The Impact of Artificial Intelligence on Accounting Information Security

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Abstract

Rapid technological advances have significantly transformed business accounting processes. In line with these developments, stakeholders' requests for information regarding financial transactions and events have shifted to digital environments. At this point, the use of artificial intelligence technologies in accounting practices is gaining prominence and plays a critical role, particularly in terms of information security. Existing research has largely focused on automation systems, while accounting-specific studies remain limited. Given the high level of professional representation in accounting across Türkiye, the active adoption of digital transformation processes in the accounting profession, and the high accessibility to acquired competencies, this study aims to examine the effects of artificial intelligence (AI) use on information security among accounting professionals working in Eskişehir province. Quantitative methods were utilized in the research and a survey technique was employed. Data collected from 396 accounting professionals operating in Eskişehir was analyzed using SPSS. The findings revealed that the use of artificial intelligence in accounting practices has positive effects on information security. It is believed that the research will provide useful results for accounting professionals, decision-makers, and businesses developing accounting information systems.

Keywords: *Accounting, Artificial Intelligence, Information Security and Management*

Muhasebe Bilgi Güvenliği Üzerinde Yapay Zekanın Etkisi

Özet

Günümüzde teknolojik gelişmelerin hızla artması, işletmelerin muhasebe süreçlerinde de önemli dönüşümlere yol açmıştır. Bu gelişmeler doğrultusunda işletmelerle ilgilenen paydaşların mali işlemler ve olaylara ilişkin bilgi talepleri dijital ortamlara taşınmıştır. Bu noktada muhasebe uygulamalarında yapay zekâ teknolojilerinin kullanımı öne çıkmakta ve özellikle bilgi güvenliği açısından kritik bir rol üstlenmektedir. Konu ile ilgili olarak literatürde yapılan çalışmaların otomasyon sistemlerine dönük olduğu görülmekte ve muhasebe alanında sınırlı çalışmaların var olduğu bilinmektedir. Türkiye genelinde mesleki temsil gücünün yüksek olması, muhasebe mesleğinde dijital dönüşüm süreçlerinin aktif yaşanması ve mesleğe kazandırılan yetkinlikler konusunda erişim gücünün yüksek olmasından dolayı bu çalışmada, Eskişehir ilinde görev yapan muhasebe meslek mensuplarının yapay zekâ (YZ) kullanımının bilgi güvenliği üzerindeki etkilerinin incelenmesi amaçlanmıştır. Araştırmada nicel yöntemlerden yararlanılmış ve anket tekniği uygulanmıştır. Çalışma kapsamında Eskişehir'de faaliyet gösteren 396 muhasebe meslek mensubundan toplanan veriler SPSS programı aracılığıyla analiz edilmiştir. Elde edilen bulgular, muhasebe uygulamalarında yapay zekâ kullanımının bilgi güvenliği üzerinde olumlu yönde etkiler yarattığını ortaya koymuştur. Araştırmanın, muhasebe meslek mensupları, karar vericiler ve muhasebe bilgi sistemlerini geliştiren işletmeler için faydalı sonuçlar sağlayacağı düşünülmektedir.

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1. INTRODUCTION

Artificial intelligence (AI) has evolved from a concept largely associated with science fiction into a major technological development affecting nearly every aspect of human life. AI systems are widely used in a wide range of fields, from corporate financial statement analysis to healthcare services, including automation and decision-making procedures that have historically required human intellect. AI technology can process complex algorithms, learn from data, and draw logical conclusions. In this sense, AI is essential to the work of accounting professionals, helping both internal and external stakeholders comprehend corporate operations, evaluating and interpreting financial statements, and turning massive data sets into relevant information.

Artificial intelligence technology has had a significant impact on society from the start of scientific and technological revolutions. The accounting industry has undergone change as a result of the introduction of financial robots and the creation of financial shared service centers by well-known local and foreign companies. This has forced the industry to look for growth and adaptation in a new setting (Li, Haohao, and Ming, 2020: 1). Numerous revolutionary dynamics have emerged as a result of artificial intelligence's quick development in the accounting industry. Examples include greater competitiveness, increased efficiency, and more functionality in accounting duties and procedures. In this context, protecting information security against the risks posed by artificial intelligence is crucial. Businesses must create efficient ways to guarantee information security, especially when it comes to problems like cyberattacks, internal data leaks, and possible harm to hardware and operating systems.

John McCarthy introduced the concept of artificial intelligence at a conference in Dortmund in 1956. Since then, AI has received a lot of interest and has been discussed extensively. Because AI can solve complicated algorithms, make intelligent predictions, learn new information, and adapt to various circumstances or human experiences, it is especially significant (Arslan, 2020: 71–72). In addition to accounting, artificial intelligence is extensively utilized in finance and auditing. Accounting operations can be carried out more swiftly, dependably, proactively, and transparently with AI-driven procedures. Accounting professionals should see AI as an opportunity and profit from the value it offers to corporate processes rather than viewing it as a threat. But maintaining the highest level of information security is still crucial when doing this. As a result, researchers are becoming increasingly interested in how AI deployment affects information security and management.

The primary aim of this study is to determine how AI applications affect the security and management of accounting information. There are two primary sections to the study. A conceptual examination of AI applications and information security and management procedures is presented in the first section. The empirical application carried out among accounting professionals working in the province of Eskişehir is the subject of the second section.

