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Instructions to authors on generative AI in accounting publishing: Bibliometric and thematic insights

Seedwell T.M. Sithole
Avondale Business School, Avondale University, Australia
Syed Fahad Ashraf
Tasmanian School of Business and Economics
University of Tasmania, Australia

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Abstract

This study investigates how accounting journals listed in the Australian Business Deans Council (ABDC) Journal Quality List address the use of generative artificial intelligence (AI) tools in scholarly publishing. Ninety-one A*, A, and B-ranked journals classified under Accounting (FoR 3501) were examined through a structured bibliometric review and thematic content analysis of author guidelines. The analysis revealed considerable variation in journal policies concerning AI use. While some journals provided clear disclosure requirements, others offered limited or no guidance, resulting in inconsistent expectations across the discipline. This lack of standardisation poses challenges for authors, editors, and institutions striving to uphold responsible research practices. The findings underscore the need for coherent, discipline-specific guidelines that ensure the ethical and transparent use of AI in accounting research. In response, the study proposes a framework for AI governance tailored to the accounting field. The framework includes standardised disclosure protocols, procedures for evaluating potential misuse, and the incorporation of AI ethics into journal practices. Aligning academic publishing standards with principles of transparency, accountability, fairness, and integrity, this research contributes to the development of best practices for managing AI use in accounting

scholarship and informs broader discussions on responsible AI governance within academic and professional contexts.

Keywords: Generative artificial intelligence, academic publishing, accounting journals, authorship ethics, academic integrity, corporate governance

Introduction

The use of generative artificial intelligence (hereinafter referred to as AI) tools in academic publishing has emerged as a critical issue for corporate governance frameworks concerned with transparency, accountability, and ethical AI use (Islam & Greenwood, 2024; Martin, 2023). Just as corporate accounting scandals at the turn of the century prompted widespread reforms in accounting ethics and education, the advent of AI technologies such as large language models (LLMs) and tools like ChatGPT has raised new challenges for integrity, authorship, and trust in academic publishing (Batista, 2024; Islam & Greenwood, 2024; Poje & Groff 2022). In response, the academic community, including publishers, journals, and professional bodies, faces mounting pressure to develop clear policies and practices that ensure responsible use of these tools. Nowhere is this tension more pronounced than in the field of accounting, where research and professional standards directly influence the ethical foundations of corporate governance, financial reporting, and public accountability.

Accounting journals serve as critical gatekeepers of knowledge, influencing the development of theory and practice in the profession. Yet the current landscape of journal policies on AI use remains fragmented and inconsistent (Tang, 2025; Yin et al., 2024). While some publishers and journals have begun to issue statements on AI authorship, disclosure requirements, and acceptable uses of AI tools in scholarly work, many others are inconsistent, leaving authors and reviewers uncertain about expectations and standards. The lack of uniformity in AI policies across accounting journals reflects broader concerns about ethical AI use in business and society, particularly regarding transparency in decision-making processes, accountability for AI-generated content, fairness, and the protection of intellectual integrity in research (Bankins & Formosa, 2023; Sreseli, 2023). These concerns resonate deeply with the core principles of corporate governance, which emphasise ethical leadership, responsible decision-making, and the safeguarding of stakeholder interests.

This study provides a systematic analysis of how accounting journals included in the 2022 Australian Business Deans Council (ABDC) journal quality list (updated in 2023) address the use of AI in their author instructions and editorial policies. By focusing on journals ranked A*, A, and

B under the Field of Research (FoR) code 3501 Accounting, the study identifies patterns, gaps, and inconsistencies in the current guidance provided to authors. This is particularly important as business schools, corporate training programs, and professional bodies increasingly seek to establish standards for responsible AI use in research and practice (Martin, 2023). The central research question guiding this study is: How do the AI policies in author instructions of ABDC-ranked accounting journals reflect and influence principles of academic integrity and corporate governance? By mapping the current state of AI usage policies in accounting journals, this study not only informs the development of best practices in academic publishing but also contributes to the broader conversation about the ethical governance of AI in corporate and academic settings.

This study informs stakeholders, journal editors, publishers, authors, and professional bodies about the critical need for clear and consistent AI policies in accounting publishing. It also highlights how these policies intersect with key principles of corporate governance, including transparency in research methods, accountability for outputs, and ethical stewardship of emerging technologies. Ultimately, the findings emphasise the role of academic journals in shaping responsible AI practices that extend beyond academia into the corporate world, reinforcing the importance of governance structures that can uphold ethical standards in an era of rapidly advancing AI capabilities.

Literature review

AI and academic publishing

The advent of AI, including tools like ChatGPT and other LLMs, has prompted significant disruption in academic publishing (Eke, 2023). AI tools can produce human-like text, code, and analysis, raising questions about authorship, originality, and the boundaries of acceptable academic assistance (Islam & Greenwood, 2024). Early concerns focused on potential misuse for ghostwriting and plagiarism (Stokel-Walker, 2023), while recent discourse has shifted toward more nuanced debates around appropriate disclosure and co-authorship attribution (Springer, 2025; Elsevier, 2025). Academic institutions and publishers are now grappling with the extent to which AI-generated content can be integrated responsibly into scholarly work.

