RESEARCH

Role of Artificial Intelligence-Based Automation and Accuracy of Financial Reporting in AIS in Increasing Sustainability in Corporate Practices

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ABSTRACT

PURPOSE: To explore the role of Artificial Intelligence (AI)-based automation and accuracy in financial reporting within Accounting Information Systems (AIS) in increasing sustainability of corporate practices.

DESIGN/METHODOLOGY/APPROACH: Quantitative methodology and a questionnaire that was self-administered by 179 accounting and financial managers in the Jordanian energy sector. SPSS was used in the analysis.

FINDINGS: AI-based automation and accuracy in financial reporting have a statistically significant influence on the sustainability of corporate practices.

ORIGINALITY/VALUE: AI saves resources and operational expenses involved in manual correction and auditing by automating the processes and enhancing data quality.

RESEARCH LIMITATIONS: The study is applied in Jordan, which limits the results to this context. This study develops prior knowledge on AIS and sustainability by involving AI-based automation as an important variable in the corporate sustainability practices.

PRACTICAL IMPLICATIONS: The study underscores the need for financial managers in the Jordanian energy sector to undertake AI-based automation in their AIS.

KEYWORDS: *Artificial Intelligence (AI); Accounting Information Systems (AIS); Automation Efficiency; Data Accuracy and Integrity; Compliance, Transparency and Traceability; Integration of Non-Financial Data; Cost Reduction; Resource Optimisation.*

INTRODUCTION

Artificial Intelligence (AI) in Accounting Information Systems (AIS) can play a key role in changing sustainability in corporate practices through the improvement of decision-making processes and operational efficiency. AI will facilitate the automation of repetitive financial processes, minimise human error, and guarantee data accuracy and integrity that are crucial in transparent and trustworthy reporting. Such enhanced reliability leads to higher levels of stakeholder trust and facilitates adherence to regulatory requirements, which in turn translates into ethical and sustainable business practices (Beyari and Hashem, 2025). In addition, AI can process large volumes of data on non-financial measures, including environmental and social indicators, thereby helping organisations incorporate sustainability into their planning. This overall data integration helps in coming up with more informed, responsible corporate policies that can translate financial performance into social and environmental value and eventually promote corporate sustainability.

LITERATURE REVIEW

Sustainability in Corporate Practices

According to Aiguobarueghian *et al.* (2024), sustainability in corporate practices involves incorporating environmental, social, and economic concerns into business strategies and operations to achieve long-term sustainability and a beneficial contribution to society. It also focuses on sustainable resource management, minimising environmental impacts, fair labour, and ethical governance.

Rahi *et al.* (2023) noted that firms that have sustainability at heart aim to strike the right balance between profit-making and their responsibility to stakeholders, such as communities, customers, employees, and the planet. Such practices not only contribute to the development of the corporate image and stakeholder confidence but also stimulate innovation and robustness, as organisations are ready to adapt to new regulations and social demands regarding sustainable development (Aiguobarueghian *et al.*, 2024).

Ali *et al.* (2024) added that with increased awareness of corporate responsibility among consumers and investors, there is an incentive to enhance transparency in the organisation's disclosure of its sustainability initiatives through sustainability reports and non-financial disclosures. Finally, integrating sustainability into core business processes will also assist companies in reducing risks, capturing emerging opportunities, and promoting long-term growth, which will not only benefit businesses but also society (Bhue *et al.*, 2025).

AI in AIS

Yang *et al.* (2024) argued that AI in AIS is one of the most important technological developments that are changing the face of accounting functions. The use of AI technologies (machine learning, natural language processing, robotic process automation) enables AIS to conduct operations that are difficult or complex and do not require significant human interaction. Ladak *et al.* (2023) added that such abilities enable the automation of repetitive tasks, such as data entry, transaction matching, and compliance checks, thereby making them substantially more efficient and error-free. AI also increases the analytical capability of AIS by allowing real-time analysis of data, predictive modelling, and anomaly detection so that organisations can make decisions that are more informed and prompter in AIS (Cugurullo and Xu, 2024; Qatawneh, 2024).

