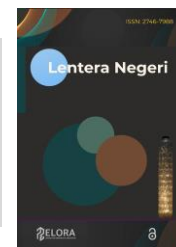




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Digital transformation of public sector accounting through artificial intelligence to improve financial transparency and accountability

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Article Info

Article history:

Received Aug 22th, 2026

Revised Sept 08th, 2026

Accepted Oct 07th, 2026

Keyword:

Artificial intelligence,
Public sector accounting,
Financial transparency and
accountability

ABSTRACT

Artificial Intelligence (AI) has emerged as a transformative technology that reshapes public sector accounting by improving financial management efficiency, transparency, and accountability. This study aims to examine the role of AI in the digital transformation of public sector accounting and its contribution to enhancing public financial governance. Using a narrative literature review approach, the study analyzes relevant books, peer-reviewed journal articles, government reports, and other scholarly publications concerning AI, digital transformation, and public sector accounting. The findings indicate that AI significantly enhances accounting efficiency through process automation, predictive financial analysis, intelligent auditing, and real-time reporting while strengthening financial transparency and institutional accountability. The Technology Acceptance Model (TAM) explains that perceived usefulness and perceived ease of use are critical determinants of successful AI adoption within public organizations. However, organizational readiness, digital infrastructure, data governance, and regulatory support remain essential prerequisites for effective implementation. The study concludes that AI-driven digital transformation provides substantial opportunities for improving public financial governance and offers strategic insights for policymakers seeking sustainable and accountable financial management systems.



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Introduction

The rapid advancement of Artificial Intelligence (AI) has accelerated the digital transformation of public sector organizations worldwide, fundamentally reshaping how governments manage financial information, deliver public services, and strengthen governance. Governments increasingly face growing public

expectations for transparency, accountability, and efficient financial management amid expanding public expenditures and increasingly complex fiscal systems. Traditional public sector accounting practices, which largely depend on manual data processing and periodic financial reporting, are often unable to provide timely, accurate, and predictive financial information. Consequently, weaknesses such as reporting delays, human error, information asymmetry, and limited fraud detection continue to undermine public trust in government financial management. These challenges have intensified the demand for innovative digital solutions capable of improving the quality, reliability, and accessibility of public financial information, positioning AI as one of the most transformative technologies in contemporary public financial governance(Spanò et al., 2026).

Existing literature has extensively discussed the relationship between digital transformation, Artificial Intelligence, and public sector accounting, emphasizing the potential of AI to automate accounting processes, enhance audit quality, improve risk management, and support evidence-based decision-making. Studies grounded in Digital Transformation Theory, Institutional Theory, Resource-Based View, and Technology–Organization–Environment (TOE) Framework generally conclude that AI adoption contributes to organizational efficiency and operational effectiveness. However, these theoretical perspectives remain insufficient to comprehensively explain how AI simultaneously strengthens financial transparency and accountability within public sector accounting systems(Crescenzi, 2025). Most previous studies have concentrated on technological adoption, organizational readiness, or financial performance while providing limited attention to governance outcomes, particularly the mechanisms through which AI improves transparency, accountability, and public trust. Moreover, the fragmented nature of existing empirical evidence has resulted in a lack of integrated understanding regarding the strategic role of AI in transforming public sector accounting toward more transparent and accountable financial governance(Bracci et al., 2026).

In response to these gaps, this study aims to examine the role of Artificial Intelligence in the digital transformation of public sector accounting and to analyze its contribution to improving financial transparency and accountability. Specifically, the study seeks to synthesize existing theoretical and empirical evidence concerning AI implementation in public financial management, identify the opportunities and challenges associated with AI adoption in public sector accounting, and develop a comprehensive conceptual understanding of how AI-driven digital transformation enhances governance quality. By integrating findings from diverse scholarly perspectives, this research intends to provide a clearer explanation of the relationship between AI technologies, accounting transformation, transparency, and accountability in the public sector(Aldemir & Uçma Uysal, 2025).

