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Cognitive Dependency in AI-Assisted Accounting: Implications for Professional Judgment Quality

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A B S T R A C T

The use of artificial intelligence (AI) in accounting practice is growing, especially in supporting professional analysis and decision-making processes. Although this technology is able to improve efficiency and accuracy, there is the potential for cognitive dependency that can affect the quality of professional judgment. This study aims to analyze the effect of cognitive dependence on AI systems on the quality of accountant judgment at Public Accounting Firms in Jakarta. This study uses a qualitative approach with a case study method through in-depth interviews with accountants and auditors who utilize AI in their work. The data was analyzed using thematic analysis techniques to identify patterns of AI use, levels of trust in the system, and professional decision-making processes. The results of the study show that the use of AI in moderation is able to increase the efficiency and accuracy of analysis. However, overreliance tends to lower the level of professional skepticism and critical evaluation skills. In addition, an individual's experience and competence affect the ability to manage the use of AI in a balanced manner. This research emphasizes the importance of strengthening professional competencies, developing guidelines for the use of AI, and designing systems that support critical and independent decision-making

INTRODUCTION

The development of artificial intelligence (AI) technology has brought significant transformations in various sectors, including the accounting field. Globally, the use of AI in accounting practices is increasing, especially in the audit process, financial data analysis, and prediction-based decision-making. Recent reports show that the adoption of AI in professional services, including accounting, is experiencing a significant increase due to its ability to improve the efficiency and accuracy of data analysis (Kokina & Davenport, 2021). In Indonesia, the trend of accounting digitization is also growing, especially in Public Accounting Firms (KAP) which have begun to integrate AI-based technology to improve the quality of audit and financial reporting services.

While AI provides a wide range of benefits, its use also poses new challenges, especially related to the cognitive aspects of professional decision-making. The phenomenon of cognitive dependency arises when individuals rely too much on automated systems without conducting adequate critical evaluation. Research shows that the use of AI-based systems can affect professional judgment processes, especially when users have a high level of trust in the system's output (Dowling & Leech, 2021). This is an important issue in accounting because the quality of professional judgment is a key element in maintaining the integrity of financial statements.

In the context of accounting, the quality of professional judgment depends not only on technical ability, but also on the level of professional skepticism and critical thinking ability. Recent studies show that the use of AI-based technology can increase efficiency, but has the potential to reduce the quality of judgment if it is not balanced with critical evaluation (Sutton et al., 2023). This shows that there is a trade-off between technological efficiency and professional independence that needs to be further studied, especially in an increasingly digitized work environment.

A number of previous studies have examined the role of AI in accounting, but most have focused on aspects of efficiency, accuracy, and process automation. For example, research by Kokina and Davenport (2021) emphasizes the benefits of AI in increasing productivity, while research by Sutton et al. (2023) further highlights the potential of AI in financial data analysis. However, studies that specifically address the impact of cognitive dependence on the quality of professional judgment are still limited. Research by Dowling and Leech (2021) shows that the use of automated systems can influence auditor decisions, but has not in-depth examined aspects of cognitive dependency in the context of modern AI.

In addition, most of the research is conducted in the context of developed countries, so there have not been many studies that have examined this phenomenon in the context of developing countries such as Indonesia. In fact, differences in the level of technology adoption, organizational culture, and professional competencies can affect the interaction between humans and AI in accounting practices. Therefore, there is a research gap that needs to be filled, namely the lack of empirical studies on the effect of cognitive dependence on the

quality of professional judgment of accountants in the context of the use of AI in Indonesia, especially in Public Accounting Firms.

Based on this background, this study aims to analyze how cognitive dependence on AI systems affects the quality of accountants' professional judgment. This study also aims to identify factors that affect the level of dependence, such as experience, competence, and level of trust in technology. With a qualitative approach, this research is expected to be able to provide a deeper understanding of the dynamics of interaction between humans and AI in accounting practice.

Theoretically, this research contributes to the development of the accounting literature, particularly related to the integration of AI technology and cognitive aspects in professional decision-making. This study expands the study of behavioral accounting by including the perspective of cognitive dependence in the use of modern technology. Practically, the results of this research are expected to be the basis for the development of policies, guidelines for the use of AI, and training programs that aim to maintain the quality of professional judgment in a technology-based work environment.