The emergence of AI has triggered a substantial surge in scholarly interest, alongside a rapid intensification in its prospective applications across academic contexts. Many peer-reviewed articles and editorials have explored both the potential benefits and inherent challenges associated with AI, with a significant number incorporating the technology directly into the research and writing process (Kour et al., 2025). Within the realm of academic inquiry and scholarly communication, existing literature frequently

highlights AI's capacity to enhance written expression, particularly through improvements in grammar and vocabulary (Graf & Bernardi, 2023, Zou et al., 2025). Furthermore, the technology has demonstrated proficiency in translating texts across multiple languages (Kruk & Kałużna, 2025), generating original research questions (Graf & Bernardi, 2023), synthesising extensive volumes of information (Kruk & Kałużna, 2025), recommending appropriate statistical analyses (Macdonald et al., 2023), and facilitating the creation of computer code and innovative textual material (Macdonald et al., 2023). These affordances have collectively contributed to a more streamlined and efficient research workflow (Ollivier et al., 2023). Despite these advancements, scholars are cautioned against an overreliance on AI, as the technology cannot assume responsibility for its outputs (Xu et al., 2025). Notable concerns include the potential for factual inaccuracies, algorithmic bias, and breaches of academic integrity through inadvertent plagiarism (Ollivier et al., 2023). This evolving landscape of capabilities and concerns has prompted publishers to reconsider their policies, particularly in relation to authorship, transparency, fairness and the ethical integration of AI in scholarly outputs (John-Mathews et al., 2022).

Journal policies are evolving rapidly, though inconsistently, across disciplines. Some major publishers, such as Springer and Elsevier, have released broad guidance on AI use, generally prohibiting AI from being credited as an author and requiring disclosure if AI tools were used in manuscript preparation (Elsevier, 2025; Springer, 2025). However, discipline-specific guidance remains fragmented, with academic journals adopting varying stances on the incorporation of AI-generated content (Gulumbe, 2024; Gulumbe et al., 2025; Inam et al., 2024). Within this fragmented context, studies have begun documenting the varied approaches across academic fields (Zhong et al., 2023). This underlines the ambiguity authors face and the potential inequities in peer review outcomes when standards vary widely.

The role of accounting journals in shaping ethical research

Accounting, as a discipline, occupies a unique position at the nexus of academic scholarship and professional regulation. Journals in accounting do not merely disseminate knowledge, they influence policy, guide educational standards, and shape professional ethics (Hopwood, 2007; Parker & Guthrie, 2014). As such, inconsistent or absent policies on AI in these journals risk not only undermining research integrity but also sending conflicting signals to practitioners and educators about ethical AI use in professional contexts. This issue is particularly pertinent given accounting's emphasis on accountability, transparency, and auditability, values that resonate closely with emerging concerns in AI ethics (Schweitzer, 2024;

Zhang et al., 2023). If journals fail to articulate clear standards for AI use, this may weaken efforts to align academic practice with the ethical imperatives demanded of the profession (Kour & Schutte, 2025).

Corporate governance and the ethical use of AI

The discussion of AI use in accounting publishing cannot be divorced from broader conversations on AI and corporate governance. Governance frameworks increasingly emphasise the need for AI transparency, human oversight, and responsible innovation (OECD, 2023; Trotta et al., 2023; Xu et al., 2025). Institutions that engage with AI, whether in research, business, or education, must develop systems of accountability that mirror those found in financial and regulatory compliance (Morley et al., 2022; Martin & Waldman, 2023; Novelli et al., 2024).

Publishing practices in accounting journals serve as a reflection of these governance expectations. By setting standards for responsible AI use, journals can model best practices for corporate actors navigating similar dilemmas (Pearson, 2024; Zhang et al., 2023). This reciprocal relationship, between academic governance and corporate governance, positions journal policies as crucial levers for broader societal impact (Bankins & Formosa, 2023).

Methods

Journal selection process

This study adopted a systematic approach to selecting accounting journals from the Australian Business Deans Council (ABDC) 2022 Journal Quality List. On 4 June 2025, the authors selected the ABDC journals. The official website for each journal was manually searched for guidelines pertaining to AI tools. Data collection for the journal guideline for authors focused on determining the presence of author guidelines specifically referencing the use of AI. The ABDC list, a widely recognised benchmark for journal quality in the Australian and international academic community, was accessed in its Excel format (ABDC 2022).

The data extraction and filtering process for the ABDC 2022 Excel file involved a systematic approach using specific inclusion criteria. The key columns used were Column E, which contains the Field of Research (FoR) codes, and Column G, which lists the journal ratings (A*, A, B, C). For the FoR filtering, only journals explicitly coded under FoR 3501 – Accounting were included. This ensured that the analysis focused on accounting-specific journals. This filtering step was automated in Excel using a formula designed to identify the presence of "3501" in Column E. For the journal quality rating filtering, only journals rated as A*, A, or B in the ABDC 2022 list were included to maintain a focus on high-quality, peer-reviewed research outlets.

Journals with a C rating were excluded. This filtering was also conducted in Excel, using Column G as the reference. In addition, journals without publicly available author instructions, such as an accessible "Instructions for Authors" page or equivalent policy document on their website, were excluded. This step ensured that only journals with transparent author policies, including information on their AI policy, were considered for further analysis.