From the perspective of Kustiwi (2024) and Johri (2025), the emergence of AI in AIS also creates new opportunities and challenges for organisations. On the one hand, the systems that are AI-driven will allow an increase in accuracy, uniformity, and speed, thereby enhancing financial reporting, fraud detection, and risk management. Conversely, Zayed *et al.* (2024) argued that the use of AI brings about apprehensions regarding data privacy, security, and the ethical use of automated decision-making. In addition, the high rate of technological change requires continuous investment in skills and infrastructure to maintain AI systems efficiently and in line with the changing rules (Hashem and Alqatamin, 2021; Qatawneh, 2024).

Automation and Accuracy in Financial Reporting

Alao *et al.* (2024) argued that technological advancements and the need for reliable, timely, and compliant financial information have made the automation and accuracy of financial reporting an important aspect of current financial management. Automation is the use of digital tools and software to streamline reporting, eliminate manual labour, and reduce the risk of human error.

In contrast, Kuaiber *et al.* (2024) noted that accuracy focuses on the precision and reliability of financial data, which are critical for decision-making, regulatory compliance, and stakeholder trust. In combination, automation and accuracy are used to improve the quality and effectiveness of the organisation's financial reporting, enabling it to satisfy the requirements of a changing business environment and comply with high standards and regulations (Qatawneh, 2023).

Rakibuzzaman *et al.* (2025) argued that several important points support the importance of automation and accuracy in financial reporting. Automation efficiency points out how digital tools enable working with large amounts of information much faster, freeing up time and resources. Integrity and accuracy of data are essential in providing financial reports that are true and reliable, as this is the primary source of stakeholder confidence and compliance.

Automation Efficiency

Automation efficiency is one of the most critical factors in AI-based financial reporting automation in AIS. Intelligent AI algorithms can process large quantities of financial data in a short time and save a lot of time in preparing reports. Tasks, such as data entry, reconciliation and report generation, which were previously dependent on manual effort that are now automated, where real-time or near-real-time reporting is possible. The higher efficiency not only reduces the amount of time it takes to create financial reports but also enables organisations to react quickly to changes in the market, regulatory demands, or internal management requirements. Automation using AI can also help eliminate bottlenecks and reduce reliance on human action, which may cause delays, making the workflow more streamlined and increasing its overall efficiency (Mayegun and Nwanevu, 2025; Qatawneh, 2023).

Data Accuracy and Integrity

AI improves data accuracy and integrity, which underpin the credibility of financial reports. The validation and error-detection mechanisms AI provides are highly advanced. AI systems can automatically cross-check data entry against predetermined

rules or previous trends, highlight discrepancies, and provide corrections without having to go back and review reports before they are finalised. This minimises the chances of human error in incorporating data in the wrong form or making erroneous calculations, hence the financial information provided is accurate and reliable (Boiță *et al.*, 2025).

Compliance and Regulatory Adherence

AI-powered monitoring and enforcement of compliance with changing legal standards are an essential addition to Compliance and Regulatory Adherence. AI tools can automatically process and understand complex regulatory requirements, incorporate updates into the reporting process, and ensure that reports meet all standards. The AI systems create automated audit trails, which record details about the data sources, changes, and approvals, making the audit process easy and proving compliance (Efunniyi *et al.*, 2024).

Transparency and Traceability

Trust among stakeholders is built through Transparency and Traceability, which make auditing easier. AIS systems powered by AI keep all the data handling steps in logs, generating detailed records of data sources, transformations, and access locations (Nofel *et al.*, 2024).

Integration of Non-Financial Data

Integration of Non-Financial Data enhances the range of financial reporting by including non-financial metrics such as environmental, social, and governance (ESG) metrics, among others. AI can collect, analyse, and combine various datasets effortlessly, creating a more comprehensive picture of an organisation's performance (Hashem *et al.*, 2016; Shaikh, 2025).