Based on the empirical realities and theoretical limitations identified above, this study argues that a comprehensive investigation into AI-driven digital transformation in public sector accounting has become increasingly necessary. As governments continue to modernize their financial management systems, understanding the governance implications of AI extends beyond technological innovation to encompass institutional accountability, financial integrity, and public confidence. This research hypothesizes that the successful integration of Artificial Intelligence into public sector accounting systems can significantly improve financial transparency and accountability by increasing reporting accuracy, enabling real-time financial monitoring, strengthening fraud detection capabilities, and supporting evidence-based policy decisions. Therefore, this study is expected to contribute not only to the development of public sector accounting literature but also to the formulation of strategic recommendations for policymakers and public institutions seeking to implement sustainable and accountable digital transformation initiatives(AI-Hashimy et al., 2026).

Method

This study focuses on the phenomenon of digital transformation in public sector accounting through the implementation of Artificial Intelligence (AI) to enhance financial transparency and accountability. The research addresses the growing challenges faced by public institutions in managing increasingly complex financial information amid rapid technological advancement and heightened public demands for transparent governance. Despite the widespread adoption of digital technologies across government organizations, significant disparities remain in the integration of AI into public financial management systems, particularly



concerning its effectiveness in improving reporting accuracy, fraud detection, decision-making, and institutional accountability. Accordingly, this study investigates the existing body of knowledge to better understand how AI contributes to the transformation of public sector accounting and supports more transparent and accountable public financial governance(Volodina & Grossi, 2025).

This research employs a qualitative library research approach, as its primary objective is to synthesize and critically evaluate existing scholarly knowledge rather than collect empirical field data. Primary data consist of relevant scientific literature directly addressing the implementation of Artificial Intelligence in public sector accounting, digital transformation, financial reporting, and public financial management(Feng & Peng, 2026). Secondary data comprise broader literature related to the study's principal concepts, including Artificial Intelligence, Digital Transformation, Public Sector Accounting, Financial Transparency, Financial Accountability, e-Government, digital governance, public financial management, and related interdisciplinary studies. These sources include peer-reviewed journal articles, academic books, conference proceedings, government reports, international organizational publications, and other credible scientific documents that provide comprehensive insights into the research problem(Priyadi & Arwani, 2024).

The theoretical foundation of this study is primarily based on Digital Transformation Theory, introduced by Westerman, Bonnet, and McAfee (2014), which explains that digital transformation involves the strategic integration of digital technologies to fundamentally improve organizational processes, operational performance, and value creation. Complementing this perspective, the study also adopts Institutional Theory, originally developed by Meyer and Rowan (1977) and further advanced by DiMaggio and Powell (1983), which argues that organizations adopt innovations in response to institutional pressures, legitimacy requirements, and evolving governance expectations. In addition, the study draws upon Accountability Theory, particularly the framework proposed by Bovens (2007), which conceptualizes public accountability as a relational process through which public institutions are obligated to explain, justify, and assume responsibility for their actions before relevant stakeholders. Collectively, these theoretical perspectives provide the analytical foundation for examining how Artificial Intelligence facilitates digital transformation while strengthening financial transparency and accountability within public sector accounting systems(Alonso-Morales et al., 2026).

The research process was conducted through systematic stages of literature identification, selection, evaluation, organization, and synthesis. Data collection relied exclusively on documentary techniques by reviewing written sources relevant to the research objectives. Scientific publications were identified from reputable academic databases and other authoritative sources, followed by screening based on relevance, publication quality, and conceptual alignment with the research topic. The selected literature included books, peer-reviewed journal articles, previous empirical studies, conference papers, institutional reports, government publications, and other scholarly documents discussing Artificial Intelligence, digital transformation, public sector accounting, financial transparency, and accountability. The collected information was subsequently organized into thematic categories to facilitate comprehensive analysis and interpretation (Kassar & Jizi, 2025).

