



The Integration of Artificial Intelligence in Accounting: Perception of Public Accountants in the Atacames Cantón

La integración de la inteligencia artificial en la contabilidad. Percepción de los contadores públicos del cantón Atacames

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Abstract

This research aimed to analyze how public accountants in the Atacames canton perceive the integration of artificial intelligence (AI) in their field, exploring their opinions and experiences. The objective was to identify factors that facilitate or hinder its adoption and suggest actions to strengthen its implementation. This study was conducted using a quantitative approach, a descriptive scope, and a non-experimental, cross-sectional design, employing surveys administered to accountants in the sector. The data were processed through

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descriptive statistical analysis, providing an overview of the level of knowledge, use, and perception of AI in accounting. The results showed that accountants have a general understanding of artificial intelligence, although its practical use is limited and focused on basic tools. A positive perception was observed regarding the benefits of AI, such as speed, accuracy, and error reduction, although barriers related to a lack of training, resistance to change, and partial trust in automated systems still exist. It was concluded that artificial intelligence represents an opportunity for professional transformation rather than a threat, and that its integration depends on strengthening digital skills. Finally, actions were proposed to promote self-directed learning, the practical application of AI, and innovation in the accounting profession.

Palabras clave: Artificial intelligence, Accounting, Digital skills, Technological transformation, Professional perception.

Resumen

La investigación se propuso analizar cómo perciben los contadores públicos del cantón Atacames la integración de la inteligencia artificial (IA) en su campo, explorando sus opiniones y experiencias. El objetivo era identificar qué factores facilitan o dificultan su adopción y sugerir acciones que fortalezcan su implementación. Este estudio se llevó a cabo con un enfoque cuantitativo, un alcance descriptivo y un diseño no experimental de corte transversal, utilizando encuestas dirigidas a contadores del sector. Los datos se procesaron a través de un análisis estadístico descriptivo, lo que permitió obtener una visión general sobre el nivel de conocimiento, uso y percepción de la IA en la contabilidad. Los resultados mostraron que los contadores tienen un conocimiento general sobre inteligencia artificial, aunque su uso práctico es limitado y se centra en

herramientas básicas. Se observó una percepción positiva respecto a los beneficios de la IA, como la rapidez, precisión y reducción de errores, aunque aún existen barreras relacionadas con la falta de capacitación, la resistencia al cambio y una confianza parcial en los sistemas automatizados. Se concluyó que la inteligencia artificial representa una oportunidad de transformación profesional en lugar de una amenaza, y que su integración depende del fortalecimiento de las competencias digitales. Finalmente, se propusieron acciones que fomentan la autoformación, la aplicación práctica de la IA y la innovación en la profesión contable

Palabras clave: Inteligencia artificial, Contabilidad, Competencias digitales, Transformación tecnológica, Percepción profesional.

Introduction

The past few decades have brought profound changes to the field of accounting, driven by the rapid growth of information and communication technologies (ICT). Tasks that previously required significant manual effort are now performed automatically and with a high degree of accuracy thanks to the use of specialized software in this field. Among the most significant innovations is Artificial Intelligence (hereinafter AI), a technology that is no longer merely a future trend but rather a tool used across various productive sectors, notably the accounting profession.

AI is defined as the ability of machines to reason, learn, make decisions, and solve problems autonomously, simulating human thought (Latorre et al., 2024). In the field of accounting, AI has been integrated into financial management, including transaction classification, reconciliations, fraud detection, and

even the generation of financial reports. All AI applications offer a way to improve operational efficiency, reduce human error, and free up time for accountants to focus on more significant activities such as financial analysis, management consulting, and tax planning.

Despite this, the implementation of AI in accounting is not without its challenges. There is significant resistance to change among accounting professionals who fear that these types of technological tools might replace them. Another challenge relates to the lack of training in the use of AI tools, which limits the effective adoption of this technology. In addition to the above, there is a need for financial resources to purchase software, maintain the technological infrastructure, and provide ongoing staff training. These factors raise crucial questions regarding the future of the accounting profession and the skills that must be developed to navigate an increasingly technological and digitized professional environment.

In Ecuador, specific characteristics make this study particularly relevant. In the Atacames canton, which also includes the Tonsupa parish, there are many accounting professionals who need to understand and, if possible, incorporate AI technologies into their professional practice. While several companies have begun investing in automation and data analysis tools, some still rely on manual or basic processes, creating a technology gap that adversely affects competitiveness and the quality of financial information. Understanding, through this study, the perception of AI, the level of knowledge, and the challenges faced is essential for designing training strategies and technology adoption policies that will strengthen their profession.