Structured bibliometric review and thematic content analysis

To complement the journal selection, this study employed a two-phase methodology consisting of a structured bibliometric review followed by a thematic content analysis. This mixed-methods approach enabled both quantitative mapping and qualitative interpretation of the ways in which AI is addressed in accounting journal policies.

The bibliometric review involved the systematic documentation of each journal's publisher, quality ranking (A*, A, B), year of establishment, and the presence or absence of AI-related language in its publicly accessible author guidelines. Key data fields were extracted into a centralised dataset to enable frequency analysis and pattern recognition. The journals were further disaggregated by publisher and date of inception to assess temporal trends and publisher-specific policy tendencies.

The thematic content analysis was then conducted on journal guidelines identified as having explicit or implicit references to GAI. This qualitative analysis followed Braun and Clarke's (2006) six-phase approach: familiarisation with the data, generation of initial codes, identification of themes, review of themes, definition and naming of themes, and final write-up. Journal statements were analysed inductively and grouped into recurring themes such as AI authorship prohibition, disclosure requirements, editorial assistance boundaries, and ethical risk mitigation. Particular attention was paid to variations in policy language, the clarity of obligations placed on authors, and the presence of enforceable compliance mechanisms. All textual data were independently reviewed and cross-coded by two researchers to ensure consistency and rigour. Discrepancies were resolved through consensus discussion.

Results

Distribution of ABDC-rated accounting journals by publisher and quality

A total of 91 accounting journals from the 2022 Australian Business Deans Council (ABDC) Journal Quality List were identified for analysis, following the filtering of journals under FoR 3501 Accounting and those rated A*, A, or B. The distribution of these journals by quality rating and publisher is summarised in Table 1.

The results indicate a concentration of high-impact journals among a few major publishers. Elsevier accounts for the highest number of A* journals (4), followed by Wiley-Blackwell Publishing (3) and the American Accounting Association (3). Taylor & Francis Online and Emerald Group Publishing contribute primarily A and B journals, while a substantial proportion of B-rated journals (19 out of 50) are distributed among a diverse group of Other Publishers, including smaller presses and academic societies.

Table 1. Grouping of 91 ABDC accounting journals by quality rating and publisher

Group	Wiley-Blackwell Publishing	Taylor & Francis Online	Emerald Group Publishing	Elsevier	American Accounting Association	Other Publishers	Total
A*	3	0	1	4	3	1	12
A	4	6	5	6	6	2	29
B	4	4	12	5	7	19	50
Total	11	10	18	15	16	22	91

Source: Table prepared by the authors
(Information correct as at 08/09/2025)

This distribution suggests that publisher policies, rather than journal-specific guidelines, likely exert significant influence on AI usage policies across the accounting field, particularly at the A* and A journal levels. Furthermore, the dominance of a few publishers in high-ranking journals demonstrates the importance of reviewing both publisher-level and journal-level policies for responsible AI use in accounting scholarship.

AI governance in scholarly journal guidelines

A total of 91 accounting journals from various publishers were reviewed to determine the extent to which their author guidelines addressed the use of AI. The data presented in Table 2 outlines the distribution of AI-related policy mentions across various academic publishers, were obtained from a systematic review of publicly accessible documents sourced directly from each publisher's official journal websites. These included author guidelines, editorial policies, and formal statements regarding the use of AI. In cases where such documents were unavailable or silent on AI, the journal's or publisher's main submission or ethics pages were also examined. The table reflects the categorisation of these documents based on whether they explicitly referenced AI in author guidelines, formal policies, general statements, or made no mention of AI at all. Table 2 shows that 65 journals included an explicit policy on the use of AI, 13 had references to AI within their author guidelines, one contained a general statement on the use of AI without further policy detail, and 12 journals had no mention of AI.

Among the publishers, the *American Accounting Association* had 16 journals with explicit policies. *Elsevier* and *Emerald Group Publishing* each

had 15 and 19 journals respectively, all with explicit AI policies. *Taylor & Francis Online* listed 10 journals with policies, while *Sage Publications* and *Springer* each had 2 journals with policies. *Palgrave Macmillan* had one journal with an explicit AI policy.

Wiley-Blackwell Publishing had the highest number of journals (11) referencing AI within the author guidelines, though none of these journals included explicit policies or statements. *Hong Kong Polytechnic University* and the *Association for Accountancy & Business Affairs* had one journal each referencing AI in their guidelines. *Virtus Interpress* had one journal that included a general statement on the use of AI but did not provide a policy.

During the search conducted between 4 June and 19 June 2025, several publishers had no journals that included any reference to AI in their policies or author guidelines. These included *ASEPUC*, *Academy of Accounting Educators Inc.*, *Association Francophone de Comptabilité FRANCE*, *Creighton University*, *De Gruyter*, *Inderscience Enterprises Ltd.*, *Iona College, Hagan School of Business*, *Louisiana State University*, *Now Publishers*, *Rutgers University*, *University of Canberra*, and *World Scientific Publishing*, each with one journal marked as having no AI policy. In total, across all publishers, there were 13 journals with references in the author guidelines, 65 with explicit policies, 1 with a general statement, and 12 with no mention of AI.

