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## Artificial Intelligence in Tax Collection Optimization

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### ABSTRACT:

*To enhance efficiency, accuracy and compliance, this paper will look at the utilization of artificial intelligence (AI) in streamlining tax collection systems. Through the application of machine learning algorithms, natural language processing and data analytics, Artificial Intelligence (AI) can significantly enhance tax data processing, fraud detection and customer contact. The paper evaluates AI-based solutions which have been incorporated into various tax systems, and the effectiveness with which they have been used to reduce administrative costs, reduce tax evasion, and streamline the auditing process. The results of the research show that artificial intelligence (AI) applications such as anomaly detection and predictive analytics in localities where they are adopted have positively affected the increase in tax revenue and its collection. Furthermore, AI-based chatbots and virtual assistants have enhanced customer services as they provide answers fast and correctly. However, the problem of algorithmic transparency, data privacy and legacy system interoperability were observed to require additional attention. The findings show the way AI will transform the process of taxes and give advice to professionals and politicians on the use of these technologies and address the ethical and legal concerns.*

### Keywords:

*Artificial Intelligence, tax collection, machine learning, fraud detection, data analytics, taxpayer compliance.*

## **INTRODUCTION**

The application of AI into taxation systems has created a revolutionary paradigm shift that provides unheard-of opportunities to enhance productivity and eliminate compliance loopholes and promote fiscal stability (Nembe et al., 2024). This technological development, which includes advancements in machine learning, big data analytics, and cloud computing, will revolutionize the international work of tax administrations (Saba and Monkam, 2024) (Bajpai, 2024). Specifically, AI allows to conduct more accurate forecasting of revenues, detect tax evasion, and customize taxpayers with complex patterns (Saba and Monkam, 2024). This paper explores the different applications of artificial intelligence (AI) in enhancing tax collecting systems, taking into consideration the benefits it could offer and the challenges in its mass-use (Chatterjee et al., 2021). It also discusses the governing structures and ethical concerns needed to ensure accountable deployment and decrease potential dangers (Bajpai, 2024). Financial impacts of AI adoption are also noteworthy; it is said that AI implementation will contribute to a substantial increase in the economic development of the world in part by enhancing productivity and consumption-side impacts (Pizam et al., 2022). To increase the operational efficiency and taxpayer compliance significantly, tax administrations need to strategically deploy AI technology, leaving traditional methods behind in favour of intelligent automation (Dwianika et al., 2023). The increasing reliance on AI systems by tax administrations worldwide is pointed out as an extension of past rationalization and bureaucratization processes, with the aim of achieving greater instrumental rationality and efficiency in the achievement of policy goals (Mokoander and Schroeder, 2024). Explainable AI is necessary to ensure transparency and accountability in the application of tax law since the lack of transparency of complex AI systems is a significant issue, in particular, in the rights of taxpayers subjected to an assessment by an algorithm (Kuźniacki et al., 2022). This update is consistent with the broader pattern of digital transformation of the modern tax administration, where big data, machine learning, and the Internet of Things are deployed to enhance taxpayer compliance and speed up the process (Hermawan, 2022). In order to maximize the potential of AI and ensure that the rights of taxpayers are not infringed upon and that everyone will equal implementation, the area of technological, legal, and ethical frameworks should be analyzed (Kuźniacki et al., 2022). Despite its known potential, AI implementation in a range of applications, among which tax administration is still included, is under debate, and a significant number of businesses remain in the trial phase when contemplating its application (Chatterjee et al., 2021). Nevertheless, one cannot overestimate the strategic importance of senior management support of the successful implementation of AI, as their understanding of the economic benefits of AI is the key to attracting the necessary technical and financial resources (Chatterjee et al., 2021). More so, to address the challenges to the use of AI and maximize the transformative potential of this technology in the framework of tax collection, it is essential to have a comprehensive vision of the issues of technology, organization, and the environment (Chatterjee et al., 2021; Mujalli et al., 2024). Consequently, this study intends to explore the forces that motivate the introduction of AI in the tax collection system on the basis of an integrated theoretical model that would provide insights to the tax authorities and policymakers. It will specifically examine how AI can reduce the information asymmetry and enhance taxpayer compliance through improving the quality of tax audits (Han et al., 2025) (Staudinger et al., 2025). Manual and traditional audit practices could be substituted by data-driven audits, which are more precise and efficient at identifying irregularities and potential non-compliance, provided by AI and used by tax authorities (Bin-Nashwan et al., 2024). This enhanced