The findings of this study aim to shed light on the impact of AI on accounting, as well as to provide a foundation for defining courses of action focused on continuing education, technology investments, and the development of ethical standards that

ensure the appropriate use of AI in the financial sector. Similarly, it seeks to contribute to the academic and professional debate surrounding the future of the accounting profession in Ecuador, offering insights that will drive the transition to a more efficient and digital work model aligned with the demands of today's world.

Ultimately, the research, in addition to diagnosing the current situation, seeks to propose possible solutions to facilitate the effective and responsible adoption of AI, thereby reducing the technology gap and strengthening the strategic role of accountants in companies and organizations. The integration of AI into accounting processes is a significant opportunity to promote the evolution toward a profession that is less operational and more analytical, where technology and human knowledge can complement each other appropriately, ensuring that the financial information generated is timely, useful, and reliable for sound decision-making.

AI in accounting is considered one of the most significant developments in the business world in recent years. AI has revolutionized accounting by automating various tasks, helping to improve the accuracy of financial analyses and audits, and optimizing business decision-making.

This technology enables the processing of large volumes of data in real time, identifying patterns and reducing human error, which is essential for maintaining the integrity and reliability of accounting records. As a result, AI has made it possible to automate repetitive tasks such as processing transactions, performing bank reconciliations, and preparing financial reports, among other activities—freeing accountants to focus on strategic decision-making, financial analysis, and gathering insights to inform decisions.

Given that AI has a great capacity to detect anomalies and inconsistencies in a timely manner, it helps prevent fraud and

ensure compliance with tax and financial regulations. In this context, AI can be considered a tool to improve the accuracy and transparency required in accounting.

According to Pacífico (2024), although there are countless benefits, adopting AI in the accounting profession faces many challenges. In the specific case of accountants in the Atacames canton, low levels of training, technical limitations within firms, resistance to change, and limited financial capacity to purchase software could be considered the challenges that limit the adoption of AI in accounting activities.

The situations described above highlighted the need to investigate the perceptions of certified public accountants in the Atacames canton regarding the application of AI in their professional activities, in order to identify the factors that facilitate or limit its use. These perceptions help generate insights for understanding the context and propose alternatives for training or technology adoption that can help the accounting profession remain relevant and competitive in a landscape increasingly dominated by digitization and automation.

In this vein, the general objective of the study was to analyze the perceptions of certified public accountants in the Atacames canton regarding the integration of artificial intelligence into accounting by examining their opinions and experiences, with the aim of identifying the factors that facilitate or hinder its adoption and proposing courses of action to strengthen its implementation.

Similarly, the specific objectives were aimed at describing the extent of knowledge and use of artificial intelligence in the accounting activities of certified public accountants in the Atacames canton; identifying the benefits, challenges, quality of information, and level of confidence that artificial intelligence generates in accountants' decision-making; and defining courses of action that promote the implementation of AI and

the development of digital competencies within the accounting profession.

Theoretical Framework

To provide a theoretical foundation for the study, several previous studies on the subject were initially identified. Espitia's (2022) research aimed to analyze the challenges posed by artificial intelligence. The methodology involved an explanatory study that reviewed technological advancements and the skills required for AI. The results showed that AI has enabled the transformation of processes, minimizing the accountant's role while, conversely, requiring skills that allow them to adapt. The conclusions highlight the importance of accountants reinventing themselves, developing digital competencies, and acquiring social skills to keep pace with the technological revolution we are currently experiencing.

In the study by Fernández and Ríos (2023), the objective was to understand the perceptions of accountants in Lima regarding AI in accounting. A basic, quantitative, non-experimental, and cross-sectional study was conducted. The sample consisted of 382 accountants selected through probabilistic sampling. Notable among the results is that 85% of accountants have a positive perception, expressing interest in and confidence in these tools for solving problems related to self-learning and accounting applications. The study concludes that adopting AI is necessary to adequately address the industrial and technological revolution, and that updating skills is essential to reap its benefits.

Rivadeneira (2024) set as the objective of his study to analyze the impact of AI on Accounting 5.0, focusing his analysis on how financial practices and decisions can be transformed. Regarding the methodology, it was a descriptive documentary study, combining quantitative and qualitative analyses of 177 articles identified through PRISMA. Notable among the results is a

sharp increase in research during 2016, with global participation predominating and the identification of numerous challenges and benefits related to accounting analysis and automation. The conclusions established that AI has revolutionized accounting, significantly improving the generation of high-quality financial information for decision-making while also posing challenges for the training and adaptation of accountants.