Table 2. Distribution of AI-related policy mentions by publisher

Publisher	Author guidelines	Policy	Statement[1]	None	Total journals
ASEPUC (Associacion Espanola de Profesores Universitarios de Contabilidad)	0	0	0	1	1
Academy of Accounting Educators Inc.	0	0	0	1	1
American Accounting Association	0	16	0	0	16
Association Francophone de ComptabilitÃ© FRANCE	0	0	0	1	1
Association for Accountancy & Business Affairs	1	0	0	0	1
Creighton University	0	0	0	1	1
De Gruyter	0	0	0	1	1
Elsevier	0	15	0	0	15
Emerald Group Publishing	0	19	0	0	19
Hong Kong Polytechnic University	1	0	0	0	1
Inderscience Enterprises Ltd.	0	0	0	1	1
Iona College, Hagan School of Business	0	0	0	1	1
Louisiana State University	0	0	0	1	1
Now Publishers	0	0	0	1	1
Palgrave Macmillan	0	1	0	0	1
Rutgers University	0	0	0	1	1
Sage Publications	0	2	0	0	2
Springer	0	2	0	0	2
Taylor & Francis Online	0	10	0	0	10
University of Canberra	0	0	0	1	1
Virtus Interpress	0	0	1	0	1

Wiley-Blackwell Publishing	11	0	0	0	11
World Scientific Publishing	0	0	0	1	1
Total	13	65	1	12	91

[1]Statement on the use of AI
Source: Table prepared by the authors
(Information correct as at 08/09/2025)

Temporal distribution of AI policy adoption

Table 3 shows the temporal analysis of 91 accounting journals conducted based on their year of inception, using four grouped ranges: *Before 1980*, *1980–1999*, *2000–2009*, and *2010–2025*. The presence of AI-related author instructions was classified into four categories: reference to AI in author guidelines (author guidelines), absence of any AI policy (None), explicit policy statements (Policy), and specific statements on the use of AI (Statement). Of the 12 journals established *before 1980*, 7 included mentions of AI in their author guidelines, one had no AI policy, and four included explicit policy statements.

Among the 43 journals founded between *1980 and 1999*, four referenced AI in author guidelines, three had no policy, and 35 had explicit policies. One journal in this group included a specific statement on the use of AI. Journals founded during *2000–2009* showed a further shift, with 21 journals containing explicit policies. Two journals included author guideline references, and six had no policy. However, no statements were present in this group. For journals established *between 2010 and 2025*, five included explicit policies, and two had no policy. Notably, this group had no entries referencing AI in the author guidelines or including specific statements on AI use.

Overall, of the 91 journals reviewed, 65 (71%) contained an explicit policy on AI, 13 (14%) made reference in author guidelines, 12 (13%) had no policy, and 1 (1%) included a statement on the use of AI in scientific writing. These results suggest a growing trend toward formal AI policy adoption, particularly among journals established from the 1980s onward.

Table 3. Distribution of AI policy indicators by journal inception period

Date range	Author guidelines	None	Policy	[1]Statement	Total
2010-2025	0	2	5	0	7
2000-2009	2	6	21	0	29
1980-1999	4	3	35	1	43
Before 1980	7	1	4	0	12
Total	13	12	65	1	91

[1]Statement on the use of AI
Source: Table prepared by the authors
(Information correct as at 08/09/2025)

Thematic analysis of journal and publisher instructions and comments

Comparative analysis of AI guidance and policies in journals

To examine how accounting journals address the use of AI, we analysed statements from journals classified under three categories: *author guidelines*, *policy*, and *statements on the use of AI*. Specific quotes were extracted from author instructions to demonstrate the nature and intent of these policies. Journals in the author guidelines category typically included general or advisory references to AI. For example, Contemporary Accounting Research Journal noted: "Authors may use AI tools to improve grammar and clarity but must ensure that their use does not alter the intellectual contribution of the manuscript." Similarly, Journal of Corporate Accounting and Finance stated: "Artificial Intelligence tools may be used to support the writing process; however, authors are fully responsible for all content." These entries reflect a permissive stance, framing AI tools as assistive rather than central to authorship or academic integrity.

In contrast, journals coded under Policy provided more formalised and binding expectations regarding AI use. Accounting, Auditing & Accountability Journal explained: "The release of ChatGPT in November 2022 has prompted editorial review of its use... Authors must disclose if and how AI tools were used, and are responsible for the content produced." The Accounting Review offered a similar position, stating: "This policy refers to AI tools like ChatGPT. Such tools cannot be listed as authors and their use must be acknowledged." These statements not only set boundaries for acceptable AI use but also assert author accountability.

Clear prohibition of AI authorship

Further analysis was conducted at the publisher rather than journal level due to the consistent policy language found across multiple journals under the same publisher. Major academic publishers, such as Taylor & Francis, Sage Publications, and the American Accounting Association have adopted uniform policy statements that are disseminated across their journal portfolios. This centralised approach reflects overarching editorial standards, making publisher-level analysis both efficient and meaningful.