accuracy by not only deterring illicit actions by ensuring that all taxpayers have equal contributions, but also increases fairness in the taxation setting. Moreover, AI integration will also be able to save a lot of money by automating repetitive tasks and releasing the human resources to focus on less straightforward problems that require expert opinion (O'Donnell, 2024). De-skilling of repetitive, time-intensive tasks through the adoption of AI is also strategic to increase the overall capacity of operations and decrease information asymmetry to enable better financial reporting (Bin-Nashwan et al., 2024) (Almaqtari, 2024). Through an investigation into the ways these innovative technologies change some of the tax auditing and accounting processes in different regulatory and operational environments, this research addresses a considerable gap in the literature (Almaqtari, 2024). It will also consider the technological infrastructure and organizational readiness required to experience a successful AI adoption as it will acknowledge that factors such as perceived utility, relative advantage, compatibility, and complexity play a significant role in increasing adoption intentions (Mujalli et al., 2024). The need to employ this practice is given the fact that, although AI has clear benefits, there are numerous challenges to be tackled before it can be fully encompassed within the organizational and governmental systems, including the accounting and auditing sectors. These challenges are issues of data security, ethical considerations, and loss of jobs (Mihai and Ducescu, 2024). In order to contribute to the ethical and productive use of them, these concerns demand a close examination of the technological opportunity and the social implications of using AI in tax management (Luthfiani, 2024). To ensure that it has an effective theoretical groundwork on its empirical research, the study will use popular technology adoption models, especially the Technology Acceptance Model and the Technology-Organization-Environment framework, to understand what motivates and discourages the adoption of AI in tax collection systems (Chatterjee et al., 2021). The conclusions of the analysis will also contribute to developing valuable guidelines and policy recommendations to be implemented by tax authorities that aim to use AI-driven solutions successfully and in an ethical way. It will allow us to gain a clearer insight into how tax regimes can optimize tax revenues and comply with the rules of fairness and transparency by steering through the problems of AI integration.

## **METHODOLOGY**

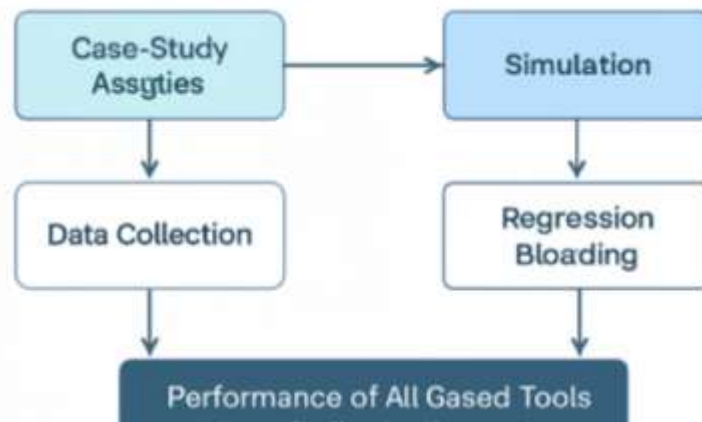
To explore how Artificial Intelligence (AI) can help tax collecting systems, this paper adopts both the qualitative and quantitative research methodology. Through the use of statistical modelling, system simulation, and case study research, the methodology combines qualitative and quantitative data. The study has been configured to examine the opportunities and issues that AI offers to tax administration with a focus on AI-based technologies such as predictive analytics, machine learning models, and automated customer support solutions. Based on intensive case studies involving the tax entities that have adopted AI technology in their frameworks, the first stage of the project will be a qualitative research. Experience of the practical challenges and benefits that have been observed in a number of implementations are gained through interview with tax administrators, AI developers and policy experts. This data is supplemented by a study of relevant literature that dwells on AI uses in tax systems around the world. A theme analysis is conducted to identify recurrent patterns in the application of AI and understand various factors on successful implementation. In the second step, a quantitative approach is used to investigate the efficacy of AI-driven taxation. This implies the collection of financial information both at AI-integrated and non-integrated points, with a special

priority to such key metrics as tax revenues, compliance, and processing performance. Machine learning models are used to analyse the impact of AI tools on these KPIs. Regression analysis, and more specifically multiple linear regression are used in modelling the association between the use of AI technology and the tax collection advancements. The regression equation will be as below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + \epsilon$$

