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In 2001, Steven Spielberg's film A.I. Artificial Intelligence seemed

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so futuristic and not a possibility in our lifetimes. Times have changed, and AI has forged its way into a multitude of industries – even accounting. Components of AI – including machine learning, deep learning, machine reasoning and natural language processing – are impacting accounting in many ways.

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Vasarhelyi & Kogan . Introduction . Artificial Intelligence in Accounting and Auditing: Towards New Paradigms . Miklos A. Vasarhelyi and Alexander Kogan This is the fourth volume of the AI & ES in Accounting and Auditing series. It encompasses fifteen articles,

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