2. CONCEPTUAL FRAMEWORK AND LITERATURE

This section presents the conceptual basis of the study and reviews the relevant literature.

2.1. Artificial Intelligence (AI)

During the 1950s, artificial intelligence began to develop. Systems like machine learning, big data, and neural networks were created in order to comprehend the algorithms that underpin artificial intelligence. Artificial intelligence offers substantial advantages in business and accounting by streamlining data processing and saving time. Blockchain technology and cloud accounting solutions that use artificial intelligence technologies have made information that was previously stored on paper more dependable and accessible in accounting operations (Török, 2022).

Accountants can create a solid accounting system by using artificial intelligence applications to convert accounting chores into programmed procedures, as traditional accounting systems have not been able to match the demands of the present era. Because operating systems fully automate accounting activities, human interaction is not necessary during this entire process. Computer systems can complete financial transactions quickly in accounting

events. As a result, financial accounting has emerged as a crucial component and a popular trend for the thorough training of accounting professionals (Guo, 2019).

Intelligent software is another term for artificial intelligence research, whose significance has been rapidly growing in recent years. Businesses might rearrange their goals, objectives, and strategies if they want to use artificial intelligence in their operations. They can more swiftly and consistently integrate their plans and initiatives in this way.

Information technology advancements, together with automation and artificial intelligence applications, are widely used, especially in the accounting and auditing industries. It is anticipated that in the future, accountants would be able to deal with robots, analyze data efficiently, and offer consulting services backed by leadership abilities (Akdoğan & Akdoğan, 2018).

The entirety of aptitudes and talents, including judgment, learning, reasoning, and evaluation, can be referred to as intelligence. The ability of a computer or a programmable device under computer control to observe, make decisions, solve issues, and communicate in a way comparable to human skills is known as artificial intelligence (Turkish Language Association, 2025). To put it another way, artificial intelligence can be defined as the digitization of intelligent behaviors into a computerized environment. These days, cloud systems, e-learning and e-training programs, virtual artificial neural networks, and intelligent hardware and software are only a few instances of artificial intelligence.

The literature review identified no study specifically examining AI applications in relation to information security factors. Nevertheless, several studies have examined how these factors relate directly or indirectly to other issues. Roos et al. (2025) found in their joint study that a number of conditions, such as a suitable IT infrastructure, access to high-quality data, regulatory compliance, and the development of workforce skills, are necessary for the successful application of artificial intelligence in accounting. The association between 650 accounting professionals in Ankara's perspective and application levels of artificial intelligence was investigated by Özçelik et al. (2025).

The findings showed that the professional competencies of accounting professionals were greatly and favorably impacted by digital artificial intelligence training and digital methodologies. A bibliometric study was used to assess Korga's (2025) research on artificial intelligence in accounting. The most commonly used keywords in the research field were auditing, accounting, and deep learning, according to the study's assessment of artificial intelligence-related accounting articles listed in the Web of Science database. Artene and Domil (2025) used neural networks in accounting procedures to examine the increasing demand for sophisticated financial forecasting tools. They clarified that neural networks could enhance forecasting accuracy and strategic decision-making processes in both conventional accounting practices and quickly changing financial environments by fusing theoretical accounting principles with cutting-edge machine learning techniques. The impact of big data and artificial intelligence on the accounting industry was investigated by Nusa et al. (2024). A qualitative study of Indonesian accounting instructors was carried out. The findings showed that accounting education would greatly benefit from the incorporation of artificial intelligence into accounting curricula. Vărzaru (2022) investigated the effects of AI solutions on 396 Romanian accounting professionals engaged in management accounting. The results showed that many ethical problems in the field of management accounting were overcome by artificial intelligence solutions. According to Liu et al. (2022), an artificial intelligence-based management accounting system based on the Drools rule engine was created to ease the transition from financial accounting to management accounting. A thorough analysis of the network and software architectures of the management accounting system was conducted. The findings showed that the shift from financial accounting to management accounting could be facilitated by artificial intelligence. According to Tarmidi et al. (2018), companies could prefer digital system-based software over paper-based documentation by using artificial intelligence software for accounting activities.

2.2. Information Security and Management

According to Pfleeger (1997), information security is the guarantee of ongoing access to information as well as the safe transfer of information from sender to recipient in a private, unaltered, uncorrupted, and uninterceptible manner. Information systems must adhere to the standards of essential security elements including confidentiality, integrity, and availability in order to guarantee information security.

When organizations fail to make financial expenditures in information security, the economic effect of the consequent damage increases dramatically every day. Security companies' research makes it abundantly evident that there is a huge disparity between the harm caused by information security breaches and the required security investments.

Recently, the topic of information security in accounting transactions has gained significant attention. Security has become a crucial concern, particularly with the use of AI applications in the corporate sector. As a result of the effects of these changes on basic accounting topics like financial accounting and reporting, cost and management accounting, auditing, and taxation, the integration of systems implemented in businesses with new technologies has become essential (Gökdeniz, 2005). However, new ideas and methods in accounting have emerged as a result of advancements in information technologies, which have also altered the structure of accounting information required by managers, clients, and other parties (Türk et al., 2009).