LITERATURE REVIEW

Artificial Intelligence in Accounting Practice

The development of artificial intelligence has fundamentally changed modern accounting practices, especially in terms of process automation, data analysis, and decision-making. AI technology enables the processing of large amounts of data quickly and accurately, thereby improving operational efficiency and the quality of financial information. Research shows that AI has been used in a variety of accounting functions, including analytics-based auditing, fraud detection, and financial prediction (Moll & Yigitbasioglu, 2022). In addition, the implementation of AI has also driven the change in the role of accountants from routine work to more complex strategic analysis. However, this transformation also poses new challenges related to the interaction between humans and technology in a professional context.

The Concept of Cognitive Dependence in the Use of Technology

Cognitive dependence is a phenomenon in which individuals tend to rely on technological systems in the decision-making process without conducting an adequate critical evaluation. In the context of AI, this phenomenon is often associated with automation bias, which is the tendency of users to trust system outputs despite the potential for errors. Recent studies have shown that the use of AI-based systems can increase the risk of cognitive dependence, especially when users have a high level of trust in the technology (Jussupow et al., 2021). This condition becomes increasingly complex in professional environments such as accounting, where decisions taken have significant consequences for the quality of financial reporting.

Quality of Professional Judgment in Accounting

Professional judgment is a key element in accounting practice, especially in the audit and financial reporting process. The quality of judgment is influenced by a variety of factors, including experience, competence, and professional skepticism. Research shows that the use of technology can affect the quality of judgment, both positively and negatively. On the one hand, technology can improve the accuracy and consistency of decisions; but on the other hand, excessive dependence can decrease critical thinking skills (Bierstaker et al., 2022). Therefore, it is important to understand how AI integration affects the judgment process in a professional context.

Human and AI Interaction in Decision Making

The interaction between humans and AI is an important aspect in determining the effectiveness of the use of technology in accounting. Research shows that the combination of AI analytical capabilities and human intuition can lead to better decisions than using one separately (Wilson & Daugherty, 2021). However, the effectiveness of these interactions is highly dependent on the user's level of trust, understanding, and ability to evaluate the system's output. In the context of accounting, unbalanced interactions can lead to over-reliance on AI, which ultimately lowers the quality of professional judgment.

METHODOLOGY

This study uses a qualitative approach with a case study design to deeply understand the phenomenon of cognitive dependence in the use of artificial intelligence in accounting practice. The qualitative approach was chosen because it is able to explore individual thought processes, perceptions, and experiences in complex professional contexts. The case study design was used to gain an in-depth contextual understanding of the interactions between accountants and AI-based systems in real-world situations (Yin, 2022). This approach allows researchers to examine phenomena holistically and interpretively, especially in the context of technology-based decision-making.

The population in this study is accountants and auditors working at Public Accounting Firms that have adopted AI-based technology in the audit and financial reporting process in Indonesia. The sampling technique used is non-probability sampling with the purposive sampling method, which is the selection of participants based on certain criteria, such as experience using AI systems and involvement in the professional decision-making process. The number of participants in this study was 10–15 people, which is considered adequate to achieve data depth in qualitative research. The selection of these numbers is based on the principle of data saturation, which is a condition when the information obtained has been repeated and does not provide new findings (Saunders et al., 2021).

Data collection techniques were carried out through in-depth interviews, limited observations, and documentation. The main instrument of the study is a semi-structured interview guide developed based on the concepts of cognitive dependency and professional judgment from the previous literature. Interviews were conducted in person and online to explore participants' experiences,

perceptions, and decision-making patterns. Data validity was tested using source and method triangulation techniques, while reliability was maintained through trail audits and consistency of data collection procedures (Creswell & Poth, 2023). This approach aims to ensure the credibility and validity of the research findings.