Data analysis was conducted using content analysis, a qualitative analytical technique designed to systematically examine and interpret textual information contained within the selected literature. This analytical process involved repeatedly reviewing the collected documents to identify recurring concepts, thematic patterns, theoretical relationships, research findings, and emerging trends associated with Artificial Intelligence in public sector accounting(Elhajji & Mihai-Yiannaki, 2025). The identified data were subsequently categorized, compared, interpreted, and synthesized to construct a coherent conceptual understanding of how AI-driven digital transformation contributes to enhancing financial transparency and accountability. Through this analytical approach, the study generates an integrated perspective by consolidating diverse scholarly evidence into meaningful conclusions capable of addressing the research objectives(Agostino et al., 2025).

Results and Discussions

The narrative literature review identified a consistent trend indicating that Artificial Intelligence (AI) has become one of the primary drivers of digital transformation in public sector accounting. The reviewed studies demonstrate that AI is no longer viewed merely as an emerging technology but as a strategic instrument for modernizing public financial management systems. Governments across developed and developing countries have increasingly integrated AI into accounting activities, including automated bookkeeping, intelligent auditing, fraud detection, financial forecasting, expenditure monitoring, and real-time reporting. This transformation reflects the broader transition from conventional accounting systems toward data-driven financial governance capable of producing faster, more accurate, and more transparent financial information. Consequently, AI has gradually shifted the role of public accountants from routine transaction processors to strategic financial analysts responsible for supporting evidence-based policy decisions (Darmawati et al., 2025).

The literature further reveals that digital transformation in public sector accounting is closely associated with improvements in financial management efficiency. Most reviewed studies consistently report that AI-based technologies significantly reduce manual workloads, shorten reporting cycles, minimize computational errors, and optimize the allocation of organizational resources (Maczo & Quynh, 2026). Intelligent automation enables repetitive accounting activities—including journal processing, account reconciliation, invoice verification, and financial statement preparation—to be completed with greater speed and consistency than conventional manual procedures. These operational improvements contribute directly to increased organizational productivity while allowing public finance professionals to concentrate on higher-value analytical and supervisory responsibilities. Therefore, AI implementation is increasingly recognized as a catalyst for achieving more efficient public financial administration (Laksono et al., 2026).

Table 1. Synthesis of AI Applications in Public Sector Accounting

AI Application	Primary Accounting Function	Expected Organizational Outcome
Machine Learning	Financial prediction and expenditure analysis	More accurate budgeting and forecasting
Robotic Process Automation (RPA)	Transaction recording and reconciliation	Reduced processing time and human error
Natural Language Processing (NLP)	Financial document processing	Faster document classification and reporting
Predictive Analytics	Financial risk assessment	Early identification of financial anomalies
Intelligent Audit Systems	Audit automation	Improved audit quality and fraud detection
AI-based Decision Support	Budget planning and policy evaluation	More evidence-based financial decisions

Beyond operational efficiency, the reviewed literature consistently emphasizes the strategic role of AI in improving financial transparency (Elsharif & Alrifai, 2025). Transparency is strengthened through the availability of real-time financial information, automated disclosure mechanisms, continuous monitoring systems, and improved accessibility of public financial reports. AI facilitates the integration of financial data originating from multiple governmental units into centralized digital platforms, enabling stakeholders to obtain more comprehensive and timely financial information. Several studies argue that AI-supported financial reporting reduces information asymmetry between governments and citizens because financial data become more accurate, traceable, and readily available for public scrutiny. These findings indicate that digital transformation contributes not only to technological modernization but also to democratic governance by expanding public access to reliable financial information (Hamdy et al., 2025).

The literature also identifies accountability as another significant outcome of AI adoption within public sector accounting. Intelligent analytical systems strengthen accountability by enhancing internal control mechanisms, improving audit quality, increasing compliance monitoring, and facilitating early fraud detection. AI algorithms are capable of identifying irregular financial transactions that may remain undetected using traditional auditing approaches, thereby supporting more proactive financial oversight.

Moreover, automated documentation creates comprehensive digital audit trails that improve traceability and institutional responsibility throughout the financial management cycle. Consequently, accountability is reinforced not solely through regulatory compliance but also through the availability of reliable digital evidence supporting every stage of financial decision-making (Tahir et al., 2025).