The study by Salvador and Martínez (2024) aimed to determine the current influence of AI on the accounting profession. It was a quantitative study that administered a survey to a sample of 385 accountants, who were asked about their perceptions regarding the opportunities and challenges presented by AI. The results showed that accountants believe AI increases the speed and accuracy of processing accounting information, although there is a lack of training and some mistrust regarding making decisions based on AI-generated information.

The conclusions highlight that AI has the capacity to transform and process routine tasks more quickly; it also enables the creation of business opportunities without necessarily replacing accountants, but it requires adaptation to emerging technological developments.

The objective of the study by Hernández and Guerrero (2023) was to evaluate how accountants in Machala are adapting to the implementation of AI. The study was a positivist quantitative study based on surveys administered to 119 professionals. The results highlight that, despite fears regarding job displacement, accountants recognize that AI offers multiple benefits when used as a professional support tool. The conclusions indicate that the full adoption of AI represents a challenge but also an opportunity, and that accountants' individual perceptions are key to shaping the future of the accounting profession.

Similarly, several theoretical foundations related to the research topic were analyzed, as described below.

Artificial Intelligence

AI is a field that lacks a simple definition. Nevertheless, it is defined as the set of tools that combines computer science with data to facilitate problem-solving. On the other hand, in a more traditional sense, it refers to the ability of computers or controlled robots to perform tasks typically associated with intelligent beings.

According to Serrahima (2022), AI relates to scientific developments in which a machine is designed to perform actions equivalent to those carried out by human intelligence. Its primary objective is to enable computers to perform tasks that humans also perform.

For Latorre et al. (2024), AI is understood as the field of study in which practice enables the creation of computer systems capable of performing tasks that, when carried out by a human, require intelligence. For example, these systems learn to reason, solve problems, and even process natural language.

Based on the definitions provided, it could be stated that AI is the set of computer techniques capable of simulating human intelligence processes, such as reasoning, learning, perception, and problem-solving. AI encompasses other areas such as natural language processing, deep learning, computer vision, *machine learning*, among others.

Accounting Practice

According to Vargas (2020), professional accounting practice refers to the activities or tasks performed by an accountant in their day-to-day work, whether within a company or organization or as an independent professional. The scope of accounting practices varies depending on the needs of the organization or the clients to whom accounting services are provided.

For his part, Gallardo (2021) defines accounting practice as the recording of changes in the net worth of an individual or company, as well as the determination of any profits or losses that may arise. Furthermore, it enables the maintenance of organized financial records that are appropriately tailored to the type of business and facilitates a planned monitoring of operations.

Accounting practice is thus considered to be a set of technical and regulatory activities that require professional expertise appropriate to the context—one that demands sound judgment, adaptation to the environment, professional ethics, and the ability to provide relevant and reliable information for sound decision-making.

Similarly, with significant technological advancements, Accounting 5.0 has emerged prominently as a paradigm that integrates accounting tasks with artificial intelligence (AI). This type of accounting is characterized by a focus on automating activities, rapid interpretation of results, and the generation of real-time accounting information.

Within the framework of Accounting 5.0, Bongianino et al. (2019) argue that incorporating AI is currently a key aspect of transforming accounting management and optimizing the processes that lead to financial decisions. With recent technological changes—particularly the emergence of AI—organizations have redefined how they manage information and operate in a highly automated world.

AI enables machines to learn from experience, adapt to different contexts, and perform highly complex tasks with efficiency and precision. Within the government sector, advances in technology and AI are transforming the nature of public administration and how it interacts with citizens, thereby facilitating community participation and optimizing service delivery by bringing technology and people together. AI can be

an ally in saving resources and improving operational efficiency (Cando, 2023).

In this context, adopting artificial intelligence does not mean the disappearance of accountants; rather, it is an opportunity for these professionals to reinvent themselves. Through this process, accountants can acquire new skills and competencies, adapt, and specialize in order to remain relevant in the Fourth Industrial Revolution that the world is currently undergoing.

Artificial Intelligence in Accounting Practice

Accounting is considered the set of technical processes that enable the classification and summarization (in monetary terms) of the economic transactions of an individual or company, in addition to contributing to the interpretation of the results obtained at the end of the period. Industrialization and technological innovation have made enormous global strides, resulting in a significant impact on how accounting professionals manage their work, providing accountants with many improvements and conveniences.

According to Fieiras et al. (2022), the use of AI tools streamlines tasks such as verifications and detecting fraudulent data, as well as analyzing large volumes of information in less time. Furthermore, AI tools have evolved significantly thanks to the constant technological development taking place in today's world.