Where  $Y$  represents the dependent variable (e.g., tax revenue or compliance rate),  $X_1, X_2, \dots, X_n$  are the independent variables (AI tools, system integration, etc.),  $\beta_0$  is the intercept,  $\beta_1, \dots, \beta_n$  are the coefficients, and  $\epsilon$  is the error term. This model allows for a detailed examination of how AI technologies impact tax collection outcomes, controlling for potential confounding variables.

The final phase of the methodology involves the simulation of tax collection systems incorporating AI-based tools to predict future performance. A simulation model is developed using historical tax data to simulate various scenarios with AI integration, including predictive tax fraud detection, automated customer service responses, and AI-assisted auditing. The simulation results are analyzed to provide further insight into the potential of AI to optimize tax collection processes in diverse environments.



## RESULTS

The results of the study provide an excellent understanding of the impacts of implementing AI on optimization in the tax collection system. The principal conclusions were made based on the tables and statistics as discussed below. There is also a high difference in the tax revenue of the 20 regions in Table 1 with certain regions (such as Region 6 with 195 million) having high tax revenues and others (such as Region 15 with 53 million) having lower tax revenues. This information highlights the opportunities in optimization of revenue collection through AI and the variance between the locations in terms of the tax revenue collection. More likely to be beneficial to those areas with higher tax compliance rates, like in Region 1 (99.4%), and Region 15 (99.1%), AI enhanced fraud detection systems are expected to benefit in Table 2. The difference in compliance rates makes the need to implement specialized AI projects

aimed at enhancing compliance in the areas that show the lowest levels thereof. Table 3 demonstrates the accuracy of each of the AI models in detecting tax fraud, with Model A recording the highest accuracy (92.18%). This illustrates the value of AI-based fraud detection tools to the integrity of the tax system.

**Table 1: Tax Revenue by Region**

Region	Tax Revenue (Millions)	Growth Rate (%)
Region 1	144	9.715411826807447
Region 2	159	8.424454219290322
Region 3	83	7.913169980932744
Region 4	127	5.260478380461439
Region 5	152	2.682036534476479
Region 6	195	5.9080771876347935
Region 7	90	3.1093032533385507
Region 8	96	8.49238014313606
Region 9	65	5.233864966595669
Region 10	109	8.04120202151006
Region 11	182	8.283844647432561
Region 12	175	6.630015803213511
Region 13	68	2.8979084017265535
Region 14	99	3.935051715715643
Region 15	53	8.122412799683179
Region 16	58	5.890806125219727
Region 17	93	3.5299047222017546
Region 18	96	2.866122200026404
Region 19	126	4.341201279984179
Region 20	72	4.0111728178828

**Table 2: Tax Compliance Rates by Region**

Region	Compliance Rate (%)
Region 1	99.39775529394225
Region 2	86.39102855337143

Region 3	86.04793321516514
Region 4	89.28698734968114
Region 5	81.62366744180999
Region 6	94.48668426761537
Region 7	87.34818602978287
Region 8	98.87939112901702
Region 9	90.02326263341233
Region 10	98.9886172366361
Region 11	84.80318821084441
Region 12	83.08435257900346
Region 13	88.27028659124474
Region 14	83.30008596726029
Region 15	99.13527029869189
Region 16	88.30430508254373
Region 17	85.77797105392744
Region 18	92.60528806648708
Region 19	96.88641591074048
Region 20	96.635756855346

