling when AI replaces foundational learning tasks (Fotoh & Mugwira, 2025; Jones & Free, 2026). Hallucinations, opaque explanations, and confidentiality risks threaten decision quality and accountability (Marcy et al., 2025; Murikah et al., 2024; Sinha & Derichs, 2026). This article examines accountants' GenAI dependence and its effects on professional judgment and decision quality in 2024–2026 literature, advocating appropriate reliance, skepticism, oversight, literacy, and accountability: AI-assisted, human-decided.

Literature Review

2.1 Generative Artificial Intelligence in the Accounting Profession

Generative Artificial Intelligence is an AI technology that is able to produce content based on patterns learned from data. In the context of LLM, the technology is able to process

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natural language so that interaction does not require high programming skills. This convenience is one of the reasons GenAI is growing rapidly in accounting and finance. Dong et al. (2024) show that the use of ChatGPT and LLM has expanded to various fields, both as professional tools and research tools.

Generative AI can help accountants at several stages of work. At the information search stage, AI can help identify concepts or sources that need to be reviewed. At the analysis stage, AI can help generate alternatives. At the communication stage, AI can help draft reports or memorandums. (Stratopoulos & Wang, 2025) shows that GenAI and LLM fundamentally change the accounting environment. However, the increase in AI capabilities also increases the value of human capabilities in higher-order jobs such as judgment, creativity, theoretical integration, and validation.

This perspective supports the argument that AI does not necessarily replace humans. Technology can change the distribution of tasks so that the human abilities needed also change. (Eulerich et al., 2024) shows that ChatGPT's performance in various professional problems improves when using better models and tools. The findings remind that GenAI is a technology that continues to evolve.

Therefore, the profession cannot build governance based on the assumption that AI capabilities will remain as they are today. Governance must be adaptive enough to deal with the increase in technological capabilities. However, the higher the AI capability, the more important the ability of professionals to evaluate the results. Systems that look more competent can gain a higher level of trust, so the risk of overreliance increases.

2.2 Accountants' Reliance on Generative AI

Dependence on GenAI in this article is defined as a condition when accountants give greater weight and authority to technological outputs in obtaining information, conducting analysis, forming judgments, and making decisions so that independent human evaluation is reduced. The definition distinguishes dependence from use. Use is related to the activity of utilizing technology. Dependence is related to the position of technology in cognitive processes and decisions (Zhou & Luo, 2025).

Dependency can be divided into several forms. First, informational dependence, when AI is the main source of information. Second, analytical dependence, when AI becomes the main source of organizing and analyzing information. Third, judgment dependence, when AI recommendations have a dominant influence on professional judgment. Fourth, decision dependence, when the final decision substantively follows technological recommendations. The risk level increases from informational dependence to decision dependence, especially if the decision has high materiality and complexity.

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(Kokina et al., 2025) shows that auditor overreliance is one of the concerns of AI implementation in audits. This supports the importance of distinguishing productive use from overdependence. Dependency can also develop due to convenience. AI is available quickly and is able to provide almost instant answers. Under time pressure, users may prefer AI recommendations to conducting independent searches.

Over time, the success of AI on simple tasks can create a generalization of trust. Users can assume AI is also trustworthy on complex tasks. Whereas, system reliability differs based on context. Therefore, reliance should always be calibrated based on task risk and system capabilities.

2.3 Professional Judgment

Professional judgment is the ability to use knowledge, experience, standards, evidence, and understanding the context to determine the right action. Judgment is needed when a problem does not have a mechanical answer. In accounting, these conditions appear in estimation, materiality, valuation, impairment, recognition, disclosure, and various other problems.

In auditing, judgment is used to determine risk assessment, nature and extent of procedures, evaluation of evidence, and audit conclusion. Professional judgment also contains an ethical dimension. Accountants must not only determine what is technically permissible but also consider professional responsibilities. (Sugahara & Kano, 2026) shows that GenAI's advice can influence ethical professional judgment. The findings show that AI can be an external factor that shapes reasoning. The influence of AI can improve judgment when it provides additional perspectives.

However, influence can be a problem when users are unable to maintain independent evaluation. Therefore, professional judgment in the AI era must include the ability to evaluate AI-generated information.

2.4 Professional Skepticism

Professional skepticism is an attitude that includes questioning mind and critical assessment of information and evidence. In the GenAI era, this concept needs to be expanded. Accountants need to be skeptical not only of the information coming from the client, but also of the output of technology. AI-generated responses need to be treated as information that needs verification. Skepticism does not mean always rejecting AI. Skepticism means not giving unfounded beliefs. Users need to check whether the source is verifiable, whether the reasoning is consistent, whether there are alternatives, and whether the output is

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contextual. Thus, professional skepticism is one of the mechanisms that can prevent the use of AI from developing into overreliance.