Sumar (2021) argues that new AI technologies allow for a connection with accountants' professional experience, thereby significantly influencing business performance and the economy. This integration is achieved through automation tools, as AI performs tasks with the same precision as a professional by streamlining data generation to enhance accuracy and efficiency in an accountant's work.

Methodology

To begin this section, it is important to provide a brief description of the methodology applied in the process of obtaining and analyzing the results of the research. The study employed a quantitative approach, which is characterized by the collection of numerical or statistical data to answer research questions and identify patterns of behavior (Babativa, 2017). In this context, the study was quantitative because it described and characterized the perceptions of certified public accountants in the Atacames canton regarding the integration of AI into accounting, analyzing and interpreting statistical and numerical information.

In terms of scope, it was a descriptive study, defined by Guevara et al. (2020) as a study aimed at specifying the characteristics, profiles, and properties of communities, groups, processes, or individuals that are subject to a particular analysis. Based on this definition, the study aimed to specify the profiles and characteristics of public accountants in the Atacames canton regarding the integration of AI into their daily accounting activities.

Regarding the study design, this was a non-experimental study, defined as one in which the researcher observes and analyzes phenomena in their natural context without deliberately manipulating variables (Arias, 2021). As stated, the research is non-experimental because it did not seek to intervene in or alter the accountants' working conditions, but rather to collect direct information from their professional reality regarding the use of AI in their work.

Regarding the type, it was a field study, which Palella and Martins (2018) define as studies conducted directly in the real-world setting where the phenomenon occurs, without controlling or manipulating the variables. Based on the above, a field study was conducted in which information was collected

from accountants in their own offices where they perform their accounting activities throughout the Atacames canton.

Data collection was carried out using a survey, defined by Ávila (2020) as a research method that involves administering a questionnaire to a representative sample to gather information on opinions, attitudes, or characteristics. In this study, a questionnaire was used that had previously been validated in Salvador's (2024) research, in which he assessed the impact of AI on the accounting profession among Mexican accountants.

In this context, to define the study population, visits were made to the sites or locations where individuals provide accounting services.

During the survey of the Tonsupa and Atacames districts, 17 professionals who provide accounting consulting services were identified.

Once the study population and the data collection instrument were identified, the results obtained are presented below.

Level of Knowledge and Use of Artificial Intelligence Among Accountants

Based on the results obtained, the initial objective was to determine the level of knowledge and use of artificial intelligence among public accountants in the Atacames canton. The results indicated that accountants have a general understanding of AI but demonstrate limited proficiency, suggesting that they are in the early stages of adopting AI in accounting practice.

Similarly, it was evident that AI is generally used in conversational assistant applications, as the use of professional software remains minimal. Finally, it can be inferred that AI has indeed brought about gradual changes, particularly in tasks considered repetitive or operational, without having completely transformed the accounting profession.

Benefits, Challenges, Quality of Information, and Level of Trust Generated by Artificial Intelligence in Decision-Making

When initially asked about the challenges accountants have faced in implementing AI tools in their work, they indicated that factors such as implementation costs, proficiency in using AI, and resistance to change pose significant challenges to the application of technology in accounting.

Similarly, when asked whether AI will replace accountants in the future, the results reveal a realistic and positive perception, in which the potential of the technology is acknowledged, though the importance of always relying on professional judgment is also evident. This demonstrates that, although accountants require AI tools, they do not believe they can be replaced by these tools.

Looking ahead, respondents were also asked which skills would be most important for accountants in the future as they utilize AI. The results showed that accounting professionals recognize the need to stay current with technological competencies and ethical practices, in addition to soft skills that enable the proper use of AI tools.

Another question aimed to understand how accountants evaluate the quality of reports and analyses generated by AI tools compared to those produced manually. This question revealed that, despite having a high level of confidence in the technical quality of AI for generating financial information, accountants never disregard their own professional judgment in their day-to-day work.

The survey then asked about the level of confidence in AI-generated report analyses for decision-making purposes. It was evident that there is a high level of credibility and acceptance, although there is also considerable caution regarding the absolute reliability of AI-automated results.

Finally, this section sought to identify priority actions for improving the use of AI in the accounting profession. Accountants consider training and technological education to be essential for effectively strengthening the adoption of AI.

Results

Based on the research findings, it was determined that, although accounting professionals have a basic understanding of AI and clearly recognize its benefits in making their work more efficient and accurate, its practical application is limited due to low levels of training, high implementation costs, and resistance to change among professionals.