Transactions are now conducted digitally as a result of recent advancements brought about by the integration of accounting information systems with information technologies. In this context, digital applications that make use of information and communication technologies like electronic data interchange, electronic fund transfer, the internet, extensible markup languages, extensible business reporting languages, relational database management systems, and web tools—where operations are carried out integrated in unified databases and web platforms—have replaced the traditional accounting process, which was based on paper, pen, and data stored in independent databases (Sevim, 2009). In addition to the previously stated justifications, guaranteeing and overseeing accounting information security has become a significant concern. The concept of information management is explained in the subsequent phases of this research, beginning with information security.

A management system called information management aims to increase employee productivity, organizational performance, and creativity. Employee productivity can be directly impacted by the information management activities of information production, sharing, and utilization (Umer et al., 2023). Information management procedures, such as information generation, acquisition, sharing, and utilization, are becoming more and more important for organizational development, growth, and competitiveness in a world that is growing quickly (Amiri, 2024).

One of the essential elements of organizational learning that results from social interactions within businesses is the information management process. Organizational information is elevated to a higher level through these social interactions that blend individual and organizational information. By guaranteeing complete involvement in information processes through communication, organizations can accomplish effective information management. The entire process, from identifying information to using it inside the company, is referred to as the information management process. Nevertheless, this process goes beyond the point of information implementation. Information acquisition, information storage, information distribution, information interpretation, and information application are the five phases of information management procedures (Akgün & Keskin, 2003).

Information has emerged as one of an organization's most valuable production variables in the face of rapidly escalating competition. The deliberate and methodical production, preservation, and dissemination of information in order to guarantee the best possible decision-making and gain a competitive edge is known as information management. The stages of information production, internalization and shareability, utilization, evaluation, and measurement are all included in the information management process. Organizations can gain a competitive edge and increase worker productivity with a well-thought-out and successfully executed information management approach (Uzun & Durna, 2008).

The literature includes numerous studies on information security and management processes. According to Tekerek's (2007) investigation into the idea of information security, even with the advancement of technical security measures, the growing frequency of attacks against information systems and the significant harm they inflict show that technical approaches are insufficient to guarantee information security. In her research on information security in accounting information systems, Demir (2005) highlighted the importance of putting in place a strong internal control structure to guard against security risks that can come from within the company. The impact of information management procedures on organizational sustainability and creativity was studied by Georgakellos et al. in 2024. 272 senior employees of companies that operate in Greece provided survey data. The results showed a positive correlation between product innovation and information acquisition and storage procedures. The impact of information management procedures on journal club activities was investigated in (Amiri, 2024). The findings indicated that upgrading individual members' information management procedures would have a positive impact on both organizational performance and service quality. The impact of information management procedures on organizational performance in Saudi Arabian service companies was examined by Alharbi & Aloud (2024). In order to assess how information management procedures affect quality, operational, and innovative performance, information was gathered from 605 workers. The results showed that while information creation has a major influence on quality and innovation performance, information application greatly enhances operational performance. (Umer et al., 2023) used partial least squares modeling to do studies after gathering data from 336 people who are currently employed in Pakistan's telecom sector. The findings demonstrated the efficacy of information management in raising worker productivity.

Researcher productivity was used as a mediating variable in (Rehman et al., 2021) analysis of the impact of the information management process on Malaysian academic researchers during the COVID-19 epidemic. The results showed that the relationship between information-based innovation and information management activities (Information production, acquisition, sharing, and utilization) is mediated by information worker productivity. (Abualoush et al., 2018) investigated the connection between organizational intellectual capital and the information resources reflected in information management procedures. The results showed that intellectual capital and the information management process are directly impacted by information management infrastructure. Additionally, the study found that intellectual capital and information management procedures directly affect organizational performance.

Although information security has been widely studied, integrated research in the accounting field remains limited. The fact that this study focuses on information security and management in accounting from the perspective of artificial intelligence is of great importance in filling the gap in the literature. Accordingly, the study is expected to make an original contribution to the Turkish literature.

3. METHODOLOGY

This section presents the research purpose and significance, hypotheses, scope and limitations, data collection method, and empirical findings.

3.1. Purpose and Significance of the Research

This study was designed to determine the effects of artificial intelligence (AI) applications on ensuring and managing the security of accounting information among Certified Public Accountants (CPAs), Sworn-in Certified Public Accountants, and Independent Accountants operating in the province of Eskişehir. In line with the purpose of the study, it holds particular significance in terms of: (i) identifying the effects of the use of AI applications in accounting on information security and management from the perspective of accounting professionals; (ii) enhancing the job performance of accounting professionals in the future; (iii) identifying and managing potential risks in information security and management processes that may arise due to the increasing use of technology in organizations; and (iv) strengthening the image and prestige of the accounting profession in the future.

3.2. Scope and Limitations of the Research

The population of the study consists of 600 accounting professionals, including Independent Accountants, Certified Public Accountants, and Sworn-in Certified Public Accountants, operating in the province of Eskişehir. The accounting professionals registered with the Eskişehir Chamber of Certified Public Accountants and the responses provided by the participants to the survey questions constitute the limitations of the study. In this context, 560 accounting professionals were contacted, and 480 accounting professionals were accepted as the study sample.

3.3. Research Hypotheses

Based on the purpose of the study, a main hypothesis was formulated. The main hypothesis ~~of the study~~ is stated as follows; "H_1: Artificial intelligence (AI) applications have a significant effect on the security and management of accounting information." Following the main hypothesis, several sub-hypotheses were developed and are presented below:

H_{1a}: AI applications have a significant effect on information security and management in the context of auditing activities.