Table 2. Reported Benefits of AI Implementation in Public Financial Management

Dimension	Evidence from Literature	Contribution to Financial Management
Efficiency	Automation of repetitive accounting tasks	Reduced operational costs
Accuracy	AI-assisted data validation	Fewer reporting errors
Transparency	Real-time financial reporting	Increased public access to information
Accountability	Automated audit trails	Stronger institutional responsibility
Governance	Data-driven decision support	Improved policy formulation
Risk Management	Predictive fraud detection	Better financial control

From the perspective of the Technology Acceptance Model (TAM), the reviewed evidence demonstrates that the successful implementation of AI largely depends on users' perceptions of its usefulness (Perceived Usefulness) and ease of use (Perceived Ease of Use). Public organizations are more likely to adopt AI technologies when accounting professionals perceive that AI substantially improves job performance, reduces administrative burdens, and enhances decision quality. Likewise, AI systems designed with intuitive interfaces, seamless integration into existing accounting software, and adequate user support experience significantly higher acceptance rates. The literature therefore confirms that technological capability alone is insufficient to guarantee successful digital transformation; positive user perceptions remain a critical determinant of organizational adoption (Chávez-Díaz et al., 2024).

Another notable finding emerging from the literature concerns the relationship between AI adoption and organizational readiness (Achara, 2026). Studies consistently indicate that digital transformation extends beyond technological investment and requires complementary organizational capabilities, including leadership commitment, digital competencies, regulatory support, data governance, and continuous professional training. Organizations possessing mature digital cultures tend to realize greater benefits from AI implementation because employees demonstrate stronger technological adaptability and greater willingness to incorporate intelligent systems into daily accounting activities. Conversely, institutions characterized by limited digital literacy, fragmented information systems, or inadequate regulatory frameworks frequently encounter implementation barriers that diminish the effectiveness of AI-enabled financial management (Hernández Aros et al., 2024).

Overall, the findings synthesized in this narrative literature review indicate that Artificial Intelligence serves as a strategic enabler of digital transformation in public sector accounting by improving financial management efficiency, strengthening transparency, and enhancing institutional accountability. The evidence further demonstrates that these improvements are influenced not only by technological sophistication but also by organizational acceptance, human resource readiness, and supportive governance structures, as explained by the Technology Acceptance Model. These findings establish a foundation for the subsequent discussion regarding the mechanisms through which AI influences public financial governance, the challenges associated with its implementation, and future strategic directions for sustainable digital transformation in public sector accounting (Indrayani et al., 2024).

The synthesis of the reviewed literature demonstrates that the adoption of Artificial Intelligence (AI) in public sector accounting has evolved from isolated technological initiatives into comprehensive digital transformation strategies. Earlier studies primarily emphasized accounting computerization and Enterprise Resource Planning (ERP) implementation as mechanisms for improving financial administration. However, recent literature indicates a significant paradigm shift in which AI functions as an intelligent analytical system capable of learning from historical financial data, recognizing spending patterns, predicting future financial conditions, and supporting autonomous decision-making processes. This transformation reflects the evolution of public financial management from a transaction-oriented accounting model toward a knowledge-based financial governance model where accounting information serves as a strategic asset for governmental decision-making. Consequently, AI is no longer regarded merely as an operational technology

but as an organizational capability that enhances financial sustainability, institutional responsiveness, and public value creation(Elnakeeb & Elawadly, 2025).

One of the strongest findings emerging from the literature concerns the contribution of AI to improving financial management efficiency throughout the public financial management cycle. The reviewed studies consistently report that intelligent technologies streamline accounting processes beginning with budget formulation, financial execution, accounting recording, financial reporting, auditing, and performance evaluation(Paul Armijo, 2026). Traditional accounting procedures often involve repetitive manual verification, document matching, transaction reconciliation, and report compilation, all of which consume considerable organizational resources. AI automates these activities through machine learning algorithms capable of continuously processing large financial datasets with significantly greater speed and accuracy than manual methods. As a result, government organizations experience reductions in processing time, operational expenditure, administrative workload, and reporting delays while simultaneously increasing accounting accuracy and service quality(Latupeirissa et al., 2024).