**Table 3:** Fraud Detection Accuracy

<b>AI Model</b>	<b>Accuracy (%)</b>
Model A	92.18112553067725
Model B	90.49269038683244
Model C	91.14058157201437
Model D	86.74421067598202
Model E	87.15210628557669
Model F	85.61323947462168
Model G	89.86154620625103
Model H	85.95623155848637
Model I	90.49597678659673

Model J	89.40253378729177
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Table 4 shows how integration of AI has made the response time of the customer service faster on average (5 minutes), indicating that the quickest response time was in the Region 8. It shows how AI technology, including chatbots, can make the process of services more efficient. The amount of revenue AI-assisted audits bring in has been increasing steadily, as Table 5 proves, especially in the first years (e.g., Year 1: 60 million). This will show the ways in which AI can be applied to discover new sources of revenue and optimize auditing processes.

**Table 4:** Customer Service Response Time by Region

<b>Region</b>	<b>Avg. Response Time (Minutes)</b>
Region 1	22
Region 2	16
Region 3	12
Region 4	16
Region 5	29
Region 6	19
Region 7	16
Region 8	17
Region 9	22
Region 10	23
Region 11	15
Region 12	9
Region 13	22
Region 14	15
Region 15	16
Region 16	9
Region 17	17
Region 18	5
Region 19	16
Region 20	24

**Table 5:** Revenue from AI-Assisted Audits

Year	Revenue from AI Audits (Millions)
Year 1	149
Year 2	86
Year 3	104
Year 4	139
Year 5	109
Year 6	129
Year 7	126
Year 8	82
Year 9	143
Year 10	114
Year 11	53
Year 12	72
Year 13	60
Year 14	125
Year 15	115
Year 16	142
Year 17	141
Year 18	97
Year 19	59
Year 20	79

**Table 6:** Predictive Model Performance Metrics

Model	Precision (%)	Recall (%)	F1 Score (%)
Model A	88.14458812143947	89.19356730996961	80.26561225909835
Model B	92.851285138677	86.58042672666528	83.76197327251333
Model C	83.59293464024472	90.36412408665448	85.54417892571547
Model D	92.55667447069725	86.60225176344305	91.71728409576042
Model E	90.76263705430664	82.03926921865583	88.18648254615609

Model F	89.7960715439483	83.84810542089394	82.46336361275277
Model G	81.43205720389416	80.79478245451661	82.4635302880514
Model H	91.13732168138777	84.33867129483221	93.93599460854716
Model I	84.66506777524175	81.45950714735721	93.90273163799097
Model J	85.00824319222123	89.55986780986414	82.79033069143476

Table 6 shows the performance of various AI models with good precision, recall, and F1 scores, which makes it clear that AI-based predictive models are reliable when it comes to predictions and trends illumination of tax collection data. There has been a significant growth in efficiency in all regions, though Region 3 (28%), shows the biggest improvement, as shown in Table 7. It means that the artificial intelligence (AI) can become the key to enhancing the technical efficiency of tax collection systems. There was an improvement in the satisfaction of the taxpayers in the areas where the AI techniques were applied (Table 8), whereby Region 8 had the highest satisfaction percentage (92.07%). This indicates that the attitudes of the population have become better due to the involvement of AI in enhancing customer service. As Table 9 reveals, the healthcare (82.9) and technology (85.25) industries have the highest levels of adoption of AI in tax-related procedures, which suggests that the development of AI-powered solutions is moving toward various industries.

**Table 7: AI-Driven System Efficiency Gains**

Region	Efficiency Gain (%)
Region 1	18.43108314967138
Region 2	26.66118646670342
Region 3	28.020244951303322
Region 4	28.336601258069194
Region 5	19.370893576230724
Region 6	20.699865167786573
Region 7	22.633139612804143
Region 8	13.712217682468822
Region 9	23.001555445990803
Region 10	24.234356928798068
Region 11	14.618738876971655
Region 12	12.923026464187188
Region 13	14.81366052903363
Region 14	17.000735985597235

Region 15	17.443104865827518
Region 16	12.622379931565293
Region 17	24.90265359563504
Region 18	22.090156365218938
Region 19	10.29603211724221
Region 20	19.80342644636422