The research procedure is carried out in stages, starting from literature study, instrument preparation, data collection, to analysis and interpretation of results. Data analysis uses thematic analysis techniques, which are identifying, coding, and grouping data into key themes relevant to the research objectives. The analysis process is carried out iteratively to ensure the depth of interpretation. NVivo software is used as a tool in the management and coding of qualitative data, thereby improving the systematization and transparency of analysis (Braun & Clarke, 2021). The results of the analysis were then interpreted to answer the research objectives related to the effect of cognitive dependence on the quality of professional judgment.

RESULT

Patterns of AI Use in Accounting Practice

The results of the interviews showed that all participants had utilized artificial intelligence-based systems in their professional activities, especially at the stages of data analysis, data analytics-based audits, and preparation of financial statements. AI is used to improve work efficiency, particularly in the processing of large amounts of data and the identification of transaction anomalies.

Most participants positioned AI as an analysis tool, but there were also those who began to use AI as the main source of recommendations. One participant stated:

> *"AI is very helpful in detecting unusual transactions. We usually use it as an initial stage before further analysis." (P3)*

However, there is also a tendency for more intensive use:

> *"Sometimes we follow the results directly from the system, because it's quite accurate and saves time." (P7)*

These findings suggest that there is variation in the intensity of AI use, which has the potential to influence professional decision-making patterns.

Levels of Cognitive Dependence on AI

The findings of the study indicate that cognitive dependence on AI arises in the form of receiving system outputs without adequate critical evaluation. Some participants admitted that they tended to trust the results provided by the system, especially when time pressure was high.

> *"If the system has given results, I usually use it immediately, especially if the deadline is close." (P5)*

However, not all participants showed a high level of dependence. Participants with longer experience tended to be more cautious:

> *"I keep checking again, because after all, AI can still be wrong. It can't be trusted completely immediately." (P1)*

This difference shows that cognitive dependence is not homogeneous, but rather is influenced by individual factors such as experience and level of trust in technology.

The Impact of Using AI on the Quality of Professional Judgment

The results show that the use of AI has a diverse impact on the quality of professional judgment. At moderate levels of use, AI has been shown to help improve analysis accuracy and work efficiency.

> *"With AI, I can find patterns that were previously difficult to see. This is very helpful in decision-making." (P4)*

However, in higher dependency conditions, a decrease in critical evaluation ability was found:

> *"Sometimes we don't question the results too much, because we feel that the system is smarter." (P8)*

These findings suggest that the use of AI can improve the quality of judgment under certain conditions, but also has the potential to reduce professional skepticism when used excessively.

Factors Affecting Cognitive Dependence

The analysis shows that there are several main factors that affect the level of cognitive dependence on AI, namely work experience, technical competence, and level of understanding of the system. Participants who had longer experience tended to be more critical in using AI.

> *"Experience has made us better understand that the system is just a tool, not a decision-maker." (P2)*

In contrast, more junior participants tended to show higher levels of trust in the system:

> *"I trust the AI results more because I feel the system is more accurate than my manual analysis." (P6)*

Additionally, understanding how AI works also affects how users interact with systems:

> *"If we know how the system works, we will be more careful about using it." (P9)*

Patterns of Human and AI Interaction in Decision Making

The results of the study identified three main patterns of interaction between humans and AI in decision-making, namely as a tool, recommender, and dominant decision-maker. The first pattern shows a more balanced use of AI:

> "*The AI only helps, but the decision is still up to me.*" *(P1)*

In the second pattern, AI began to be the main source of recommendations:

> "*Usually I look at the AI results first, then I adjust it to the conditions.*" *(P7)*

Meanwhile, in the third pattern, a tendency to dominate AI in decision-making is found:

> "*If the results are clear from the system, they are usually used immediately without much change.*" *(P5)*

These differences in patterns show variations in the level of human control over AI-based decision-making processes.

DISCUSSION

The main findings of this study show that the use of artificial intelligence in accounting practice produces two consequences that run simultaneously. On the one hand, AI has been shown to improve analysis efficiency, speed up data processing, and help identify transaction patterns or anomalies. On the other hand, the study also found that when the use of AI shifted from a tool to a primary source of recommendations, there was a tendency for cognitive dependency which had an impact on decreasing critical evaluation and professional skepticism.