H_{1b}: AI applications have a significant effect on information security and management in the context of efficiency and security.

H_{1c}: AI applications have a significant effect on information security and management in the context of regulatory compliance.

H_{1d}: AI applications have a significant effect on information security and management in terms of transparency.

H_{1e}: AI applications have a significant effect on information security and management in the context of low cost.

3.4. Data Collection and Analysis

The study used a survey to collect data. The Istanbul Gelişim University Ethics Committee granted ethical approval for the survey's administration. The data were collected from accounting professionals using the survey technique between 12/01/2026 and 14/02/2026. The survey instrument was developed by adapting items from previous studies conducted by Çetinkaya (2012) and Güner (2021).

The survey form consists of 47 statements organized into three groups. The statements were coded on a five-point Likert scale ranging from 1 to 5, representing "Strongly Disagree," "Disagree," "Neither Agree nor Disagree," "Agree," and "Strongly Agree." The first group includes statements related to the demographic characteristics of the participants. The second group comprises 21 statements designed to measure accounting professionals' perceptions of the benefits provided by the use of artificial intelligence applications in accounting. The third group consists of 21 statements aimed at determining the impact of the use of artificial intelligence applications in accounting on information security.

During the survey implementation, 480 questionnaires were distributed to accounting professionals operating in the province of Eskişehir. Of the 441 questionnaires collected, 396 were deemed suitable for analysis. The collected data were analyzed using the SPSS 22.0 statistical software package in accordance with the objectives of the study, and various analytical techniques were applied to obtain the results.

From a statistical perspective, the application of tests is known to rely on certain assumptions, foremost among them being the assumption that the sample follows a normal distribution. In practice, it is assumed that the data are obtained from a population with a normal distribution. Efforts to model natural phenomena and human behavior according to a normal distribution constitute the rationale for this assumption (Özdamar, 2013). Accordingly, when data do not exhibit a normal distribution based on validity tests, non-parametric tests may be employed instead of parametric tests (Baş, 2019).

Tests indicated that the data did not follow a normal distribution. Therefore, non-parametric correlation analysis (Spearman's rho) was conducted to determine the strength and direction of relationships between two or more

groups. To identify the causes of the relationships observed in the findings, regression analysis was subsequently applied (Eymen, 2007).

3.5. Findings and Evaluation

In this section of the study, (i) information regarding the demographic characteristics of the participants, (ii) the results of the correlation analysis conducted to determine the effects of artificial intelligence (AI) applications on accounting information security from the perspective of accounting professionals, and (iii) the results of the regression analysis are presented.

Reliability analyses were conducted to assess the consistency of the survey data. According to the results of the analysis, a Cronbach's Alpha reliability coefficient value between 0.60 and 0.79 indicates that the data obtained from the sample are considered to be moderately reliable (Tanrıöğen, 2012: 176). Reliability analysis was performed for the study, and the results revealed that the reliability coefficient value was 0.778. Based on this value, it was determined that the study demonstrates an acceptable level of reliability.

In addition to the explanations mentioned above, the "Use of Artificial Intelligence in Accounting Practices" scale was developed from the scale created by Güner (2021) and consists of 21 questions. This scale is divided into 5 sub-dimensions. These dimensions are: "Auditing" (Cronbach's Alpha = 0.943); "Efficiency and Security" (Cronbach's Alpha = 0.862); "Regulatory Compliance" (Cronbach's Alpha = 0.823); "Transparency" (Cronbach's Alpha = 0.901); and "Low Cost" (Cronbach's Alpha = 0.834).

The "Information Security" scale, developed by Çetinkaya (2018), has been adapted within the scope of this study's theme. It consists of a total of 21 questions. It is divided into 4 sub-dimensions: Information Sharing, information Society, information Production, and information Storage. Cronbach's Alpha ranges from 0.84 to 0.91 in these sub-dimensions. Due to the limitations in terms of expression within the scope of the study's theme, summary key information regarding the sub-dimensions is presented.

Table 1. Demographic Characteristics of Accounting Professionals

Distributions	**N**	**%**		**N**	**(%)**
Experience Length	**396**	**100**	**Age**	**396**	**100**
Less than 1 year	23	5,6	25-29 Age	32	7,8
1 – 5 years	54	13,2	30-34 Age s	51	12,5
6 – 10 years	78	19,1	35-39 Age	58	14,2
11 – 15 years	71	17,1	40-44 Age	86	21,1
16 – 20 years	80	20,0	45-49 Age	78	19,1
21 years and over	90	25,0	50 age and older	91	25,2
Position	**396**	**100**	**Gender**	**396**	**100**
Independent Accountant	14	3,4	Female	172	42,2
Independent Accountant and Financial Advisor	365	92,4	Male	224	57,8
Certified Public Accountant	17	4,2	**Total**	**396**	**100**
Education	**396**	**100**			
Ass, Degree	55	13,5			
Bachelor's Degree	257	65,9			
Master's Degree	71	17,4			
Doctorate	13	3,2			
Total	**396**	**100**			

As shown in Table 1, the majority of the accounting professionals who participated in the study are Certified Public Accountants. It was determined that the predominant age group of the accounting professionals falls within the 40–44 age range (21,1%). Of the participants, 172 individuals (42,2%) are female, while 224 individuals (57,8%)

are male. A significant proportion of the accounting professionals hold a bachelor's degree, accounting for 257 participants (65,9%). In terms of professional experience, the majority were found to have 21 years or more of experience (25%, 90 participants).