2.5 Quality of Decision Making

The quality of decision-making in this article refers to the extent to which decisions are based on relevant and accurate information, considering alternatives rationally, in accordance with standards, explainable, and accountable. GenAI can improve decision quality by reducing the cost of searching for information and expanding alternatives.

However, these benefits are conditional. If the output is wrong or biased, the decision can decrease in quality. Therefore, AI does not automatically improve decision quality. An important variable is the interaction between the quality of AI and the ability of humans to perform verification. Decision quality in the AI environment is thus the result of human–AI interaction, not just the result of technology.

2.6 Conceptual framework

Based on the literature, this article uses three main concepts. The first concept is accountants' dependence on Generative AI. The second concept is professional judgment. The conceptual relationship built is that the use of GenAI at the right level can support professional judgment and decision quality through improved information, efficiency, and the provision of alternatives. However, when use turns into overreliance, the impact can be reversed.

Dependency can increase automation bias, anchoring, decrease independent evaluation, and weaken professional skepticism. A decrease in the quality of professional judgment can then affect the quality of decisions. The relationship is not assumed to be completely linear. Too low use of AI can lead to a loss of the benefits of technology. Proportionate use can improve quality. Excessive dependence can again reduce quality.

Because this article is a literature study and does not conduct empirical testing, the relationship is not formulated as a statistical hypothesis. The framework is used as a conceptual tool to organize the results of the synthesis of previous research.

3. RESEARCH METHODS

This study uses a qualitative approach through the literature review method. The method was chosen because the purpose of the research is to integrate and analyze the development of knowledge about accountants' dependence on Generative AI and its implications on professional judgment and the quality of decision-making.

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This article does not conduct empirical testing using respondents so it does not use populations, samples, questionnaires, measurement scales, or statistical testing. The results of the research were obtained through a synthesis of previous research findings. The literature used is mainly focused on the period 2024–2026. The range was chosen because Generative AI is a technology that develops very quickly so that the latest publications are more relevant in describing contemporary capabilities, usage patterns, and risks.

Sources are prioritized from academic publications that can be verified through scientific journals and publishers. The main literature comes from the fields of accounting, auditing, accounting information systems, accounting education, business ethics, information systems, and AI governance.

The search uses a combination of keywords such as Generative AI in accounting, ChatGPT accounting, Generative AI auditing, AI reliance accounting, AI overreliance, professional judgment Generative AI, professional skepticism AI, AI decision-making accounting, LLM auditing, AI ethics accounting, and human–AI collaboration.

The selection of literature considers several criteria. First, publications have a direct relationship with Artificial Intelligence or Generative AI. Second, research discusses accounting, auditing, professional judgment, professional skepticism, decision-making, ethics, education, or governance. Third, sources can be verified through publishers, journals, or DOIs. Fourth, publications are prioritized from 2024–2026.

The analysis was conducted using thematic approaches and narrative synthesis. The research findings were grouped into main themes which include: the development of GenAI in the accounting profession; dependency and overreliance; automation bias; professional judgment; professional skepticism; decision-making quality; hallucination and reliability; ethics, privacy, and accountability; AI literacy; deskilling and never-skilling; and human–AI collaboration.

Furthermore, the results of various studies were compared to find consistent patterns and differences. The synthesis was used to explain the conditions when Generative AI improves professional abilities and the conditions when dependence on technology has the potential to reduce the quality of professional judgment and decisions.

This approach also allows the article to clearly distinguish between AI adoption, AI use, and AI dependence. This distinction is important because the high use of AI does not automatically indicate high dependence. The next article develops the principle of AI-assisted, human-decided as a conceptual synthesis. This principle places Generative AI as a supporting tool that can expand human capacity, while professional judgment, verification, skepticism, ethical considerations, final decisions, and accountability are maintained by accountants.

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With this approach, the results of the study are not intended to conclude that Generative AI always improves or always decreases the quality of accountants' work. Instead, the study seeks to explain the conditions of use that distinguish AI as an augmentation tool from AI as a source of dependence.

RESULTS AND DISCUSSION

4.1 Transforming the Role of Generative AI in the Accounting Profession

The results of the literature review show that the development of Artificial Intelligence in the accounting profession has moved from automating routine activities to engaging in activities that increasingly require cognitive skills. These changes have become more pronounced after the emergence of Generative Artificial Intelligence based on Large Language Models. If automation technology was previously more widely used for structured and repetitive work, Generative AI is able to help generate analysis, explain information, make recommendations, and provide alternatives to a problem.

These changes have important implications for the division of tasks between humans and technology. In a traditional work environment, accountants are the ones who collect, organize, analyze, and interpret information before making decisions. With GenAI, some of these stages can be done or assisted by technology. Accountants can obtain document summaries, initial analysis, alternative treatments, and explanations of a problem in a much shorter time.