Furthermore, AI contributes substantially to improving financial planning and budget forecasting. Conventional budgeting practices generally rely on historical expenditure trends combined with subjective managerial judgment, making budget projections vulnerable to uncertainty and estimation errors. By contrast, AI employs predictive analytics capable of processing multidimensional financial information derived from historical expenditure, macroeconomic indicators, demographic trends, inflation, procurement patterns, and revenue fluctuations. These predictive capabilities enable governments to estimate future fiscal conditions with considerably greater precision, thereby supporting evidence-based budgeting and reducing fiscal uncertainty. Several studies further indicate that AI-assisted forecasting contributes to more effective allocation of limited public resources because expenditure priorities are determined through comprehensive analytical models rather than solely through administrative discretion(Astika et al., 2026).

Another significant finding concerns the role of AI in optimizing expenditure control and financial monitoring. Intelligent monitoring systems continuously evaluate financial transactions as they occur rather than relying exclusively on periodic financial audits. Machine learning algorithms compare current transactions with historical spending patterns and automatically identify anomalies, unusual expenditure behaviors, duplicate payments, procurement irregularities, or transactions inconsistent with applicable financial regulations. Such capabilities substantially reduce the risk of financial mismanagement while strengthening internal control systems. Consequently, public organizations can respond to financial irregularities more rapidly before they develop into significant governance failures or financial losses(Irianti et al., 2026).

The literature also demonstrates that AI substantially improves the quality of governmental financial reporting(Wang & Cui, 2026). Financial reports generated through AI-assisted accounting systems exhibit higher levels of consistency, completeness, and reliability because automated validation mechanisms reduce transcription errors and inconsistencies commonly associated with manual accounting processes. Intelligent reporting systems automatically consolidate financial information originating from multiple governmental departments into standardized reporting formats, thereby minimizing reconciliation problems that frequently delay financial statement preparation. In addition, automated reporting allows governments to produce periodic financial statements more rapidly without sacrificing reporting quality. These improvements increase the credibility of financial information provided to legislatures, auditors, oversight institutions, and the general public(Kureljusic & Karger, 2023).

Table 3. AI Contributions Across the Public Financial Management Cycle

Public Financial Management Stage	Conventional Practice	AI-Based Transformation	Expected Impact
Budget Planning	Historical estimation	Predictive budgeting	Higher forecasting accuracy
Budget Execution	Manual expenditure monitoring	Real-time monitoring	Faster financial control
Transaction Recording	Manual bookkeeping	Automated journal processing	Reduced administrative burden

Public Financial Management Stage	Conventional Practice	AI-Based Transformation	Expected Impact
Financial Reporting	Periodic reporting	Automated integrated reporting	Faster reporting cycle
Internal Audit	Sample-based audit	Continuous intelligent auditing	Increased audit effectiveness
Decision Support	Managerial intuition	AI-supported analytics	Better policy formulation

The literature further indicates that the effectiveness of AI implementation is strongly influenced by organizational digital maturity. Governments possessing integrated financial information systems, high-quality digital infrastructure, and effective interdepartmental coordination achieve substantially greater benefits from AI adoption than organizations operating fragmented legacy systems. Digital maturity determines the availability, quality, interoperability, and standardization of financial data, all of which are essential prerequisites for AI algorithms to generate reliable analytical outcomes. Poor data quality, inconsistent accounting standards, and fragmented information systems reduce algorithmic performance and may produce misleading financial recommendations. Therefore, successful AI implementation requires comprehensive digital transformation extending beyond software acquisition toward organizational restructuring, process integration, and data governance reform (Reddy, 2024).

These findings are consistent with the Technology Acceptance Model (TAM) proposed by Davis (1989), which explains that technology adoption is primarily determined by users' perceptions regarding its usefulness and ease of use. Within the context of public sector accounting, Perceived Usefulness is reflected in accountants' beliefs that AI improves reporting quality, accelerates accounting processes, minimizes human error, enhances financial forecasting, and supports managerial decision-making. Numerous studies demonstrate that accounting professionals exhibit stronger acceptance of AI when they directly experience measurable improvements in daily work performance. Accordingly, perceived organizational benefits become one of the strongest predictors of successful AI implementation within governmental financial institutions (Deszca et al., 2024).