Table 2. The Relationship Between Artificial Intelligence and Accounting Information Security and Management

Correlation Analysis (Spearman's rho) in the Context of Dimensions			Information Sharing	Information Gathering	Information Production	Information Storage
Auditing	**A2:** The use of artificial intelligence applications in accounting will increase control over data.	Correlation Coefficient	0,103*	0,262**	0,092	0,060
		Sig. (2-tailed)	0,037	0,000	0,063	0,230
		N	396	396	396	396
	A3: The use of artificial intelligence applications in accounting will provide a fast and secure payment process.	Correlation Coefficient	0,138*	0,115*	0,063	0,106*
		Sig. (2-tailed)	0,005	0,020	0,205	0,032
		N	396	396	396	396
Efficiency and Security	**A7:** The use of artificial intelligence applications in accounting will help monitor real-time business transactions, preventing potential delays in accounting processes.	Correlation Coefficient	0,105*	0,149**	0,199**	0,182**
		Sig. (2-tailed)	0,034	0,003	0,000	0,000
		N	396	396	396	396
	A8: The use of artificial intelligence applications in accounting will increase efficiency.	Correlation Coefficient	0,097*	0,135**	0,074	0,230**
		Sig. (2-tailed)	0,049	0,007	0,135	0,000
		N	396	396	396	396
Compliance with Regulations	**A11:** The use of artificial intelligence applications in accounting will prevent fraud.	Correlation Coefficient	0,113*	1,000***	0,301**	0,203**
		Sig. (2-tailed)	0,023	0,000	0,008	0,000
		N	396	396	396	396
	A12: The use of artificial intelligence applications in accounting will ensure the confidentiality and protection of data.	Correlation Coefficient	0,058	0,532**	1,000***	0,134**
		Sig. (2-tailed)	0,242	0,000	0,000	0,007
		N	396	396	396	396
	A13: The use of artificial intelligence applications in accounting will streamline business processes.	Correlation Coefficient	0,097*	0,234**	1,000***	0,087*
		Sig. (2-tailed)	0,049	0,000	0,000	0,078
		N	396	396	396	396
Transparency	**A14:** The use of artificial intelligence applications in accounting will increase customer trust in accounting processes.	Correlation Coefficient	0,029	0,275****	1,000***	0,089*
		Sig. (2-tailed)	0,565	0,000	0,000	0,071
		N	396	396	396	396
	A16: The use of artificial intelligence applications in accounting will reduce risk in information dissemination.	Correlation Coefficient	0,096	0,240**	1,000***	0,200**
		Sig. (2-tailed)	0,053	0,000	0,000	0,071
		N	396	396	396	396
	A17: The use of artificial intelligence applications in accounting will automate actions and transactions between parties (business-customer).	Correlation Coefficient	0,190**	0,106**	1,000***	0,275**
		Sig. (2-tailed)	0,000	0,032	0,000	0,000
		N	396	396	396	396

The significance level was p<0,05.

Table 2. The Relationship Between Artificial Intelligence and Accounting Information Security and Management (continued)

Correlation Analysis (Spearman's rho) in the Context of Dimensions			Information Sharing	Information Gathering	Information Production	Information Storage
Low Cost	**A18:** The use of artificial intelligence applications in accounting will reduce transaction costs.	Correlation Coefficient	0,164**	0,157**	0,275**	1,000***
		Sig. (2-tailed)	0,001	0,001	0,008	0,000
		N	396	396	396	396
	A19: The use of artificial intelligence applications in accounting will reduce administrative costs in businesses.	Correlation Coefficient	0,165**	0,134**	0,180**	1,000***
		Sig. (2-tailed)	0,001	0,007	0,000	0,000
		N	396	396	396	396
	A21: The use of artificial intelligence applications in accounting will eliminate intermediaries in many transactions.	Correlation Coefficient	0,236**	0,203**	0,146**	1,000***
		Sig. (2-tailed)	0,000	0,000	0,003	0,078
		N	396	396	396	396

The significance level was p<0,05.

Correlation analysis was used to examine the relationship between the use of artificial intelligence (AI) applications in accounting and information security and management processes, and the results are presented in Table 2. The analysis revealed a positive relationship between accounting professionals' use of AI and information security and management processes. As shown in Table 3, based on the variables for which a relationship was identified between AI applications and information security and management, a regression analysis was performed to determine the underlying causes of these relationships. Accordingly, the factors affecting information security and management performance of AI applications used by accounting professionals are presented in Table 3.

Table 3. The Impact of AI Applications on Information Security and Management Processes (B8)

Independent variables	β	Std. Error	T	p	R^2
A2: The use of artificial intelligence applications in accounting will increase control over data.	0,114	0,057	1,679	**0,082**	**0,480**
Dependent Variable: B8; Before starting a job, I review previous studies related to the job.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 3, the results of the ANOVA analysis indicate a positive and moderate relationship between artificial intelligence (AI) applications and the processes of ensuring and managing the security of accounting information. It is evident from the table that accounting professionals' examination of previously conducted studies explains 48% of the variance ($R^2 = 0.48$) in Statement A2, which is related to the control capability of AI applications over data. Accordingly, the success of accounting professionals in performing tasks may stem from their review of prior studies, and it can be inferred that AI applications positively influence this process. Consequently, it can be stated that AI applications have a positive effect on the control and enhancement of the quality of tasks performed by accounting professionals.