In this context, an action plan was developed to strengthen the adoption and application of AI, as well as to develop accountants' digital skills. The plan aims to provide strategies considered viable and sustainable for implementing accessible resources, as well as direct actions without relying on external institutions.

The proposed lines of action are intended to promote self-directed learning, facilitate the practical application of AI tools, disseminate technological knowledge, and design educational materials that strengthen a culture of digital innovation within the accounting profession. The plan serves as a professional and academic contribution aimed at driving the modernization and competitiveness of accounting activities in the Atacames canton, addressing the challenges posed by digital transformation in businesses and institutions.

The objective of the plan is to present practical strategies that strengthen the adoption of AI in accounting, as well as the development of digital competencies among certified public accountants in the Atacames canton. The lines of action are detailed below.

Line of Action 1

Line of Action 1: Development of a self-directed training program

Specific objective: To develop instructional materials whose content guides accountants in the use of AI tools applied to their professional practice.

Proposed Actions:§ Design a practical manual on topics related to artificial intelligence applied to accounting management, containing easy-to-understand examples and free resources.§ Create a digital guide containing direct links to platforms, tools, or courses so that accountants can train themselves in AI.§ Propose a gradual self-training plan(basic, intermediate, and advanced) focused on automatable accounting tasks.

Expected outcome: Accountants who are better informed and sufficiently motivated to pursue their own professional development.

Line of Action 2

Line of Action 2: Design of a pilot workshop on AI in accounting

Specific objective: To provide a practical introduction to the use of AI within the professional accounting context.

Proposed Actions:§ Plan the development of a workshop that, as an introduction, applies tools such as ChatGPT, AI-powered Excel, and automated accounting software.§ Develop practical exercises to demonstrate the benefits that AI can provide in processes such as financial reporting or bank reconciliations.§ Evaluate participants' perceived levels of usefulness and satisfaction through a survey to be conducted afterward.

Expected outcome: Accountants understanding and applying AI in real-world accounting activities, motivated to continue using it.

Action Line 3

Action Line 3: Creation of a blog or digital newsletter for professional outreach

Specific objective: Publish the knowledge being shared and acquired regarding AI and digital transformation in accounting.

Proposed Actions:§ Design an informational blog featuring monthly short articles on the application of AI, trends, and case studies.§ Encourage participation from accounting professionals by sharing their experiences with AI.§ Publish articles with infographics highlighting the challenges, benefits, and ethical considerations of using AI.

Expected outcome: Platforms for promoting collaborative learning.

Action Line 4

Action Line 4: Development of complementary academic materials

Specific objective: Develop theoretical and practical resources to facilitate understanding of the connection between accounting and AI.

Proposed actions:§ Design an informational booklet containing key definitions, examples of accounting AI tools, and the benefits of their implementation.§ Create short videos or easy-to-understand presentations that can be shared on digital media.§ Include a section presenting ethical recommendations, as well as best accounting practices involving the use of AI.

Expected outcome: Easily accessible educational materials to support the continuing education of certified public accountants.

Action Line 5

Action Line 5: Training Plan for Local Institutions

Specific objective: To present a digital skills training project for accountants in the Atacames canton.

Proposed Actions:§ Develop a document with proposals for training accountants that includes objectives, methodologies, content, and timelines. § Present the plan to interested accounting associations. § Provide voluntary consulting services for the initial implementation of the plan.

Expected Outcome: Formal documentation to serve as the basis for conducting training in AI and digital accounting.

Conclusions

The results obtained during the research process revealed that certified public accountants in the Atacames canton have general knowledge of AI, and therefore its application in their profession remains limited. It was found that the use of AI is primarily focused on basic or support functions, reflecting a minimal level of technology adoption and highlighting the need to strengthen the technical and digital training of accounting professionals to enable the effective integration of AI into their professional activities.

Furthermore, it was concluded that accountants have broadly recognized the benefits of AI, particularly in optimizing tasks, reducing errors, and improving the quality of financial accounting information. Despite this, many challenges remain, such as resistance to change, a lack of training, and limited trust in the automated results produced by AI tools. Despite these

challenges, accounting professionals value AI as a tool that complements and enhances accounting analysis and, consequently, decision-making. Finally, several courses of action were defined to serve as practical guidance to promote the adoption of AI in accounting and the development of digital skills among accountants in the Atacames canton. The proposed strategies aim to promote self-directed learning, gradually implement digital tools, and create spaces for autonomous learning. The proposed actions are intended to strengthen accounting professionals' capacity to adopt AI-based technological tools, as well as to foster a culture of innovation within the local accounting profession.

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