A strong and recurring theme among the ABDC-ranked journals with explicit AI policies was the prohibition of attributing authorship to AI tools, including ChatGPT and other LLMs. Many journals articulated a firm position that authorship entails accountability, intellectual contribution, and legal responsibility, functions that AI systems cannot fulfill. Several journals particularly those published by Taylor & Francis, Sage Publications, and the American Accounting Association provided clear statements such as that AI tools must not be listed as an author, because such tools are unable to assume responsibility for the submitted content or manage copyright and licensing

agreements. Taylor & Francis reinforced this by stating: "Authorship requires taking accountability for content, consenting to publication via a publishing agreement, and giving contractual assurances about the integrity of the work, among other principles. These are uniquely human responsibilities that cannot be undertaken by AI tools." The American Accounting Association likewise underscored the human responsibility attached to authorship, stating: "Authors are accountable for all information contained in an article regardless of how it is produced... Use of AI and AI-assisted writing tools must be consistent with the AAA policies on authorship." Similar language appeared in guidance from Sage Publications: "AI tools like ChatGPT cannot be recognised as a co-author in your submission. As the author, you (and any co-authors) are entirely responsible for the work you submit." These statements collectively reflect a consensus that AI may support the writing process but cannot replace the intellectual accountability associated with scholarly authorship. They also indicate the publishing community's effort to uphold ethical norms, protect intellectual property, and maintain the credibility of academic contributions in light of emerging technologies.

Mandatory disclosure

A prominent theme across journals with explicit policies was the requirement for authors to disclose the use of AI tools, such as ChatGPT in manuscript preparation. These disclosure requirements were consistently tied to principles of transparency, accountability, and research integrity. Many journals outlined expectations that authors must specify whether AI was used, what tools were employed, and for what purposes. For example, Taylor & Francis stated:

"Authors must clearly acknowledge within the article or book any use of AI tools through a statement which includes: the full name of the tool used (with version number), how it was used, and the reason for use." They also emphasised the importance of transparency in editorial review: "This level of transparency ensures that editors can assess whether AI tools have been used and whether they have been used responsibly." Similarly, the American Accounting Association provided detailed disclosure protocols: "The use of AI and AI-assisted tools... should be disclosed at the end of the manuscript in a separate section, immediately before the reference section... The authors should specify the tool(s) used, the extent of use, and the reason(s) for using the tool(s)." They suggested a standard format for such statements: "During the preparation of this work the author(s) used [name tool/service] in order to [extent/reason]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication." Sage Publications echoed this stance: "You are required to

inform us of any AI-generated content appearing in your work... This will allow the editorial team to make an informed publishing decision regarding your submission." Across all three publishers, disclosure is framed not as optional but as an ethical necessity, allowing editors, reviewers, and readers to evaluate the authenticity and trustworthiness of the scholarly work. This reflects an emerging consensus in accounting publishing that AI-generated content must be openly declared and contextually justified.

Concerns about plagiarism and misuse

While explicit bans on the use of AI were not evident, many journal policies and statements raised serious concerns about potential misuse, including plagiarism, fabrication of content, inaccuracies, and bias. These concerns reflect a broader awareness of the risks associated with AI-generated outputs and the need to maintain scholarly standards.

Across several policies, the onus of responsibility was placed squarely on the human author. For instance, Taylor & Francis noted: "Authors are responsible for ensuring that the content of their submissions meets the required standards of rigorous scientific and scholarly assessment, research and validation, and is created by the author." They also warned against relying on AI-generated content for critical research elements: "Authors should not submit manuscripts where AI tools have been used in ways that replace core researcher and author responsibilities, for example: text or code generation without rigorous revision, synthetic data generation... or generation of any types of content which is inaccurate including abstracts or supplemental materials."

The American Accounting Association reinforced this emphasis on author accountability: "Authors are accountable for all information contained in an article regardless of how it is produced, including ensuring that any AI tool(s) used do not infringe copyright and other ownership rights of third parties." Similarly, Sage Publications highlighted both the potential for plagiarism and ethical breaches: "LLMs could inadvertently reproduce significant text chunks from existing sources without due citation, infringing others' intellectual property... As the work's author, you bear responsibility for confirming that there is no plagiarised content in your submission." They further cautioned:

"LLMs may produce non-existent citations... and may inadvertently propagate bias. Authors must review all AI-generated content to ensure it's inclusive, impartial, and scientifically accurate." Although the tone of these statements varies, the underlying message is consistent: AI tools cannot be relied upon for unchecked content generation, and authors must critically evaluate and ethically manage any AI-assisted outputs.

Editorial assistance and language use

While the use of AI for content creation or authorship was widely restricted, many journals made explicit allowances for the use of AI tools in a limited editorial capacity, specifically for language improvement, grammar correction, or editing support. This form of AI assistance was generally framed as acceptable, provided the human author retains full intellectual responsibility for the work.

Taylor & Francis explicitly supported this distinction: "Taylor & Francis supports the responsible use of AI tools that respect high standards of data security, confidentiality, and copyright protection in cases such as: idea generation and idea exploration, language improvement, and interactive online search with LLM-enhanced search engines." They emphasised that in such cases, human oversight must remain paramount: "Utilising AI and AI-assisted technologies in any part of the research process should always be undertaken with human oversight and transparency." The American Accounting Association echoed this sentiment, distinguishing between general AI use and language-related support: "Authors may use AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool and the tool(s) used. The technology should be used with human oversight and control." Sage Publications also recognised AI's utility in refining academic writing: "Assistive AI tools make suggestions, corrections, and improvements to content you've authored yourself... Content that you've crafted on your own, but refined or improved with the help of this kind of assistive AI tool is considered 'AI-assisted'." However, they clearly differentiated between AI-assisted and AI-generated content: "Even if you've made significant changes to the content afterwards, if an AI tool was the primary creator of the content, the content would be considered 'AI-generated'." Overall, the use of AI for editorial assistance was treated as conditionally permissible. Most journals required clear disclosure of such use and reiterated that it should not compromise the authorship, originality, or scholarly rigour of the submission.