Table 4. The Impact of AI Applications on Information Security and Management Processes (B17)

Independent variables	β	Std. Error	T	P	R^2
A7: The use of artificial intelligence applications in accounting will help monitor real-time business transactions, preventing potential delays in accounting processes.	0,201	0,052	3,801	**0,000**	**0,396**
Dependent Variable: B17; I can synthesize information from existing work-related data.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 4, the results of the ANOVA analysis indicate a positive and moderate relationship between accounting professionals' real-time monitoring of commercial transactions through artificial intelligence (AI) and the processes of ensuring and managing information security. Accordingly, it is evident from the table that accounting professionals' ability to synthesize existing data explains approximately 40% of the variance ($R^2 \approx 0{,}40$) in Statement A7, which is associated with real-time monitoring through AI applications. It can therefore be inferred that AI applications positively influence accounting professionals' ability to synthesize information related to commercial transactions. Ultimately, it may be stated that AI applications have a positive effect on accounting professionals' ability to generate sound information synthesis and evaluation from the tasks they perform.

Table 5. The Impact of AI Applications on Information Security and Management Processes (B21)

Independent variables	β	Std. Error	T	P	R^2
A8: The use of artificial intelligence applications in accounting will increase efficiency.	0,107	0,094	1,732	**0,068**	**0,379**
Dependent Variable: B21; I can classify/categorize information.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 5, the results of the ANOVA analysis indicate a positive and moderate relationship between artificial intelligence (AI) applications and the security and management of accounting information. It is evident from the table that accounting professionals' ability to classify existing information explains 37,9% of the variance ($R^2 = 0{,}379$) in Statement A8, which is associated with the use of AI applications. Accordingly, this finding suggests that AI applications have a positive effect on accounting professionals' ability to classify and monitor the information at their disposal more efficiently.

Table 6. The Impact of AI Applications on Information Security and Management Processes (B12)

Independent variables	β	Std. Error	t	p	R^2
A13: The use of artificial intelligence applications in accounting will streamline business processes.	0,146	0,059	2,475	**0,014**	**0,108**
Dependent Variable: B12; Before starting a job, I also get the opinions of my colleagues.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 6, the results of the ANOVA analysis indicate a positive and moderate relationship between artificial intelligence (AI) applications and the processes of ensuring and managing the security of accounting information. It is evident from the table that accounting professionals' tendency to seek ideas or advice from colleagues when performing a task explains 10.8% of the variance ($R^2 = 0.108$) in Statement A13, which is associated with their ability to facilitate work processes through AI applications. Accordingly, this finding suggests that AI applications have a positive effect on accounting professionals' inclination to seek ideas or advice regarding task execution.

Table 7. The Impact of AI Applications on Information Security and Management Processes (B18)

Independent variables	β	Std. Error	T	P	R^2
A16: The use of artificial intelligence applications in accounting will reduce risk in information dissemination.	0,321	0,067	4,812	**0,000**	**0,469**
Dependent Variable: B18; While working on a job, I keep regular notes about the tasks I perform.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 7, the results of the ANOVA analysis indicate a positive and moderate relationship between information risk mitigation through blockchain technology and information management among accounting professionals. Accordingly, it is evident from the table that accounting professionals' practice of taking regular notes while performing tasks or transactions explains approximately 47% of the variance ($R^2 \approx 0.47$) in Statement

A16, which is associated with the use of artificial intelligence applications. These findings indicate that artificial intelligence applications have a positive effect on accounting professionals' execution of tasks and transactions.

Table 8. The Impact of AI Applications on Information Security and Management Processes (B4)

Independent variables	β	Std. Error	T	P	R^2
A18: The use of artificial intelligence applications in accounting will reduce transaction costs.	0,231	0,076	4,716	**0,004**	**0,447**
Dependent Variable: B4; I apply the information, locate it, and make it accessible to anyone who needs it.					
Regression Analysis *(Significance value; p<0,05)*					

As shown in Table 8, the results of the ANOVA analysis indicate a positive and moderate relationship between the reduction of transaction costs in accounting processes through artificial intelligence (AI) applications and the processes of ensuring and managing information security. It is evident from the table that accounting professionals' tendency to make information accessible to everyone when necessary explains approximately 45% of the variance ($R^2 \approx 0,45$) in Statement A18, which is associated with the reduction of transaction costs through AI applications. More explicitly, it can be stated that AI applications have a positive effect on accounting professionals' ability to make information accessible.

Overall, the findings supported the main hypothesis. However, it is also important to note that contradictory results were identified. Within the context of the study's theme, a statistically positive relationship was found between AI applications (auditing, efficiency and security, regulatory compliance, transparency, and low-cost dimensions) and information security and management (information sharing, information collection, information creation, and information storage). Nevertheless, when the underlying causes of the identified relationships were examined, no definitive cause-and-effect relationship could be established between AI applications and the overall dimensions of information security and management. In other words, it was determined that the use of AI applications can provide benefits in accounting practices in terms of auditing, efficiency and security, regulatory compliance, transparency, and cost minimization. Moreover, it can be observed that positive value creation may occur throughout the processes of information production, sharing, and storage. Based on the results obtained, the following hypotheses can be accepted:

"$\boldsymbol{H_{1a}}$**:** AI applications have a significant effect on information security and management in the context of auditing activities."

