

RESPONSIBLE AI-ASSISTED ACCOUNTING FOR SMALL ENTERPRISES: A GOVERNANCE MODEL FOR HUMAN JUDGMENT, DATA QUALITY, AND AUDITABLE DECISIONS

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Abstract

This conceptual and integrative review develops a framework for responsible AI-assisted accounting in micro, small, and medium enterprises. It addresses the problem that accessible AI tools can strengthen accounting work while also creating risks of opaque outputs, weak source validation, privacy exposure, and excessive reliance on automated recommendations. Drawing on the resource-based view, dynamic capabilities, organizational learning, absorptive capacity, social capital, and resilience, the paper explains how task-risk classification, verified data inputs, human professional review, decision traceability, continuous control learning can be organized as mutually reinforcing routines. The proposed pathway moves from problem diagnosis and capability mapping to bounded experimentation, evidence review, resource reconfiguration, and learning retention. No primary survey, interview, experimental, administrative, or statistical data are claimed. The framework links these mechanisms to accounting reliability, timely insight, professional accountability, controlled efficiency, auditable decisions and identifies managerial, institutional, and research implications suitable for resource-constrained enterprises.

Keywords: artificial intelligence; accounting governance; human judgment; data quality; small enterprises

INTRODUCTION

Responsible AI use begins with the recognition that human professional review connects specialist knowledge with accountable managerial judgment. Within problem definition, ethical responsibility remains with identifiable people even when technology or partners support the work. Human accountability therefore requires that continuous control learning allows experience to alter later routines instead of remaining an isolated lesson.

An assurance-oriented reading shows that accounting reliability depends on information that is relevant to the focal decision. The same principle shapes problem definition, because human professional review connects specialist knowledge with accountable managerial judgment. A defensible control response is to ensure that professional accountability is strengthened when affected parties can question assumptions and explain exceptions.

Automation does not remove professional judgment: controlled efficiency improves when alternatives are compared before resources are committed. When applied to problem definition, accounting reliability depends on information that is relevant to the focal decision. Traceable practice consequently depends on the proposition that resource scarcity makes selective experimentation more credible than organization-wide transformation.

THEORETICAL FOUNDATION

Responsible AI use begins with the recognition that human professional review connects specialist knowledge with accountable managerial judgment. Within theoretical explanation, professional accountability is strengthened when affected parties can question assumptions and explain exceptions. Human accountability therefore requires that external partners add value only when their knowledge is interpreted and adapted locally.

An assurance-oriented reading shows that accounting reliability depends on information that is relevant to the focal decision. The same principle shapes theoretical explanation, because resource scarcity makes selective experimentation more credible than organization-wide transformation. A defensible control response

is to ensure that ethical responsibility remains with identifiable people even when technology or partners support the work.

Automation does not remove professional judgment: controlled efficiency improves when alternatives are compared before resources are committed. When applied to theoretical explanation, a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. Traceable practice consequently depends on the proposition that human professional review connects specialist knowledge with accountable managerial judgment.

The governance problem is not simply technical. It arises because proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy; in theoretical explanation, task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. For this reason, accounting reliability depends on information that is relevant to the focal decision.

Responsible AI use begins with the recognition that short feedback cycles make correction less costly and reveal weak assumptions earlier. Within theoretical explanation, decision traceability reduces dependence on a single decision path or organizational actor. Human accountability therefore requires that controlled efficiency improves when alternatives are compared before resources are committed.

Automation does not remove professional judgment: accounting reliability depends on information that is relevant to the focal decision. When applied to theoretical explanation, proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. Traceable practice consequently depends on the proposition that the use of verified data inputs converts broad intentions into observable operating choices.

The governance problem is not simply technical. It arises because the pursuit of auditable decisions develops through repeated sensing, bounded action, evaluation, and renewal; in theoretical explanation, ethical responsibility remains with identifiable people even when technology or partners support the work. For this reason, accounting reliability depends on information that is relevant to the focal decision.

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CONCEPTUAL ARCHITECTURE

An assurance-oriented reading shows that continuous control learning allows experience to alter later routines instead of remaining an isolated lesson. The same principle shapes conceptual design, because resource scarcity makes selective experimentation more credible than organization-wide transformation. A defensible control response is to ensure that the use of verified data inputs converts broad intentions into observable operating choices.

Automation does not remove professional judgment: professional accountability is strengthened when affected parties can question assumptions and explain exceptions. When applied to conceptual design, a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. Traceable practice consequently depends on the proposition that continuous control learning allows experience to alter later routines instead of remaining an isolated lesson.

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An assurance-oriented reading shows that task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. The same principle shapes conceptual design, because timely insight requires responsibilities and review intervals that employees understand. A defensible control response is to ensure that a predetermined stop condition protects continuity when an initiative no longer justifies its exposure.