Responsibility and ethical use

Across journals with explicit or partial AI policies, a recurring theme was the emphasis on author responsibility and ethical use of AI tools. Publishers consistently underscored that while AI may support aspects of manuscript preparation, authors remain fully accountable for the accuracy, originality, and scholarly integrity of the final submission.

Taylor & Francis articulated this responsibility clearly: "Authors are responsible for ensuring that the content of their submissions meets the required standards of rigorous scientific and scholarly assessment, research and validation, and is created by the author." They further warned against the

inappropriate delegation of core academic tasks: "Authors should not submit manuscripts where AI tools have been used in ways that replace core researcher and author responsibilities..." The American Accounting Association also reinforced this ethical stance: "Authors are accountable for all information contained in an article regardless of how it is produced." They added: "AI can generate authoritative sounding output that can be incorrect, incomplete, biased, or infringe on existing copyrights... Authors should carefully review and edit the output because AI... cannot assume responsibility for the content." Sage Publications similarly framed human accountability as a non-negotiable standard: "As the author, you (and any co-authors) are entirely responsible for the work you submit." "While these tools can offer enhanced efficiency, it's also important to understand their limitations and to use them in ways which adhere to principles of academic and scientific integrity."

These statements reinforce the view that the ethical use of AI in academic publishing depends not only on policy compliance, but on the author's ongoing judgment, transparency, and professional integrity. AI may assist, but cannot replace, the human responsibility that underpins credible scholarship.

Discussion

Fragmentation and emerging consensus in AI policies

This study revealed a complex and evolving landscape of AI governance within accounting journals listed in the ABDC Journal Quality List. While a significant proportion of journals (approximately 86%) have implemented some form of guidance on AI use, the nature, clarity, and enforcement mechanisms of these policies vary considerably. The presence of policy fragmentation, especially across lower-ranked and independently published journals, raises concerns about consistency in ethical standards, transparency, and author guidance.

An emerging consensus is evident among leading publishers such as Taylor & Francis, the American Accounting Association, and Sage Publications. These publishers have articulated uniform guidelines across their journal portfolios, signalling an industry-wide movement toward ethical oversight of AI-assisted scholarship. Key themes underpinning these policies include: the prohibition of AI authorship, mandatory disclosure of AI use, permissible language editing, and author accountability for content integrity. These findings align with recent literature noting the growing institutional push for clearer standards in AI-integrated academic publishing (Springer, 2025; Gulumbe et al., 2025; Zhong et al., 2023).

Implications for academic integrity in accounting research

The clear rejection of AI as a legitimate co-author reflects broader concerns about academic integrity, intellectual accountability, and authorship ethics. Journals consistently affirm that authorship entails intellectual contribution, legal responsibility, and moral accountability, attributes AI tools cannot fulfil (Sullivan & Fosso 2022). This position reinforces prior arguments in the literature that AI-generated content must not obscure human agency in the research process (Bankins & Formosa, 2023; Eke, 2023; Ollivier et al., 2023).

The requirement for authors to disclose the use of AI tools supports transparency in the research lifecycle, particularly in methodology and manuscript preparation. Such disclosure mechanisms serve not only to uphold trust in the peer review process but also to facilitate informed editorial and ethical decision-making. As research becomes increasingly digitised and mediated by AI, transparent authorship practices will be essential to preserving the credibility of academic outputs (Kour et al., 2025).

The notable lack of disclosure protocols in many journals, particularly those rated B or published by smaller entities may introduce ethical grey areas. Inconsistent standards across journals could result in unequal treatment during peer review or publication, inadvertently penalising researchers who disclose their use of AI while others do not. These inconsistencies echo Zhong et al.'s (2023) findings in radiological publishing and suggest a pressing need for harmonised policy frameworks across disciplines.

The role of accounting journals as ethical gatekeepers

Accounting journals occupy a unique space at the nexus of academic scholarship, professional regulation, and corporate accountability (Parker & Guthrie, 2014). The outputs of accounting research directly inform governance frameworks, auditing standards, and financial disclosures (Hopwood, 2007; Parker & Guthrie, 2014). Thus, the ethical standards upheld by accounting journals set a precedent not only for academic publishing, but for professional norms across the industry.

The findings from this study reveal that leading accounting journals are already aligning their editorial policies with principles foundational to corporate governance, namely, transparency, accountability, and risk management. This convergence supports calls from the OECD (2023) and others for cross-sector alignment in ethical AI deployment. By modelling responsible AI practices, accounting journals can act as reference points for corporate actors grappling with similar ethical and operational dilemmas in the deployment of AI technologies (Bankins & Formosa, 2023; Pearson, 2024; Trotta et al., 2023).