Cost Reduction and Resource Optimisation

Some of the most practical advantages of AI-enabled automation in financial reporting include Cost Reduction and Resource Optimisation. Automation of routine and repetitive processes helps organisations to save a lot of labour costs and lessen the need to have a lot of manual supervision (Priatnasari and Almasyhari, 2025).

AI does not have a positive impact on sustainability without issues. There are significant investments in technology, infrastructure, and qualified human resources required to implement AI-driven AIS, which can generate inequality between organisations with different resource capabilities and, in turn, unequal sustainability outcomes within the sector. Furthermore, the use of AI in critical reporting processes increases the issues of transparency and accountability in case the algorithms used are unclear or biased.

Sustainable development is also threatened by ethical issues related to data privacy and the environmental cost of large-scale AI systems. Consequently, although AI can be an effective instrument for encouraging sustainable corporate practices, it can be effective only when properly integrated, regulated, and constantly followed up to make sure that technological progress becomes an instrument serving long-term sustainability objectives instead of enhancing short-term financial performance.

From the above argument, there would be an influence of AI-based automation and accuracy in financial reporting in AIS in increasing sustainability in corporate practices. For that sake, we have developed a model that explains the relationship between variables as in Figure 1.

Figure 1: Conceptual Framework
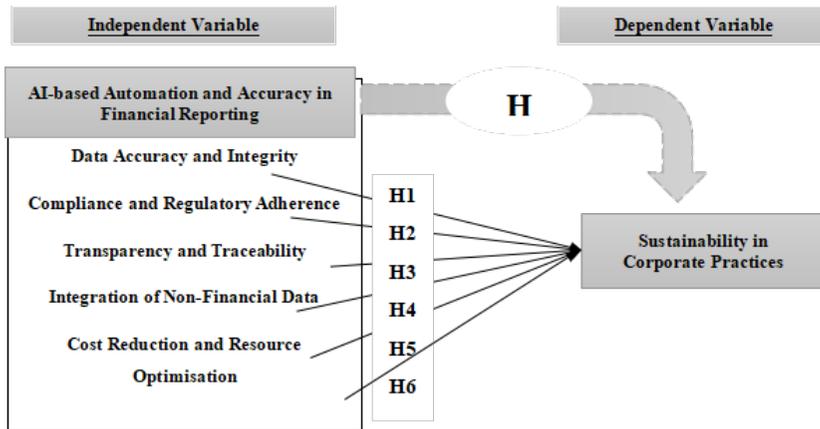*Source*: Mayegun and Nwanevu, 2025; Boiță *et al.*, 2025; Efunniyi *et al.* 2024

According to the model above, we have formulated the following set of hypotheses (H):

H: AI-based automation and accuracy in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H1: Automation efficiency in financial reporting has a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H2: Data accuracy and integrity in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H3: Compliance and regulatory adherence in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H4: Transparency and traceability in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H5: Integration of non-financial data in financial reporting has a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H6: Cost reduction and resource optimisation in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

METHODS AND MATERIALS

We have adopted the quantitative approach as the main methodology in the current study. This was due to its ability to collect primary data from a larger sample size, which enabled us to generalise results. A questionnaire was chosen to be the main primary data collection tool for the study. We have developed the questionnaire through the aid of previous studies, including (Mayegun and Nwanevu, 2025; Boiță *et al.*, 2025; Efunniyi *et al.*, 2024).

The questionnaire appeared in two main sections. The first section presented the demographics of the study sample, while the other section presented statements related to the study's variables (automation efficiency, data accuracy and integrity, compliance and regulatory adherence, transparency and traceability, integration of non-financial data, and cost reduction and resource optimisation).