These results are in line with the view that the integration of AI in auditing and accounting does not necessarily replace professional judgment, but rather reshapes the relationship between humans, technology, and professional decisions (Tiron-Tudor & Deliu, 2022). In other words, AI can strengthen the quality of judgment if it is placed as a support system, but it can weaken it if it is treated as a decision authority.

Table 1. Summary of Empirical Findings related to the Use of AI and the Quality of Professional Judgment

Aspects	Empirical Findings
Use of AI	Used for analysis, auditing, and reporting
Cognitive dependency	Appears in conditions of time pressure and high confidence
Impact on judgment	Increases efficiency, but has the potential to reduce skepticism
Key factors	Experience, competence, and understanding of systems
Interaction patterns	AI as a tool to help decision-makers

Conceptually, the results of this study can be explained through the framework of automation bias and cognitive dependency. Automation bias refers to an individual's tendency to accept automated system recommendations without adequate verification, especially when the system is considered accurate or more reliable than human judgment. The finding that some participants tend to directly receive AI output when under time pressure suggests that dependence on the system is not only triggered by the quality of the technology, but also by working conditions and perceptions of efficiency.

These results are consistent with cutting-edge reviews that place automation bias as one of the key risks of AI integration in accounting and auditing judgments (Camilli et al., 2025; Nordiansyah et al., 2025). Thus, the important significance of these findings is that the quality of professional judgment is not only a matter of individual competence, but is also influenced by the design of human–AI interaction and the context of the organization in which decisions are made.The findings of this study also confirm that the quality of professional judgment remains highly dependent on the ability of humans to maintain professional skepticism.

In this study, the moderate use of AI actually favored the quality of considerations, as it helped accountants filter information, find patterns, and accelerate focus on high-risk areas. This supports the argument that AI is most effective when it acts as augmentative intelligence, i.e., expanding the cognitive capacity of professionals without taking over the final assessment function (Samiolo et al., 2024). However, when AI is overused, the results of this study show a decrease in professional skepticism.

The findings are in line with Abdelsamee's (2025) field study, which showed that AI tools can significantly affect the character of auditors' skepticism, depending on how the tool is used and understood. Consequently, the integration of AI in accounting should not be measured solely by technical efficiency, but should be evaluated based on its impact on the integrity of the judgment process. The experiential and competency factors found in this study show that cognitive dependence is not evenly distributed.

More experienced participants tend to be more critical of AI outputs and more aware that the system has limitations. In contrast, more junior participants showed a higher tendency to trust the system's recommendations. These results can be understood through the literature that emphasizes that the ability to use AI responsibly is strongly influenced by technological literacy, professional experience, and assessment skills formed before the AI era (Samiolo et al., 2024; Ashir & Mekonen, 2024).

These findings support the initial assumption that experience and competence are protective factors against over-reliance. In terms of knowledge development, this result expands the study of behavioral accounting by showing that the impact of AI on judgment is not direct, but mediated by user characteristics. The study also found that the level of trust in AI systems plays an important role in shaping dependency patterns. The higher the user's confidence in the system's accuracy, the greater the tendency to accept the output without in-depth evaluation.

These findings are relevant to a recent study on trust in AI-assisted advice which shows that trust, security, and confidence in the capabilities of systems can shift the weight of judgment from humans to machines (Raddatz et al., 2025). However, contrary to the assumption that trust always improves the quality of technology use, the results of this study show that trust that is not accompanied by critical understanding can actually erode professional independence. Thus, trust in AI needs to be positioned as a calibrated trust, not a blind trust. A practical contribution from these findings is the need for organizations to design AI systems that are not only accurate, but also transparent, explainable, and encourage users to verify.

When compared to previous research, the results of this study show both conformity and difference. Its suitability lies in the findings that AI improves efficiency, supports complex analysis, and has the potential to strengthen professional decisions when used appropriately (Anomah et al., 2024; Tiron-Tudor & Deliu, 2022). The difference lies in the emphasis that in the context of KAP in Jakarta, organizational dimensions such as deadlines, work pressure, and efficiency culture seem to reinforce the tendency to cognitive dependence. This means that although the international literature often discusses AI in the context of professional transformation, the results of this study suggest that in a local context, the risk of automation bias may appear more pronounced due to operational factors and uneven user readiness.