Editorial assistance and permissible use of AI

A more permissive stance emerged around the use of AI tools for editorial support, such as grammar correction and language refinement. This position is consistent with the role of AI as an assistive, rather than generative technology. Journals generally frame this use as acceptable when conducted under human oversight, provided it does not alter the intellectual substance of the manuscript and is disclosed appropriately. This distinction between "AI-assisted" and "AI-generated" content is critical to maintaining clarity in academic contribution and originality (Sage Publications, 2025). However, this allowance introduces potential grey areas. Without clear boundaries, there is a risk that AI-assisted tools could become integrated into more substantive aspects of research generation. Ensuring that editorial assistance remains distinct from intellectual authorship will require ongoing dialogue, standard-setting, and perhaps the development of disclosure templates tailored to different AI applications.

Risks of misuse and the limits of technological reliance

Despite the affordances of AI, publishers consistently emphasised the risks associated with overreliance on these tools, including the production of fabricated references, biased interpretations, and inadvertent plagiarism (Ollivier et al., 2023; Eke, 2023; Elsevier, 2025). These concerns reflect the limitations of LLMs and reinforce the need for critical human oversight (Zhong et al., 2023; Springer, 2025). As AI systems evolve in sophistication, the line between assistance and authorship may blur, creating new challenges for editorial boards and peer reviewers (Macdonald et al., 2023; Gulumbe et al., 2025).

In the context of accounting research, where the factual accuracy of data, regulatory compliance, and ethical clarity are paramount, such risks are particularly acute. Unchecked use of AI could result in compromised research findings, misleading theoretical contributions, and even reputational damage to journals and institutions.

Implications - Toward a discipline-wide policy framework

While this study observed encouraging developments among top-tier journals and publishers, the broader field remains characterised by inconsistency and ambiguity. The absence of clear AI guidance in nearly one-fifth of ABDC-listed accounting journals, particularly in journals rated B or operated by smaller publishers creates vulnerabilities in academic practice.

To address these gaps, there is a growing imperative to develop discipline-wide frameworks that provide clear and enforceable guidance on the responsible use of AI in accounting scholarship. The fragmented and

inconsistent AI policies observed across journals and publishers undermine efforts to maintain transparency, fairness, and integrity in academic publishing (John-Mathews et al., 2022). Without a shared understanding of expectations, authors may face unequal treatment, and peer reviewers may apply differing standards, potentially leading to ethical ambiguities and reputational risks for journals and institutions (Zhong et al., 2023; Gulumbe et al., 2025).

A robust, field-specific framework would ensure a more consistent and transparent approach across the accounting discipline. Figure 1 illustrates the essential components of a field-specific framework to guide the ethical and responsible use of AI in accounting.

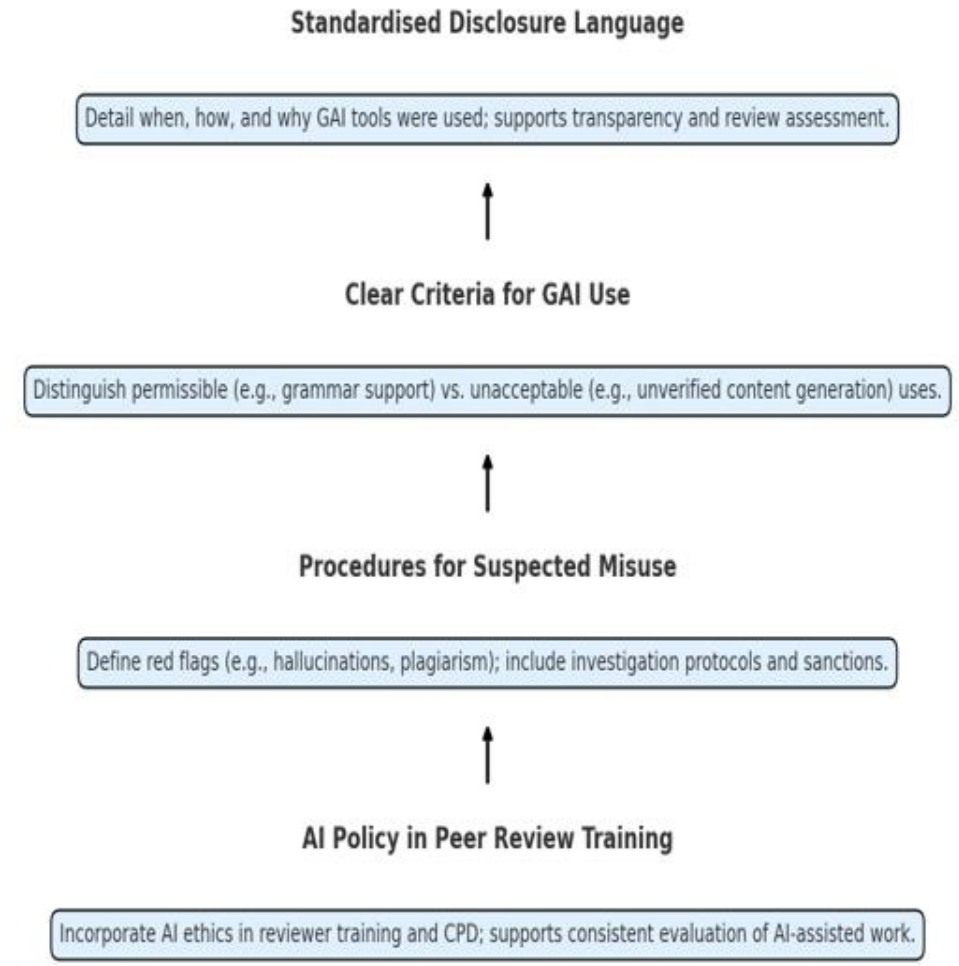

Figure 1. Key components of a field-specific framework for AI use in accounting research