(Kokina et al., 2025) shows that the use of AI in auditing has grown in public accounting firms, although the level of implementation varies based on the complexity of the technology. Simple AI technologies such as data extraction from documents and optical character recognition have been used relatively widely, while more complex AI applications are still in the development and integration stages. These conditions show that AI does not enter the accounting profession in a single stage, but rather through a gradual process that further expands the space of activity that technology can assist.

Recent developments have even shown the real benefits of GenAI in accounting activities. (Choi & Xie, 2026), using professional data and more than 200,000 transaction records, found that the use of GenAI was related to increased productivity as well as a shift in working time from data entry activities to business communication and quality assurance. The use of GenAI was also related to more granular financial reporting and a faster month-end closing process. However, the study also found that reliance on AI recommendations that do not obtain consensus can increase the risk of errors.

The findings show two sides of GenAI's use. On the one hand, AI can free accountants from low-value-added work. Accountants can then allocate time to activities that require

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interpretation, communication, and judgment. On the other hand, the more stages of work that technology does, the more important the human ability to know when AI output can be trusted and when to reject it.

Thus, the development of GenAI does not automatically reduce the importance of professional judgment. On the contrary, technology can actually increase the value of professional judgment because accountants are increasingly needed to validate the information and recommendations generated by the system. (Jones & Free, 2026) emphasizing that AI and machine learning are changing professional judgment in various fields of accounting. These changes cause professionals to play an increasingly important role in interpreting, validating, and regulating the use of AI outputs.

Professional transformation should therefore not be understood as a simple move from "human" to "machine". Change is more accurately understood as the formation of a new work system in the form of human–AI collaboration. In such a system, technology provides speed and processing capabilities, while humans provide context, skepticism, interpretation, ethics, and accountability.

4.2 From Use to Reliance on Generative AI

One of the main conceptual findings from the literature review is the need to distinguish the use of GenAI from the dependence on GenAI. This distinction is important because the frequency of use of the technology does not automatically describe the level of risk to professional judgment.

An accountant can use GenAI on a regular basis to summarize documents, improve writing structures, create a list of questions, or generate initial alternatives. If all of these results are verified, intensive use does not always indicate dependence. Instead, an accountant can use GenAI only on a few occasions but immediately accept the technology's recommendations as the basis for a decision without further examination. Under these conditions, the frequency of use is low but the level of reliance on AI is high.

Dependency is thus more precisely measured based onhow much authority is given to AI outputscompared to just how often the technology is used. (Kokina et al., 2025) found thatfear of auditor overreliance on AIis one of the concerns of practitioners in AI implementation. These concerns are along with other issues such as transparency, explainability, AI bias, data privacy, robustness, and reliability.

The findings suggest that overreliance is not a hypothetical issue. Professionals in the AI implementation environment have seen the possibility that auditors can place too much trust in technology. Dependency can develop gradually. In the early stages, AI is used as a tool to speed up work. Once users have repeatedly obtained outputs that look right, the level

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of trust in the system increases. As that trust grows, users can begin to reduce the verification process. In the long run, verification can go from a primary activity to a formality.

The problem arises because GenAI's reliability is not constant. The system can have high performance in one type of job but have lower performance in another. Research on ChatGPT as a digital accounting assistant in 2026, for example, shows that the performance of the model in financial accounting tasks can differ based on the task category, model version, prompting method, and accounting standards used. The findings show that the reliability of AI is contextual. This means that the positive experience of using AI for an activity should not automatically be used to conclude that the technology can also be trusted in all accounting activities.

This concept results in the need for calibrated reliance or appropriate reliance. The level of human trust in technology should be adjusted to the level of reliability of the system on a particular task. In tasks with low risk and easy to verify, reliance can be relatively high. In tasks that are complex, material, involve estimation, or have legal and ethical consequences, the level of human oversight should be higher.

4.3 Automation Bias in the Use of Generative AI

Over-reliance can increase the risk of automation bias. In the context of this article, automation bias refers to the tendency of accountants to give too much weight to technology-generated information or recommendations. GenAI has characteristics that can amplify these risks. Systems not only generate numbers or alerts but are also capable of crafting arguments in fluent, structured, and professional-looking language. (Albuquerque & dos Santos, 2026) found that ChatGPT can recognize relevant ethical issues and principles, but has limited reliability when professional judgment is needed. The answers provided can appear persuasive and structured although not entirely accurate.

These findings show a potential illusion of competence. Users can judge AI capabilities based on the way answers are delivered, not on the validity of their substance. In accounting and auditing, these conditions have serious consequences. Accountants work in environments that often have time pressures and complex information. When AI provides seemingly complete answers in a few seconds, there is an incentive to accept those answers without doing additional searches.