The questionnaire was built on a Likert 5-point scale (5 strongly agree – 1 strongly disagree). The population of the study consisted of accounting and financial managers in the Jordanian energy sector. A convenient sample of 235 individuals was

chosen to represent the population. After the application process, we were able to retrieve 179 properly filled questionnaires, which indicated a response rate of 76.1% as a statistically accepted ratio. Ethical consent was received. Google Forms were used to obtain informed consent electronically. The participation was voluntary and anonymous, with no identifiers being obtained. Data were employed for research only without any violation of confidentiality and the Declaration of Helsinki.

The Statistical Package for Social Sciences (SPSS) was chosen to be the main software for screening and analysing collected primary data. Frequencies and percentages were calculated for the demographics of respondents. Concerning the statements of the questionnaire, we have utilised mean (μ) and standard deviation (σ). As for hypotheses, multiple regression tests were adopted. Testing the reliability and consistency of the study tool was done through Cronbach's Alpha test (α) as in Table 1, which indicated that the tool was reliable and consistent as all variables scored higher than 0.70 (Gujarati and Porter, 2009).

Table 1: Alpha Value

Variable	α
Automation Efficiency	0.948
Data Accuracy and Integrity	0.965
Compliance and Regulatory Adherence	0.947
Transparency and Traceability	0.942
Integration of Non-Financial Data	0.918
Cost Reduction and Resource Optimisation	0.936
Sustainability in Corporate Practices	0.926

Source: Analysis is done by the authors using SPSS

DISCUSSION

Demographics

Demographic data of respondents were calculated depending on frequency and percentage. It was found that the majority of respondents were males, forming 65.9% of the sample, with a BA degree forming 57.5% of the total sample. In addition, most of the respondents had between 12 and 17 years of experience in the field, forming 44.1% of the total sample.

Questionnaire Analysis

Mean (μ) and standard deviation (σ) were used to analyse the data of questionnaire items. It was noticed in Table 2 that all statements scored a mean that was higher than the mean of the scale, 3.00 indicating that all statements were positively received by respondents.

Table 2: Questionnaire Analysis

Statement	μ	σ
Automation Efficiency	3.603	1.215
Data Accuracy and Integrity	3.930	1.082
Compliance and Regulatory Adherence	3.984	.971
Transparency and Traceability	3.969	1.016
Integration of Non-Financial Data	3.858	.967
Cost Reduction and Resource Optimisation	3.937	1.035
Sustainability in Corporate Practices	4.0536	.93965

Source: Analysis is done by the authors using SPSS

Hypotheses Testing

H: AI-based automation and accuracy in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

Multiple regression testing of the previously stated hypothesis yielded the result in Table 3, r = 0.894, indicating a strong correlation between the independent and dependent variables. Furthermore, 80% of the variation in the dependent variable can be traced to the independent variables. The F value = 152.374 is significant at the 0.05 level. This means AI-based automation and accuracy in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

H: AI-based automation and accuracy in financial reporting have a statistically significant influence on sustainability in corporate practices from the perspective of financial managers of the energy sector in Jordan.

Table 3: Multiple Regression Analysis for AI-Based Automation and Accuracy on Sustainability

Statement	Unstandardised Coefficients Standardised Coefficients		Standardised Coefficients	t	Sig.	R (Multiple Correlation Coefficient)	R2 (Coefficient of Determination)	F-Statistic
	B (Unstandardised Regression Coefficient)	Standard Error of the Coefficient	Beta					
1 (Constan)	.089	.156		.567	.571	.894	.800	152.374
Automation Efficiency	.122	.030	.158	4.074	.000			
Data Accuracy and Integrity	.172	.043	.198	3.972	.000			
Compliance and Regulatory Adherence	.147	.070	.152	2.094	.038			
Transparency and Traceability	.152	.063	.164	2.410	.017			
Integration of Non-Financial Data	.161	.051	.166	3.153	.002			
Cost Reduction and Resource Optimisation	.264	.041	.291	6.494	.000			

Source: Analysis is done by the authors using SPSS

Also, the t value of the independent variables for each variable is significant at 0.05, therefore automation efficiency, data accuracy and integrity, compliance, transparency, integration of non-financial data, as well as cost reduction in financial reporting, significantly affect sustainability in corporate dimensions from the point of view of theory application by the Jordanian energy sector's finance staff.