As shown in Figure 1, such a framework should include *standardised disclosure language*, detailing when, how, and why AI tools were used

during the research and writing process. This would support transparency and allow editors and reviewers to assess the appropriateness of AI involvement. Publishers like Elsevier and Taylor & Francis have already outlined standardised formats for such disclosures (Elsevier, 2025; Taylor & Francis, 2025). *Clear criteria for AI use* distinguishing acceptable versus unacceptable uses of AI. For example, editorial assistance for grammar and clarity may be permissible with disclosure, while automated generation of literature reviews, data analysis, or original argumentation without author verification may breach academic integrity norms (Sage Publications, 2025; Springer, 2025). Clarifying these boundaries is essential for preserving the scholarly contribution and originality of academic work (Eke, 2023). *Procedures for evaluating suspected AI misuse*, including guidelines for editors and reviewers to identify red flags (e.g., fabricated references, AI-generated hallucinations, or plagiarism). These procedures should be accompanied by investigative protocols and appropriate sanctions, aligned with existing academic misconduct policies (Ollivier et al., 2023; Martin, 2023). Integration of *AI ethics and policy into peer reviewer training* and publication ethics education. As peer reviewers play a critical gatekeeping role, equipping them with tools to evaluate AI-related disclosures and detect unethical AI use is vital. This could be embedded into editorial onboarding processes and continuing professional development for reviewers and editorial board members (Trotta et al., 2023; Morley et al., 2022).

The implications of such frameworks extend beyond journal publishing. As accounting research informs teaching, policy, and professional practice, a failure to regulate AI use in academia may have downstream effects on how future accountants perceive ethical standards, audit integrity, and corporate reporting. This concern is particularly pressing in light of the broader governance responsibilities placed on the accounting profession, where transparency, traceability, and ethical accountability are paramount (Schweitzer, 2024; Parker & Guthrie, 2014). Thus, accounting journals and scholarly bodies have an opportunity, and arguably an obligation to lead the development of these frameworks. Collaborative efforts by academic associations, journal editors, professional bodies (e.g., CPA Australia, CA ANZ), and publishers could yield standard-setting initiatives similar to those advocated in medical and scientific publishing (Zhong et al., 2023). By doing so, the accounting discipline can demonstrate ethical leadership in the age of AI and provide a model for other fields navigating similar challenges.

Limitations and Future Research

This study focused exclusively on journals listed in the 2022 ABDC Journal Quality List under FoR 3501 Accounting. While this is the latest

publication to date which provides a rigorous disciplinary snapshot, future research could extend this analysis to journals in adjacent business fields (e.g., finance, management) or conduct comparative studies across regions.
This study assessed only publicly available author instructions. It is possible that additional internal policies exist at the editorial or publisher level that were not disclosed on public-facing platforms. Interview-based studies with editors and reviewers could further reveal policy implementation and enforcement challenges. Finally, as AI technologies continue to evolve, longitudinal research will be necessary to track shifts in journal policy and author practices, particularly in response to regulatory developments and technological advances.

Conclusions

The integration of AI into academic publishing presents both transformative opportunities and complex ethical challenges for the accounting discipline. This study offers a bibliometric and thematic analysis of how accounting journals listed in the ABDC Journal Quality List are responding to the rise of AI tools. Our findings reveal a rapidly evolving but uneven policy landscape: while a growing number of journals, particularly those affiliated with major publishers, have adopted clear guidelines on AI use, a substantial proportion still lack explicit policies, leaving authors, reviewers, and editors navigating an uncertain and inconsistent regulatory environment.

Key themes emerging from our analysis include a broad consensus against attributing authorship to AI tools, a strong emphasis on disclosure and transparency, and conditional acceptance of AI for editorial assistance. However, critical gaps remain. Many journals provide limited guidance on how to distinguish acceptable from unacceptable uses of AI, and few offer robust procedures for detecting or addressing AI misuse. These shortcomings are particularly consequential in accounting, a field intrinsically tied to principles of transparency, accountability, and professional ethics.

The implications of these findings extend beyond scholarly publishing. As accounting research informs corporate governance, regulatory policy, and professional education, the standards set by journals will inevitably influence ethical norms across the broader accounting ecosystem. In this context, the development of a discipline-wide framework for AI governance is not merely desirable, it is essential. Such a framework should include standardised disclosure protocols, clear ethical boundaries for AI use, mechanisms for investigating suspected misuse, and the integration of AI literacy into peer review and editorial training.

In an era where AI is reshaping knowledge creation, accounting journals have a critical opportunity, and responsibility, to lead by example.

By establishing clear, coherent, and enforceable policies, the academic publishing community can uphold the integrity of the scholarly record while modelling responsible AI use for the profession at large. The future of ethical accounting scholarship will depend not only on technological innovation, but on collective commitment to safeguarding academic trust in a digital age.

Author contributions

All authors contributed to the study conception and design. Material preparation, data collection and analysis were performed by Syed Fahad Ashraf. The first draft of the manuscript was written by Seedwell T.M. Sithole and all authors commented on versions of the manuscript. All authors read and approved the final manuscript.

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