Automation bias can appear in the form of commission errors or omission errors. Commission errors occur when a user follows the wrong AI recommendations. Omission errors occur when the user fails to identify a problem because the system does not provide an alert. For example, if the AI suggests an incorrect accounting treatment and the accountant follows it, a commission error occurs. Conversely, if the AI fails to identify a specific risk and

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the auditor then does not perform additional procedures because he thinks there is no problem, an omission error occurs. These risks indicate that human oversight is not enough in the form of final approval. Human oversight must be substantive and involve independent evaluation of reasoning and evidence.

4.4 Anchoring to Generative AI Recommendations

In addition to automation bias, the use of GenAI can result in anchoring. Anchoring occurs when initial information exerts too strong an influence on subsequent judgments. (Sugahara & Kano, 2026) provides important evidence about this mechanism. Their research shows that the advice provided by ChatGPT can affect ethical professional judgment in the context of accounting and auditing. The influence of GenAI's advice can even resemble the influence of human advice.

These findings show that AI is not just a passive database. The system can be a source of advice that affects the human reasoning process. When the accountant obtains AI recommendations before forming a preliminary judgment, the recommendation can be a starting point. The next information is then evaluated relative to the position that the AI has determined. This condition can cause bias even if the accountant feels that he is still doing the review.

For example, an auditor who first obtains an AI recommendation that an estimate is "reasonable" may have a tendency to look for evidence that supports that conclusion. The auditor may still perform additional procedures, but the initial framing has influenced how the evidence is interpreted.

One mechanism to reduce these risks is to form an independent preliminary judgment before looking at AI recommendations on high-risk decisions. Accountants first document the initial view based on evidence. After that, GenAI can be used as a challenge mechanism to generate alternatives. With this pattern, AI functions as a sparring partner and not as an anchor.

4.5 Generative AI as a Sparring Partner in Professional Judgment

The latest literature does not only show the risks of GenAI. Technology can also strengthen professional judgment when used appropriately. One relevant use model is GenAI as a sparring partner. In this model, AI is used to challenge, expand, and test human reasoning. Accountants can ask AI to generate arguments that support and reject a treatment. Auditors can ask AI to identify possible fraud scenarios or alternative explanations. Accountant management can ask AI to compile various assumptions in scenario analysis.

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The advantage of this approach is that AI is not placed as the source of final decisions. Professional judgment remains with humans. AI only expands the information set and provides a stimulus to reasoning. This model is consistent with the development of professional practice. Recent field studies on GenAI and professional judgment show that GenAI can serve as a sparring partner for professionals when technology is used to provide feedback, explore ideas, and challenge reasoning. However, as technology begins to take over judgment activities, the boundaries between augmentation and substitution become increasingly important.

Use as a sparring partner can also reduce confirmation bias if the user intentionally asks the AI to generate a counterargument. For example, after forming a preliminary conclusion, the auditor can ask the AI: "Give five reasons why this conclusion might be wrong." The use is fundamentally different from the question: "What conclusions should I draw?" The first question uses AI to reinforce professional skepticism. The second question has the potential to delegate judgment.

4.6 The Impact of Reliance on Professional Judgment

Professional judgment is one of the core competencies that distinguishes the accounting profession from administrative work. Judgment is needed when a standard does not provide a fully mechanical answer or when the facts of a case require interpretation. Reliance on GenAI can affect professional judgment through several mechanisms.

First, dependency can reduce independent information search. Accountants may feel that the information provided by AI is sufficient so they do not look for additional sources. Second, dependency can reduce the evaluation of alternatives. When AI has provided one recommendation that looks strong, users can stop considering other possibilities. Third, reliance can reduce cognitive engagement. Accountants arrive at conclusions without going through the entire reasoning process. Fourth, dependency can change the position of AI from a tool to an authority.

(Sugahara & Kano, 2026) shows that GenAI's advice is indeed capable of changing users' ethical judgment. These findings strengthen the argument that dependency should be managed as a professional judgment issue, not just as a technological issue.

Albuquerque and dos Santos (2026) also show that AI still has limitations precisely when professional judgment is needed. Thus, there is a potential mismatch: users can place high reliance on situations when the reliability of technology is lower. This is the main reason why professional judgment cannot be fully delegated.

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4.7 Professional Skepticism as a Control Mechanism

Professional skepticism can be the main mechanism that limits the risk of overreliance. In the GenAI era, professional skepticism needs to be expanded to digital professional skepticism. Accountants not only question evidence coming from clients but also question evidence or analysis coming from technology. Relevant questions include whether the output has a verifiable source, whether the information is standard, whether there is a possibility of hallucinations, whether the assumptions used are factual, whether there are other alternatives, and whether conclusions change if the prompt is structured differently.