Similarly, Perceived Ease of Use significantly influences accountants' willingness to adopt AI technologies. Literature indicates that public servants are considerably more receptive toward AI applications when systems provide intuitive interfaces, require minimal technical expertise, integrate smoothly with existing accounting software, and offer adequate user training. Conversely, technologically complex systems frequently generate implementation resistance, particularly among employees possessing limited digital competencies. Therefore, successful AI adoption depends not only on sophisticated technological capabilities but also on user-centered system design emphasizing accessibility, simplicity, and continuous technical support (Popli et al., 2025).

The literature additionally highlights the interaction between TAM and organizational learning. Government agencies investing in continuous professional development programs consistently report higher AI acceptance than institutions providing limited employee training. Training enhances employees' technological confidence, strengthens digital literacy, reduces uncertainty associated with technological change, and improves users' perceptions regarding both usefulness and ease of use. Consequently, organizational learning functions as an enabling mechanism that accelerates digital transformation while minimizing employee resistance. This finding suggests that investment in human capital should accompany technological investment to maximize the organizational benefits generated by AI (Li, 2024).

Another important finding concerns the evolving role of public accountants following AI implementation. Rather than replacing accounting professionals, AI transforms the nature of accounting work by automating repetitive operational activities while expanding analytical and strategic responsibilities. Routine tasks such as invoice verification, transaction classification, journal posting, account reconciliation, and financial data validation increasingly become automated. Consequently, accountants devote more attention to financial analysis, policy evaluation, strategic budgeting, governance assessment, and decision support. This transformation reflects the emergence of strategic public accountants capable of integrating financial expertise with advanced digital technologies to improve organizational performance and public value.

Overall, the synthesized evidence confirms that Artificial Intelligence substantially enhances financial management efficiency by automating accounting operations, improving forecasting accuracy, strengthening financial monitoring, optimizing reporting quality, and supporting strategic decision-making. These improvements are reinforced by the Technology Acceptance Model, which explains that successful AI adoption depends largely upon accountants' perceptions of technological usefulness and ease of use, supported by organizational readiness, digital competencies, effective leadership, and continuous professional learning. Consequently, digital transformation within public sector accounting should be understood as a multidimensional organizational change encompassing technological innovation, institutional adaptation, and human capability development rather than merely the implementation of advanced information systems.

Conclusions

This study concludes that the digital transformation of public sector accounting through Artificial Intelligence (AI) has become a strategic approach to improving the efficiency of public financial management while strengthening financial transparency and accountability. The narrative literature review demonstrates that AI technologies—including machine learning, predictive analytics, robotic process automation, and intelligent auditing—significantly improve the accuracy, speed, and reliability of accounting processes. These technologies enable governments to optimize budgeting, automate financial reporting, enhance fraud detection, and support evidence-based decision-making. The findings further indicate that successful AI implementation is not determined solely by technological capability but also by organizational readiness, digital infrastructure, regulatory support, and the acceptance of technology by accounting professionals, as explained by the Technology Acceptance Model (TAM). Furthermore, this study emphasizes that AI-driven digital transformation extends beyond operational modernization by creating a more transparent, accountable, and sustainable public financial governance system. AI facilitates real-time financial monitoring, strengthens internal control mechanisms, and improves the accessibility of financial information for stakeholders, thereby increasing public trust in government financial management. Nevertheless, challenges related to digital competencies, data governance, cybersecurity, ethical concerns, and institutional resistance remain significant barriers to successful implementation. Therefore, governments should adopt comprehensive digital transformation strategies that integrate technological innovation with human resource development, regulatory reform, and organizational capacity building. Future research is encouraged to employ empirical methods to examine the practical impact of AI adoption on financial performance, governance quality, and accountability across different public sector contexts.

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