Reviews of ECONJOURNAL-D-24-00244R2

DIGITAL TRANSFORMATION OF THE ACCOUNTING PROFESSION AT THE INTERSECTION OF ARTIFICIAL INTELLIGENCE AND ETHICS

Round 1

Reviewer 2

1. The article successfully addresses the integration of AI into the accounting profession and its ethical implications.It provides detailed insights into the potential advantages of AI, such as cost reduction, improved accuracy, and efficiency.Ethical considerations and challenges related to AI adoption are well-discussed, emphasizing the importance of regulatory frameworks and guidelines. But, while the focus on Romania's accounting firms offers localized insights, a broader international comparison could enrich the discussion.
2. The article follows a logical structure, starting with an introduction, theoretical framework, methodology, results, and conclusions.The use of tables and figures to present demographic data and statistical results enhances the readability. I suggest the transition between sections could be smoother. For instance, linking the theoretical background more clearly to the research objectives and findings would improve flow and the conclusions section could provide more actionable recommendations or implications for future researchand practice.
3. The language is formal and appropriate for an academic audience.Technical terms are well-defined, making the article accessible to readers familiar with the accounting or AI domains. Some sentences are overly complex and could be simplified for clarity. For example, phrases like "to create technical and methodological possibilities for a connection respectively the competitive of companies" are unclear.Occasional grammatical issues, such as subject-verbagreement and article usage, need revision.
4. The use of a structured questionnaire and statistical analysis tools like SPSS and Adanco adds rigor to the study.The dimensions of quality of work life (e.g., job satisfaction, well-being, stress) are well-researched and grounded in literature. But, the sample size (113 respondents) is relatively small for making generalizations, even for Romania. This limitation should be emphasized more clearly.The methodology section lacks details on thevalidity and reliability testing of the questionnaire before deployment
5. The conclusion could delve deeper into practical recommendations for organizations, policymakers, and educators.A discussion of how these findings could apply globally, beyond the Romanian context, would enhancethe article's relevance.
6. Ensure all references are updated and relevant. A few references seem outdated or overly general (e.g., Herzberg, 1959). Recent studies could provide more contemporary perspectives.
7. The limitations section briefly mentions future research but lacks depth. Highlighting areas such as longitudinal studies or AI's impact across different industries would be valuable.

Reviewer 3

Strengths of the Paper

* The paper effectively discusses how artificial intelligence (AI) provides competitive advantages in accounting, such as reducing costs, improving time efficiency, and enhancing data analysis accuracy. This highlights the transformative potential of AI in the accounting profession.
* It emphasizes the importance of ethical reflections in the context of business informatics.
* The research explores the relationship between digitization and the quality of working life. It suggests that while digitization can lead to health burdens, particularly emotional exhaustion, it also opens avenues for improving worker well-being through better operational management and training.
* The paper is grounded in empirical research, utilizing qualitative studies and questionnaires to gather data on perceptions of ethical requirements in AI. This methodological approach strengthens the validity of its findings and conclusions.
* The results indicate that investments in digitization can enhance competitiveness and productivity without negatively impacting long-term employment. This finding is crucial for stakeholders in the accounting profession, as it suggests that embracing technology can lead to economic growth and improved job security

Weaknesses of the Paper

* It is important to understand Dimensions/Constructs and Associated Questions. The questions related to the constructs should be explicitly stated in the article.
* The data was collected at a single point in time through questionnaires, which means that the claims made in the study can only be correlative in nature. This limitation restricts the ability to draw definitive causal conclusions about the relationship between digitization and worker well-being.
* While the paper addresses ethical considerations, it may not delve deeply enough into the complexities of ethical dilemmas posed by AI in accounting. A more comprehensive exploration of various ethical frameworks and their implications could enhance the discussion
* Although the paper acknowledges health burdens associated with digitization, it may not sufficiently explore the potential negative impacts on job security and the psychological effects of increased reliance on AI. A more balanced view that includes these aspects could provide a fuller picture of the implications of digital transformation.