Research (Aulia & Ratnawati, 2026) on a public accounting firm in Surabaya provides an interesting context. The study found that professional skepticism has an influence on the effectiveness of the audit process and audit quality, while the use of AI itself does not show a significant influence on these two variables. These findings indicate that technology adoption alone is not enough without competence and human factors.

Professional skepticism therefore does not become less relevant after the presence of AI. Conversely, the higher the ability of AI, the more important the ability of humans to question the outcome.

Accountants who have AI literacy but lack skepticism can use technology efficiently but still make wrong decisions. On the other hand, skepticism without an understanding of technology is also not enough because professionals can overly reject AI and lose its benefits. The combination of AI literacy and professional skepticism is an important competency.

4.8 Hallucination and Reliability of Information

One of the most relevant risks of Generative AI to accounting is hallucinations. Systems can generate information that has no factual basis but is delivered with a high level of language confidence. (Albuquerque & dos Santos, 2026) found that ChatGPT can generate answers that look persuasive but not always accurate, including when it comes to providing a relevant legal basis or framework for ethical accounting dilemmas. Hallucination problems become more serious when users don't have enough knowledge to detect errors.

A senior accountant who understands a standard may soon find out that the reference provided by AI is incorrect. Junior accountants who do not have experience may accept such information as fact. The risk is thus not only affected by the quality of the model, but also by the expertise of the user. In material decisions, AI-generated information should not be treated as a primary authoritative source. Accounting standards, regulations, contracts, client documents, and official sources should still be used as a basis.

AI can help find search directions, but primary sources still need to be verified.

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4.9 Explainability, Transparency, and Documentation of Judgments

(Kokina et al., 2025) found that transparency and explainability are the main challenges of implementing AI in auditing. These issues have a direct relationship with professional judgment because professional decisions must be explainable. It is not enough for accountants to say that decisions are made "based on AI". Reviewers need to understand the facts considered, the evidence used, the standards applied, the alternatives evaluated, and the reasons for the conclusion.

GenAI can produce verbal explanations of the answers. However, these explanations do not automatically describe the internal processes of the model in a transparent manner. AI explanations themselves are generated outputs. Therefore, explainability in the accounting profession should be oriented towards human-understandable justification. This means that professionals must be able to explain decisions without relying on claims that technology has done the analysis.

Documentation also needs to show how AI output is verified. In high-risk decisions, organizations may require documentation regarding the purpose of using AI, the main output, the sources used for verification, the adjustments made by humans, and the basis for the final decision.

4.10 Algorithmic Bias and Pseudo-Objectivity

AI is often perceived as more objective because it works using data and algorithms. However, such perceptions can lead to pseudo-objectivity. AI outputs can be influenced by training data, model design, prompts, available information, and assumptions. Therefore, the system can reproduce biases or produce interpretations that are out of context. When accountants automatically consider technology neutral, the risk of overreliance increases. Professional judgment is needed to evaluate whether the output is in accordance with the economic substance and characteristics of the case. Objectivity in accounting cannot be obtained simply because the decision is generated by technology. Objectivity requires a process that can be accounted for.

4.11 Privacy, Confidentiality and Data Security

The use of Generative AI in accounting also poses privacy and confidentiality risks. Accountants have access to sensitive information such as internal statements, contracts, payroll, customer data, tax information, business plans, audit evidence, and working papers. Entering such information into AI services that the organization does not approve can pose a risk of confidentiality violations. (Kokina et al., 2025) Identifying data privacy as one of the main challenges of using AI in auditing.

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This risk shows that the competence to use AI is not enough only related to the ability to generate good prompts. Accountants must know the limits of the information that can be provided to the system. Organizations therefore need policies regarding approved AI tools, prohibited data, anonymization, retention, access controls, and documentation.

4.12 AI Auditability and Changes in Auditor Responsibilities

The development of AI has created a double change for auditors. Auditors use AI to do work. At the same time, auditors are increasingly required to provide assurance on the AI systems used by organizations. (Li & Goel, 2025a) shows that AI auditability still faces various challenges, including auditor readiness, governance standards, explainability, and quality of training data. These changes create new competency needs. Auditors do not have to be AI engineers, but need to understand the system adequately to evaluate risks.

If the auditor does not understand the technology used, the ability to make professional judgments on the results of the system is limited. Internal audit also faces a similar dual mandate. The 2026 literature shows that internal audit is developing into a technology-enabled assurance and advisory partner. Internal auditors need to utilize GenAI while providing assurance on the use of AI in the company. However, auditor judgment and review are still needed. Thus, AI literacy is part of professional competence.