"$\boldsymbol{H_{1b}}$**:** AI applications have a significant effect on information security and management in the context of efficiency and security."

"$\boldsymbol{H_{1c}}$**:** AI applications have a significant effect on information security and management in the context of regulatory compliance."

"$\boldsymbol{H_{1d}}$**:** AI applications have a significant effect on information security and management in terms of transparency"

"$\boldsymbol{H_{1e}}$**:** AI applications have a significant effect on information security and management in the context of low cost."

Overall, although associations were identified between AI applications and information security and management, no clear causal relationship could be established. Despite the presence of relationships among multiple variables, the absence of a specific cause or a valid justification for these relationships suggests that they may be coincidental. Therefore, when the effects of AI usage by accounting professionals operating in the province of Eskişehir on information security and management processes are evaluated in an integrated manner, the following needs emerge:

i) the necessity for accounting professionals to possess stronger information regarding the use of AI applications in accounting;

ii) the need to overcome resistance to technology and accelerate the adaptation process in response to change;

iii) the requirement to take measures to facilitate the use of new technologies and the information management process.

CONCLUSION

The intensive use of technology has transformed many areas of business, including the accounting profession. Today, increasing business activities have expanded from national to international domains, with operational scopes becoming more diversified and showing a growing trend. At this point, information technologies have been developed to ensure the more effective execution of business activities, and artificial intelligence (AI) applications have come to the forefront. Along with the use of technology, accounting practices have shifted from manual environments to digital platforms. As a result of technological adoption, the processes of ensuring and managing the security of accounting information have also begun to be carried out on a real-time digital basis. The intensive use of technology in business practices worldwide has also influenced Türkiye, raising interest in the effective and efficient execution of business operations.

This study examined how the use of AI applications in accounting affects information security and management among accounting professionals (Independent Accountants, Certified Public Accountants, and Sworn-in Certified Public Accountants) operating in Eskişehir. Accounting professionals responsible for carrying out accounting processes in enterprises that utilize AI applications in their operations constituted a critical boundary of this research. The findings of this study are limited to the period in which the research was conducted, and it is considered beneficial for information users to take that period into account when making their comments. In line with the purpose of the study, analyses were conducted to examine the impact of AI applications on the performance of ensuring and managing the security of accounting information, and the findings were discussed in previous sections. An examination of the key findings indicates that AI applications in accounting create greater awareness particularly in the areas of efficiency and security. On the other hand, in areas such as auditing, transparency, regulatory compliance, and low cost, it can be stated that accounting professionals exhibit relatively weak competencies in the practical use of AI applications. Based on these findings, it becomes evident that providing training on AI applications for accounting professionals represents an important requirement within the Turkish accounting legislation and practice. In particular, ensuring time efficiency and enabling accurate decision-making in information security and management processes necessitate the production of measurable, consistent, valid, reliable, transparent, and real-time reports for decision-makers, which is of critical importance. Furthermore, the organization of accounting and technology-integrated training programs by regulatory and supervisory authorities, as well as the restructuring of legislation regarding the structure, content, and direction of technology use in practice, is of great significance. In the future, the development of university curricula in this direction may create a strategic transformation in the training of qualified accounting professionals.

The results also carry important implications for policymakers and professional accounting bodies. The observed gaps in AI competency across dimensions such as transparency and regulatory compliance indicate a need for revising existing accounting standards and professional certification frameworks to incorporate AI literacy and digital risk management. This transformation is essential to ensure that regulatory systems remain robust in the face of rapidly evolving technological environments.

The focus on accounting professionals in Eskişehir provides a context-specific contribution, reflecting a regional ecosystem characterized by active digital transformation and strong professional representation. This localized empirical evidence enhances the external validity of AI-related accounting research in emerging economies and offers a replicable model for similar regional studies. This study contributes to the emerging body of knowledge at the intersection of artificial intelligence and accounting information security by empirically demonstrating that AI adoption is positively associated with multiple dimensions of information security management. Unlike prior studies that predominantly focus on automation efficiency, this research extends the literature by integrating AI usage with information security processes such as information sharing, storage, and production. In this regard, the study offers a more holistic and multidimensional understanding of AI-driven transformation in accounting

systems. From a practical perspective, the findings imply that accounting firms and regulatory bodies should adopt a capability-based approach to AI integration. This includes not only technical training but also the development of cognitive and analytical competencies among accounting professionals. Furthermore, organizations should establish AI governance frameworks that integrate risk management, cybersecurity protocols, and ethical guidelines to ensure the secure and responsible use of AI technologies in accounting processes. From a practical perspective, the findings imply that accounting firms and regulatory bodies should adopt a capability-based approach to AI integration. This includes not only technical training but also the development of cognitive and analytical competencies among accounting professionals. Furthermore, organizations should establish AI governance frameworks that integrate risk management, cybersecurity protocols, and ethical guidelines to ensure the secure and responsible use of AI technologies in accounting processes.