The governance problem is not simply technical. It arises because controlled efficiency improves when alternatives are compared before resources are committed; in conceptual design, task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. For this reason, controlled efficiency improves when alternatives are compared before resources are committed.

Responsible AI use begins with the recognition that external partners add value only when their knowledge is interpreted and adapted locally. Within conceptual design, continuous control learning allows experience to alter later routines instead of remaining an isolated lesson. Human accountability therefore requires that external partners add value only when their knowledge is interpreted and adapted locally.

An assurance-oriented reading shows that task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. The same principle shapes conceptual design, because controlled efficiency improves when alternatives are compared before resources are committed. A defensible control response is to ensure that task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting.

Automation does not remove professional judgment: continuous control learning allows experience to alter later routines instead of remaining an isolated lesson. When applied to conceptual design, external partners add value only when their knowledge is interpreted and adapted locally. Traceable practice consequently depends on the proposition that continuous control learning allows experience to alter later routines instead of remaining an isolated lesson.

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CAPABILITY DEVELOPMENT

Automation does not remove professional judgment: timely insight requires responsibilities and review intervals that employees understand. When applied to capability formation, a predetermined stop condition protects continuity when an initiative no longer justifies its exposure. Traceable practice consequently depends on the proposition that timely insight requires responsibilities and review intervals that employees understand.

The governance problem is not simply technical. It arises because the pursuit of auditable decisions develops through repeated sensing, bounded action, evaluation, and renewal; in capability formation, task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. For this reason, the pursuit of auditable decisions develops through repeated sensing, bounded action, evaluation, and renewal.

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The governance problem is not simply technical. It arises because professional accountability is strengthened when affected parties can question assumptions and explain exceptions; in capability formation, the use of verified data inputs converts broad intentions into observable operating choices. For this reason, proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

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IMPLEMENTATION PATHWAY

The governance problem is not simply technical. It arises because controlled efficiency improves when alternatives are compared before resources are committed; in implementation sequencing, task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting. For this reason, proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy.

Responsible AI use begins with the recognition that proportionate documentation helps small organizations learn without reproducing large-firm bureaucracy. Within implementation sequencing, decision traceability reduces dependence on a single decision path or organizational actor. Human accountability therefore requires that short feedback cycles make correction less costly and reveal weak assumptions earlier.

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practice consequently depends on the proposition that continuous control learning allows experience to alter later routines instead of remaining an isolated lesson.

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An assurance-oriented reading shows that short feedback cycles make correction less costly and reveal weak assumptions earlier. The same principle shapes implementation sequencing, because resource scarcity makes selective experimentation more credible than organization-wide transformation. A defensible control response is to ensure that timely insight requires responsibilities and review intervals that employees understand.

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GOVERNANCE AND RISK

Responsible AI use begins with the recognition that resource scarcity makes selective experimentation more credible than organization-wide transformation. Within governance safeguards, decision traceability reduces dependence on a single decision path or organizational actor. Human accountability therefore requires that task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting.

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PERFORMANCE AND LEARNING

An assurance-oriented reading shows that external partners add value only when their knowledge is interpreted and adapted locally. The same principle shapes performance interpretation, because timely insight requires responsibilities and review intervals that employees understand. A defensible control response is to ensure that accounting reliability depends on information that is relevant to the focal decision.

Automation does not remove professional judgment: ethical responsibility remains with identifiable people even when technology or partners support the work. When applied to performance interpretation, the pursuit of auditable decisions develops through repeated sensing, bounded action, evaluation, and renewal. Traceable practice consequently depends on the proposition that controlled efficiency improves when alternatives are compared before resources are committed.

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MANAGERIAL AND POLICY IMPLICATIONS

Automation does not remove professional judgment: short feedback cycles make correction less costly and reveal weak assumptions earlier. When applied to managerial and institutional implications, the pursuit of auditable decisions develops through repeated sensing, bounded action, evaluation, and renewal. Traceable practice consequently depends on the proposition that resource scarcity makes selective experimentation more credible than organization-wide transformation.

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RESEARCH AGENDA AND CONCLUSION

The governance problem is not simply technical. It arises because task-risk classification establishes a disciplined starting point for responsible AI-assisted accounting; in future research and conclusion, external partners add value only when their knowledge is interpreted and adapted locally. For this reason, ethical responsibility remains with identifiable people even when technology or partners support the work.

Responsible AI use begins with the recognition that decision traceability reduces dependence on a single decision path or organizational actor. Within future research and conclusion, ethical responsibility remains with identifiable people even when technology or partners support the work. Human accountability therefore requires that human professional review connects specialist knowledge with accountable managerial judgment.

An assurance-oriented reading shows that timely insight requires responsibilities and review intervals that employees understand. The same principle shapes future research and conclusion, because human professional review connects specialist knowledge with accountable managerial judgment. A defensible control response is to ensure that accounting reliability depends on information that is relevant to the focal decision.

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