4.13 Deskilling Risks

Deskilling is a long-term risk that can arise if cognitive activities are transferred to AI too often. Accountants build competence through practice. If certain jobs are always done by AI, human ability in that job can decrease. For example, if AI is always doing technical research, the accountant's ability to navigate standards can be reduced.

If AI is always drafting memorandums, the ability to draft professional arguments can be weakened. If AI is always producing preliminary analysis, problem framing capabilities can be reduced.

These risks do not mean that technology should be banned. On the contrary, organizations need to determine what abilities humans should retain even though technology is capable of doing so. Professional judgment is one of the abilities that should not be completely transferred.

4.14 Never-Skilling Risks in Junior Accountants

In addition to deskilling, there is a risk of never-skilling. This risk is more relevant to students and junior professionals. Never-skilling occurs when a person never gets the

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opportunity to build a skill because technology has done the activity since the beginning of their career.

This condition is important because many junior activities actually function as training grounds. Review documents, perform calculations, trace standards, prepare working papers, and correct errors help build a mental model that will later be used for professional judgment.

If all of these activities are carried out by AI, junior professionals can look productive but do not have the same depth of competence. In the short term, the organization gains efficiency. In the long term, organizations can face the shortage of senior professionals who have in-depth reasoning experience. Therefore, GenAI implementation needs to consider talent development, not just productivity.

4.15 Implications for Accounting Education

Accounting education is one of the areas that must adapt the fastest. Banning AI is completely unrealistic because students will encounter the technology in the professional world. However, uncontrolled use can also reduce the learning process. A more appropriate approach is to integrate AI as part of critical learning. Students can be asked to create their own initial answers before using AI. After that, they can compare their answers with AI.
Students are then asked to identify errors, evaluate sources, and explain whether AI recommendations should be accepted. The reperformance and critical error review approach in accounting education shows that AI can be used to increase analytical reasoning and professional skepticism when students do not only receive outputs. Thus, the goal of education is no longer only to ensure that students can produce answers. Education must ensure that students can assess the quality of answers, including machine-generated answers.

4.16 Impact on the Quality of Decision Making

Based on the synthesis of the literature, the relationship between GenAI and the quality of decision-making is conditional. GenAI can improve decision quality through increasing the speed of obtaining information, the ability to generate alternatives, and the ability to organize complex information.
However, those benefits can reverse when users rely too heavily on technology. The quality of decisions can decline if AI generates hallucinations, biased recommendations, or interpretations that are out of context and humans fail to detect them.

(Choi & Xie, 2026) provides compelling evidence of the relationship. AI assistance can improve classification accuracy on average, but reliance on AI recommendations that do not obtain consensus can increase the risk of error. The findings reinforce the argument that AI

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does not automatically improve decisions. The quality of decisions is determined by the quality of human–AI collaboration. If humans ignore accurate AI, the benefits of technology are lost. If humans follow the wrong AI, decisions deteriorate. The challenge is to achieve appropriate reliance.

4.17 Non-Linear Relationship between Dependency and Decision Quality

A synthesis of the literature allows this article to propose that the relationship between reliance on AI and decision quality is likely not entirely linear. At very low levels of use, accountants can lose out on the information benefits and efficiency that AI provides. At moderate and calibrated levels of use, AI can improve decisions as humans gain technological benefits while maintaining judgment.

At too high a level of dependence, quality can decline again due to automation bias, hallucinations, and reduced independent evaluation.

Thus, the optimal point is neither "without AI" nor "all AI". The optimal point is in appropriate human–AI reliance. This concept is important for future research because it shows that studies should not only test whether the use of AI has a positive or negative effect. Research needs to measure the degree of dependency and the possibility of a curvillin-shaped relationship.

4.18 Speed, Efficiency, and Quality of Decisions

One of the main reasons organizations use GenAI is efficiency. Technology can reduce the time needed to do various jobs. However, efficiency is not synonymous with quality. Decisions made in five minutes are not automatically better than decisions that take one hour. In professional work, verification time is part of quality control. Organizations need to be careful if AI productivity is only measured by time saved.

This measure can encourage users to reduce reviews to achieve efficiency targets. Evaluation of AI implementation should also consider error rate, correction, review findings, consistency, and decision quality. Thus, technology is not only judged based on how much time is saved but also on whether professional results have improved.

4.19 Accountability and the Limits of Generative AI Autonomy

Accountability is a fundamental reason why professional judgment cannot be fully transferred to AI. A study on the limits of AI autonomy in accounting by 2025 found that models can speed up information processing but show variations in output based on assumptions, questions, and interpretations. The study also emphasizes the limitations of

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delegation from legal and ethical perspectives because AI does not have a legal personality and cannot fully implement critical expert judgment.