ANALYSIS

The current study was an approach to examine the influence of Artificial Intelligence-based automation and accuracy of financial reporting in AIS in increasing sustainability in corporate practices. Reaching this aim was done through adopting the quantitative methodology and a questionnaire as a tool that was self-administered by 179 financial managers within the Jordanian energy sector.

Results of the analysis were able to confirm the main hypothesis, as there appeared an influence of Artificial Intelligence-based automation and accuracy of financial reporting in AIS in increasing sustainability in corporate practices. Among the chosen variables of Artificial Intelligence-based automation and accuracy, it was seen that they all were influential in a positive way. However, the highest influence was cost reduction and resource optimisation, scoring B = 0.264. AI saves resources and operational expenses involved in manual correction and auditing by automating the processes and enhancing data quality. This efficiency is also sustainable as it reduces wastage as well as maximises the use of resources, as agreed by Priatnasari and Almasyhari (2025).

In the second rank appeared data accuracy and integrity, with B = 0.172. AI algorithms can enhance the accuracy of financial information much better by mitigating the human factor and identifying abnormalities in real-time. Boiță *et al.* (2025) agreed with the same idea, adding that quality information is a prerequisite for measuring sustainability performance as well as making informed decisions and reliable reporting to stakeholders.

The third rank was scored by integration of non-financial data. AI will help to incorporate non-financial data, including environmental metrics, social impact data, and governance indicators into financial reports. This holistic perspective enables total sustainability evaluations and participation (Shaikh, 2025).

Transparency and traceability came in the fourth rank. AI increases transparency through clear audit trails and clear records of financial activities. Data traceability is also a sustainable practice, as it allows stakeholders to validate claims, monitor the

effects of the supply chain, and evaluate environmental and social performance in an accurate manner. Nofel *et al.* (2024) expressed the same view.

Compliance and regulatory adherence came in the fifth rank. AI systems are constantly updated on any changes in regulations and standards, and financial reports will meet new requirements of sustainability and financial reporting. This active compliance limits legal risks and induces ethical activities, as agreed by Efunniyi *et al.* (2024).

The least influential variable was automation efficiency. AI can automate repetitive financial processes, including data input, transaction processing, and reporting, and eliminate manual work and errors. This effectiveness enables organisations to redirect resources towards strategic sustainability efforts, which is innovative and value-creating over the long term, as agreed by Mayegun and Nwanevu (2025).

Automation and proper financial reporting in AIS with the help of AI play an important role in sustainable corporate practices, improving efficiency in operations, guaranteeing the accuracy of the data, facilitating regulatory requirements, promoting transparency, facilitating a profound sustainability report and minimising minimising expenses. These developments promote a more responsible, transparent, and sustainable corporate climate.

RECOMMENDATION

Organisations are to invest in state-of-the-art AI technologies which simplify financial activities, paying attention to automation tools which minimise manual work and operational expenditures.

The companies should focus on data governance structures that can make data accurate, transparent and ensure data integrity, which will be instrumental in producing reliable sustainability reporting.

CONCLUSIONS

Results of the conducted research show that automation based on Artificial Intelligence and the correctness of reporting financial results play a significant role in promoting sustainability in business practices, especially in the energy sector in Jordan. The test of multicollinearity proved that the variables were independent and the regression analysis was robust. The findings show that there is a good correlation between the AI-driven financial processes and sustainability results, whereby all the variables are statistically influential. It is important to note that cost reduction and resource

optimisation turned out to be the most influential variable, which means that AI can encourage a responsible approach to resource management and operational cost savings. The R-squared value is also high, which once again affirms the significant predictive capacity of these variables in explaining sustainability performance and this factor supports the key role of AI integration into financial reporting systems in the context of sustainability development.

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BIOGRAPHY

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