Reviewer 4

Overall I really like the content of this paper. The LR is adequate for readers to understand the context that authors are trying to convey. The sentences are easy to understand, which is good. The authors made it easy for any readers with different background to understand it. well done on that. However, there are of course some room for improvements as suggested below:

Comment for improvements:
1) The Abstract - referring to the sentence "the influence of the dimension of the quality of working life on the quality working life" to remain completive on the market. are confusing. Please rephrase. The research results also was unclearly stated. What's the actual findings based on your analysis of those questionnaires?

2) Page 5: The research hypothesis should be clearly presented in the paper. Also add on some previous literatures that are relevant in arriving to the research hypothesis. Based on what was written, "following research hypotheses: how digitalization affects job satisfaction, general well-being, stress at work, homework interface, job control, and tests the proposed connection in the working environment/ conditions." How many hypothesis did this study have?

3) Page 15: For results and discussion, the discussion of results can be improved by discussing each findings on the factors that influence quality of life based on the hypothesis that authors have predicted before. For example, the hypothesis predicted that "Working Condition in the Digitization Era significantly influence quality of work life", upon analysis, authors should reflect back on that hypothesis and eventually agree or disagree that that hypothesis is accepted or rejected. This will make the flow of the paper more clear on from the hypothesis development until the analysis of findings.

4) Page 15: Following the validation of the questionnaires, I resorted to analyzing them with the help of SPSS, Adanco statistical software. The results of the research are presented in the following. The use of I instead of we (as it should since this is a team research?) Please check again for improper use of nouns.

5) The conclusion section should not contain any more citations (should put them in results and discussion), generally, in conclusion, authors should summarize the whole paper and its findings. Also include the limitation of study and potential for future research.

Round 2

Reviewer 2

I would like to state that I was very excited when I saw the title of the study, as the effects of artificial intelligence are one of the most discussed topics in the accounting academic community today.

The article explores a highly relevant and timely topic, providing a conceptual and empirical investigation into how digitalization and artificial intelligence (AI) impact the accounting profession, especially through the lens of ethics and quality of work life. It's rich in content and literature, and the combination of theoretical grounding with an empirical component enhances its value.I would like to submit the suggestions that I would like to make to improve and modify the study below:

1. At first glance, I was excited by the title of the study, but I could not see any explanation or findings related to accounting in the abstract. The abstract is quite generalised. I would expect it to be made more specific and the findings to be expressed more clearly.
2. I think the work should undergo language editing. I suggest a full professional language edit for clarity and fluency.
3. I can say that the integrity of meaning between the sections is a bit weak. It's as if it didn't come from a single pen. It does not provide fluency in reading and the story is not complete. I think that the connections between the sections should be better constructed.
4. The title is descriptive but a bit long and abstract. Consider shortening or making it more focused, e.g., "AI, Ethics, and Digitalization in Accounting: Impacts on Professional Practice and Work Life."
5. The statistical results of the study are very well presented. However, I would expect a comment and added value. What do these results mean? How can they be interpreted? What can be deduced especially in the field of accounting?
6. What are the suggestions for future studies? The researchers expressed the limitations of the study very well, but I could not see any suggestions for future studies, I would like to see them.
7. I expected the findings of the study to be discussed in the conclusion section with the results of the literature in this field. I did not see it. I think the study will be more effective if the discussion is added.
8. And finally, instead of being limited to a single country and a limited sample, could not another country with similar economic, financial, institutional, etc. characteristics to Romania be included in the study and more meaningful results be obtained?

I congratulate the researchers for conducting a study on a much needed and discussed subject in the field of accounting. However, when I read the study, I felt that the effects of AI in any sector were concluded. 11 of the 73 references in the bibliography are in the field of accounting.

Reviewer 4

Thank your for the amendment done on the manuscript. I am glad that author well addressed all of my comments previously.

However, there's one particular section that I think authors can improve which are the Research Objective, Methodology and Data. As a reader, I would like the Research Objective to be clearly mentioned, so that I will have an idea, what I'm expecting to find out next. As per the manuscript, research objectives are there, but somehow it is 'hidden' inside the the writing. Authors can improve by highlighting clearly the RO, and later support the RO with relevant literatures. As for Methodology and Data, I think it is well written and clear.

Overall, I have no further comment. Well done authors!

Round 3

Reviewer 2

Dear authors,

Thank you for your work and the corrections you have made. I wish you success in your future studies.

Best,