Thus, AI should be used as auxiliary support and not a standalone decision maker. This principle has practical consequences. If AI produces incorrect recommendations, accountants cannot shift responsibility by stating that decisions come from the system. Professional accountability remains with individuals and organizations. Therefore, the more material the decision, the stronger the need for human decision authority.

4.20 Human-in-the-Loop and Human-on-the-Loop

Human oversight can have different levels. In the modelhuman-in-the-loop, humans are directly involved in the process and must conduct a review before the output is used. In the modelhuman-on-the-loop, technology has a higher level of autonomy and humans monitor and intervene when needed. For low-risk accounting activities, human-on-the-loop can be quite efficient. However, for high-risk professional judgment, human-in-the-loop is more appropriate (Laine et al., 2024).

For example, the classification of routine transactions can use automation with monitoring. In contrast, impairment assessment, going-concern evaluation, complex revenue recognition, audit conclusion, and ethical dilemmas require substantive human involvement. The division shows that AI governance must be based on risk and materiality.

4.21 AI-Assisted, Human-Decided Framework

Based on all the synthesis results, this article proposes the principle of AI-assisted, human-decided as an approach to the use of Generative AI in the accounting profession. In the first stage, AI can be used for information augmentation. Technology helps to search, organize, and summarize information. In the second stage, AI can be used for analytical augmentation. The system generates alternatives, scenarios, questions, and counterarguments.

In the third stage, humans conduct verification. Accountants compare outputs with authoritative sources and evidence. In the fourth stage, humans apply professional skepticism. AI outputs are treated as information that needs to be tested. In the fifth stage, humans conduct contextual and ethical evaluations. Accountants consider specific facts, stakeholders, professional standards, and consequences. In the last stage, humans make and account for decisions.

With this model, AI gains a large space in the work process but does not gain professional authority.

This principle allows the profession to benefit from technology without giving up the fundamental elements of professional judgment.

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4.22 Synthesis of GenAI, Professional Judgment, and Decision Quality Dependency Relationships

Based on the overall literature, GenAI's dependence can be understood as a variable that affects professional judgment and decision quality through several mechanisms. At a proportional level, the use of AI expands information, increases efficiency, produces alternatives, and helps challenge human reasoning. Under these conditions, professional judgment can be strengthened. When reliance increases excessively, the mechanism changes. AI can become an anchor. Automation bias increases. Independent information search decreases. Professional skepticism decreases. Cognitive engagement decreases. In the long run, deskilling can occur. A decrease in the quality of the judgment process then increases the likelihood of inappropriate decisions.

This relationship is also influenced by several conditions, namely professional experience, AI literacy, task complexity, materiality, time pressure, explainability, system reliability, organizational governance, and verification requirements. Therefore, this article does not conclude that GenAI directly lowers professional judgment. What is at risk is uncalibrated dependence. GenAI that is used critically can be augmentation. GenAI that is accepted as an authority can be a substitution. The difference between the two is the core of AI management in the accounting profession.

THEORETICAL AND PRACTICAL IMPLICATIONS

5.1 Theoretical implications

This article provides several theoretical implications. First, research on AI in accounting needs to distinguish between the concepts of adoption, usage, trust, reliance, and dependence. The five concepts are not identical. Adoption describes the decision to use technology. Usage describes the intensity of utilization. Trust describes confidence in the system. Reliance describes the tendency to follow outputs. Dependence describes the condition when technology has taken an important position in the user's ability to complete work or form judgments. This distinction is important because high usage does not automatically mean high dependence. Second, the relationship between AI and professional judgment should not be understood in a linear manner. Technology can strengthen or weaken judgment depending on usage patterns.

Third, professional judgment in the AI era needs to be understood as part of the sociotechnical system. Judgment is no longer only formed from the interaction between professionals, evidence, and standards. Algorithmic recommendations are also part of the information environment. Fourth, professional skepticism needs to be expanded to digital professional skepticism which includes the ability to question algorithmic outputs. Fifth, future

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research needs to consider appropriate reliance as a central concept in human-AI collaboration.

5.2 Practical Implications

For organizations and accounting firms, the results of the review show the need for risk-based AI governance. Organizations need to determine approved tools, permitted use cases, prohibited information, verification requirements, documentation requirements, and review responsibilities. The use of AI for low-risk work can be given greater flexibility. On the other hand, high-risk judgment must have mandatory human review. GenAI's output should not be the only basis for material decisions. Training should also be extended beyond just prompting skills. Accountants need AI literacy which includes the ability to understand limitations, hallucinations, biases, privacy, explainability, source verification, and ethical considerations. Organizations also need to maintain competency development.

Junior accountants should not lose all the opportunities to do basic work just because AI can do it faster. For professions and regulators, the development of AI shows the need for guidance on the use of GenAI, documentation, audit evidence, confidentiality, accountability, and professional responsibility. For education, GenAI needs to be integrated with methods that maintain independent reasoning. Learning goals must move from the ability to generate answers to the ability to evaluate and account for answers.