This distinction is logical because organizations in developing countries often face training limitations, reliance on technology vendors, and digital literacy inequalities among professional personnel (Anomah et al., 2024). Thus, the results of this study add a contextual dimension that has not been explored much in previous studies. From the point of view of theoretical contribution, this study enriches the literature on human–AI interaction in accounting by showing that the relationship between AI and the quality of judgment is nonlinear.

The use of AI does not automatically correct or lower judgments; The end result depends on the intensity of use, professional experience, competence, and level of trust of the user. These findings also support a recent research agenda that calls for understanding cognitive bias in accounting judgment and decision making, especially when decisions are supported by intelligent technology (Camilli et al., 2025). Practically, the results of this study provide a basis for KAP to develop AI literacy training, AI output verification guidelines, and internal control design that ensures final decisions remain based on professional considerations. Another implication is the need for professional regulations that explicitly regulate the responsibilities of accountants when using AI systems as a judgment tool.

However, this study has some limitations. First, the design of the case study and the limited number of participants mean that the findings are not intended to be generalized statistically to all KAPs in Indonesia. Second, data was obtained mainly through interviews, so it relies heavily on the subjective reflection of the participants. Third, this study has not directly compared different types of AI systems, for example between rule-based tools, machine learning systems, and generative AI, which may result in different levels of cognitive dependence.

This limitation is important to note because recent literature suggests that the type of AI and the level of explainability of systems can affect trust and automation patterns of bias differently (Raddatz et al., 2025). Therefore, follow-up research is recommended to use a multi-site design, expand the variety of participants, and combine interviews with experiments or observations of actual decisions. In addition, future studies can also test the role of AI literacy, time pressure, and system transparency level as variables that explain the emergence of cognitive dependency in more detail.

Overall, this discussion confirms that AI in accounting is not just an efficiency tool, but also a factor that reshapes the professional thought process. This research shows that the benefits of AI can only be realized optimally when accompanied by competence, skepticism, and adequate professional control. Without it, AI risks shifting judgment from a reflective process to an automated one. Therefore, strengthening the quality of professional judgment in the AI era must be understood as a dual project: increasing the capacity of technology while maintaining the cognitive and ethical capacity of the human who uses it.

CONCLUSION AND RECOMMENDATION

This study concludes that the use of artificial intelligence in accounting practice has a dualistic impact on the quality of professional judgment. On the one hand, AI has been shown to improve efficiency, analytical accuracy, and pattern identification capabilities in financial data. However, on the other hand, overuse gives rise to cognitive dependency that has the potential to lower professional skepticism and critical evaluation skills. This level of dependence is influenced by experience, competence, and the level of trust in the system, which shows that human interaction and AI are key factors in determining the quality of professional decisions.

Based on these findings, it is recommended that organizations, especially Public Accounting Firms, develop guidelines for the use of AI that emphasize the role of technology as a tool, not a substitute for professional judgment. In addition, it is necessary to improve competence through AI literacy training and strengthening professional skepticism so that accountants are able to use technology critically and responsibly. From the system side, the development of transparent and explainable AI is also important to support the user evaluation process. For further research, it is recommended to expand the scope of the study with a quantitative or mixed-method approach and test additional variables such as time pressure, task complexity, and technology literacy level to gain a more comprehensive understanding.

ADVANCED RESEARCH

Further research is recommended to develop an integrative model that examines the relationship between cognitive dependence, AI literacy levels, time pressure, and task complexity in influencing the quality of professional judgment both quantitatively and mixed-method. In addition, experimental studies can be conducted to directly measure the influence of different types of AI systems, such as rule-based systems, machine learning, and generative AI, on the level of automation bias and professional skepticism. Future research may also explore the role of explainable AI in reducing cognitive dependency as well as improving transparency and accountability of decisions. The development of regulatory frameworks and ethics for the use of AI in cross-border accounting practices is also an important agenda to understand the differences in institutional and cultural contexts towards human and technological interaction.

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