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GENİŞLETİLMİŞ ÖZET

Giriş

İş dünyasında teknolojinin yoğun kullanımı birçok alanı etkilemiş ve muhasebe mesleği de bu dönüşümden etkilenmiştir. Günümüzde, artan iş faaliyetleri ulusaldan uluslararası alanlara genişlemiş, operasyonel kapsamlar daha da çeşitlenmiş ve artan bir eğilim göstermiştir. Bu noktada, iş faaliyetlerinin daha etkili bir şekilde yürütülmesini sağlamak için bilgi teknolojileri geliştirilmiş ve yapay zekâ (YZ) uygulamaları ön plana çıkmıştır. Teknoloji kullanımıyla birlikte, muhasebe uygulamaları da manuel ortamlardan dijital platformlara geçmiştir. Teknolojik benimsemenin bir sonucu olarak, muhasebe bilgilerinin güvenliğinin sağlanması ve yönetimi süreçleri de gerçek zamanlı dijital bir temelde gerçekleştirilmeye başlanmıştır. Muhasebe sektöründe yapay zekanın hızlı gelişimiyle birlikte birçok değişiklik meydana gelmiştir. Muhasebe görev ve prosedürlerinde işlevselliğe odaklanma, daha fazla verimlilik ve artan rekabet gücü bu değişikliklerin birkaç örneğidir. Bu durumda, yapay zekanın yarattığı tehlike ve tehditlere karşı bilgi güvenliğini en üst düzeye çıkarılması oldukça önemlidir. İşletmeler özellikle siber saldırılar, veri sızıntıları, donanım ve işletim sistemi hasarları gibi alanlarda bilgi güvenliğini korumanın yollarını araştırmalı ve kendi çözümlerini oluşturmalıdırlar. Bu çalışmanın temel amacı, yapay zekâ uygulamalarının muhasebe bilgi güvenliği üzerindeki etkilerini belirlemektir. Çalışma iki ana bölümden oluşmaktadır. Birinci bölümde, yapay zekâ uygulamaları ile bilgi güvenliği ve yönetim prosedürlerinin kavramsal bir incelemesi sunulmaktadır. İkinci bölümde ise Eskişehir ilinde çalışan ruhsatlı muhasebe meslek mensupları arasında gerçekleştirilen ampirik uygulama ele alınmıştır.

Amaç ve Önem

Bu çalışmanın amacı, muhasebede yapay zekâ uygulamalarının muhasebe bilgi güvenliği üzerindeki etkilerini tespit edebilmektir. Araştırma amacına göre, bu çalışma özellikle şu açılardan önemlidir: i) Muhasebede yapay zekâ uygulamalarının kullanımının meslek mensupları açısından bilgi güvenliği üzerindeki etkilerini ortaya koyabilmek ii) Gelecekte muhasebe meslek mensuplarının iş performansını artırabilmek iii) İşletmelerde teknolojinin artması nedeniyle ortaya çıkabilecek bilgi güvenliği üzerindeki riskleri belirlemek ve yönetebilmek iv) Gelecekte muhasebe mesleğinin itibarını ve prestijini koruyabilmektir.

Metot ve Bulgular

Çalışmada verileri toplayabilmek maksadıyla anket tekniği uygulanmıştır. Çalışmada anket soruları Çetinkaya (2012) ve Güner (2021) çalışmalarından yararlanılarak düzenlenmiştir. Anket formunda üç grup ve kırk yedi soru bulunmaktadır. Anketin verilerini Eskişehir ilinde çalışan ruhsatlı serbest muhasebeciler, serbest muhasebeci mali müşavirler ve yeminli mali müşavirler oluşturmaktadır. Çalışmanın sınırlılığını, katılımcıların anket sorularına vermiş olduğu cevaplar ile çalışmanın sadece Eskişehir ilinde uygulanması oluşturmaktadır. Toplanan verilerin değerlendirilmesinde SPSS 22.0 istatistik yazılım programı kullanılmış olup çeşitli analiz teknikleri uygulanmıştır.

Çalışmada muhasebede yapay zekâ uygulamalarının kullanımı ile bilgi güvenliği ve yönetim süreçleri arasındaki ilişkiyi belirlemek için korelasyon analizi yapılmış olup, analiz sonucunda yapay zekâ kullanımı ile bilgi güvenliği ve yönetim süreçleri arasında pozitif bir ilişki olduğu tespit edilmiştir.

Sonuç ve Tartışma

Çalışmanın temel sonuçları, muhasebede yapay zekâ kullanımının güvenlik ve verimlilik konusunda meslek mensupları açısından farkındalığı artırdığı ve bununla birlikte meslek mensuplarının sektörde yapay zekâ kullanımının düşük maliyet, şeffaflık, denetim ve mevzuata uyum gibi alanlarda yetersiz olduğu ifade edilebilir. Sonuç olarak muhasebe meslek mensuplarının yapay zekâ uygulamaları konusunda eğitilmesi hem vergi kanunları hem de uluslararası muhasebe standartlarının doğru ve güvenilir uygulanabilmesi açısından büyük önem arz etmektedir. Özellikle muhasebede bilgi güvenliğinin garanti altına alınması ve yönetilmesi, karar alma mekanizmaları için ölçülebilir, tutarlı, şeffaf ve gerçek zamanlı raporlar üretebilmek, zaman tasarrufunun sağlanmasının yanı sıra doğru karar verebilmeyide kolaylaştırabilmektedir. Bu yaklaşım doğrultusunda üniversite müfredatlarının muhasebede yapay zekâ uygulamaları hakkında geliştirilmesi gelecekte nitelikli muhasebe uzmanlarının yetiştirilmesi açısından stratejik bir öneme sahip olacaktır.