LIMITATIONS AND RESEARCH SUGGESTIONS

This article has several limitations. First, the study uses a literature review approach so that it does not directly test the level of dependence of accountants on Generative AI. Second, technological developments are taking place very quickly. The capabilities of the models evaluated in the 2024 study may differ from the models available in 2026 and the following years. Third, the literature that explicitly uses the concept of "GenAI dependence" in the accounting profession is still more limited than research on AI adoption. Fourth, some of the research focuses on auditing or accounting education so generalizations of all types of accounting professions need to be done carefully.

Further research can develop instruments to measure dependence on Generative AI. Measurements can include informational dependence, analytical dependence, judgment dependence, and decision dependence. Experimental research can also compare three conditions: professional judgment without AI, judgment with AI, and judgment with AI with mandatory verification. Subsequent research can also compare junior and senior accountants. Professional experience is likely to affect the ability to detect AI errors. The variables of professional skepticism, AI literacy, trust in AI, time pressure, task complexity, accountability,

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explainability, and model reliability can be used as moderators. Longitudinal studies are needed to evaluate deskilling and never-skilling. In addition, research can test the possible non-linear relationship between reliance and decision quality.

The important question is not only whether AI improves decisions, but at what level of reliance does the technology benefit reach an optimal point and when does reliance begin to degrade the quality of judgment.

CONCLUSION

Generative Artificial Intelligence has brought fundamental changes to the accounting profession. Technology that previously functioned more as an automation tool has now evolved into a system capable of participating in knowledge-based activities, including summarizing information, generating analysis, providing recommendations, and assisting in the decision-making process.

The latest literature for the 2024–2026 period shows that these developments provide great opportunities for the profession. GenAI can increase efficiency, expand access to information, generate alternatives, speed up certain processes, and shift professional time from routine work to higher-value-added activities.

However, these benefits do not mean that the higher the use of AI, the better. This article emphasizes the importance of distinguishing use from dependence. Dependency occurs when the output of AI acquires too much authority so that human independent evaluation is reduced. These conditions can increase automation bias, anchoring, premature cognitive closure, and reduce professional skepticism.

In the long run, too high reliance can also result in deskilling in experienced professionals and never-skilling in junior professionals. Recent literature provides a strong basis for these concerns. Kokina et al. (2025) found that auditor overreliance is one of the challenges of using AI in auditing. Albuquerque and dos Santos (2026) show that ChatGPT can produce persuasive but not always accurate answers when professional judgment is needed. Sugahara and Kano (2026) show that advice from GenAI can influence ethical professional judgment in a pattern that can resemble human advice.

At the same time, recent research has also shown that AI can provide real benefits when used as an augmentation tool. GenAI can increase productivity and help professionals allocate more time to quality assurance and communication activities. However, these benefits are most powerful when humans still intervene in dubious recommendations.

Professional judgment therefore does not lose its relevance in the AI era. On the contrary, judgment is becoming increasingly important because accountants must not only evaluate business information but also evaluate the quality of information produced by

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technology. Professional skepticism also needs to develop into digital professional skepticism. Accountants need to question whether AI output has a valid source, whether reasoning is factual, whether there are hallucinations, whether there are other alternatives, and whether technology is used within appropriate limits.

The quality of decision-making is also not determined by technology alone. Decision quality is the result of the interaction between AI reliability, human expertise, professional skepticism, verification, task complexity, organizational governance, and accountability. Therefore, the relationship between AI reliance and decision quality is likely to be non-linear. Too low use can cause a loss of technological benefits. Proportionate use can improve quality. Excessive dependence can again reduce quality.

This article proposes the principle of AI-assisted, human-decided as an appropriate approach for the accounting profession. In such an approach, AI can help gather information, summarize documents, generate alternatives, conduct initial analysis, and challenge reasoning.

However, humans continue to verify. Humans continue to apply professional skepticism. Humans continue to understand the context. Humans continue to consider the ethical dimension. Humans continue to make the final decision. And humans remain responsible for these decisions. Thus, the biggest challenge of the accounting profession in the Generative AI era is not to determine whether AI should be used or not.

The more important question is how technology is used without causing the loss of the professional judgment that is the basis of the profession's legitimacy. A competent accountant of the future is not a professional who rejects AI, but also not a professional who follows AI without question. A competent accountant is a professional who is able to know when AI can help, when outputs should be verified, when recommendations need to be rejected, and when a judgment should not be delegated.

Ultimately, the success of Generative AI integration in the accounting profession will be determined not by how many decisions technology can make, but rather by how well humans retain the ability to assess, question, verify, decide, and be responsible.

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