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# A Quantitative Analysis on the Impact of Artificial Intelligence Solutions in Accounting and Audit

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## Abstract

*The purpose of this article is to highlight the role of technological, organizational and environmental contexts in the case of the implementation of Artificial Intelligence in the financial sector. As a methodology, the author used statistical tests applied to primary data collected by means of a questionnaire in the form of an online survey with firms that have accounting, financial audit and tax consulting activities. For the study, based on the analysis of specialized literature, seven corresponding hypotheses were developed for three research questions based for the purpose to find out if the implementation of solutions based on Artificial Intelligence is influenced by the technological, organizational and environmental context (TOE Framework, for short). The TOE Framework elements used in this paper are: technological readiness, IT infrastructure, relative advantage, organizational readiness, top management support, industry characteristics, and government regulations. The result of the study shows that artificial intelligence in the field of financial services is significantly influenced by: IT infrastructure, top management support, industrial characteristics, government regulations. The primary data used were collected from large accounting companies and Romanian SMEs.*

**Key words:** Technological-Organizational-Environmental Framework; accounting; audit; artificial intelligence;

**JEL Classification:** M40, M41, M42, M15

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