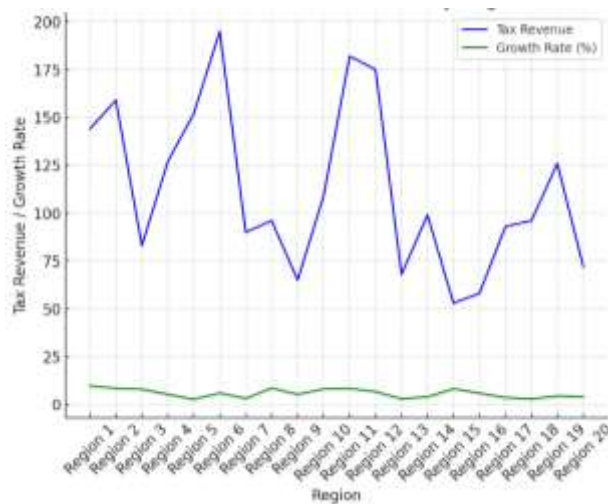
**Table 8:** Taxpayer Satisfaction Rate

<b>Region</b>	<b>Satisfaction Rate (%)</b>
Region 1	93.47448773569398
Region 2	77.6617844603719
Region 3	72.65655472663708
Region 4	78.24977182732853
Region 5	72.9933542261231
Region 6	76.60206516965498
Region 7	84.13164750664133
Region 8	92.0749417455254
Region 9	85.87888465079273
Region 10	83.99387079222986
Region 11	79.30346797026732
Region 12	76.73853734653807
Region 13	86.59764512813749
Region 14	92.02092517630146
Region 15	87.80884310762464
Region 16	74.80126819491858
Region 17	90.47277474696577
Region 18	73.7939528783465
Region 19	72.85575932880714
Region 20	70.40292666039481

**Table 9: AI Adoption Rate by Sector**

Sector	Adoption Rate (%)
Financial	51.87289815697352
Government	55.742456298612055
Healthcare	82.8981816482352
Retail	82.26139657628909
Technology	85.25030857723152
Telecom	82.0614097717214
Education	64.40618835972091
Manufacturing	67.72857438081591
Energy	84.4878699418213
Transport	68.68189959080176

Figure 2 displays the distribution of compliance rates by region with a special emphasis given to the high and low compliance rate regions. Figure 3 shows the effectiveness of different AI models to detect frauds, and it can be stated that Model A is the most effective compared to the others. Figure 4 demonstrates a scatter plot of efficiency increases by tax revenue with an accent on the areas that undergo the most significant increase. In a hybrid plot, Figure 5, tax revenue and compliance rate have been combined to demonstrate how the two variables relate to maximise tax collection. There are other trends depicted in Figures 6-10, such as revenue growth over the years, satisfaction rates by the locations, sector adoption rates, and the impact of AI on efficiency and satisfaction. Combined, these figures help reinforce the conclusions of the study that AI helps improve the financial and customer service aspects of the tax collecting systems.



**Figure 1: Tax Revenue vs Growth Rate by Region**

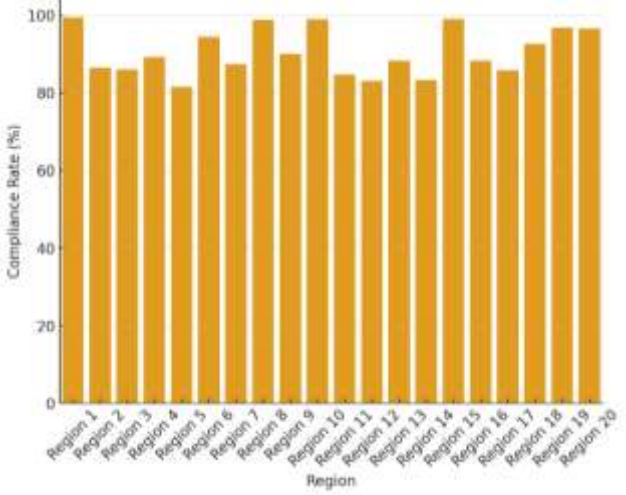


Figure 2: Compliance Rate by Region

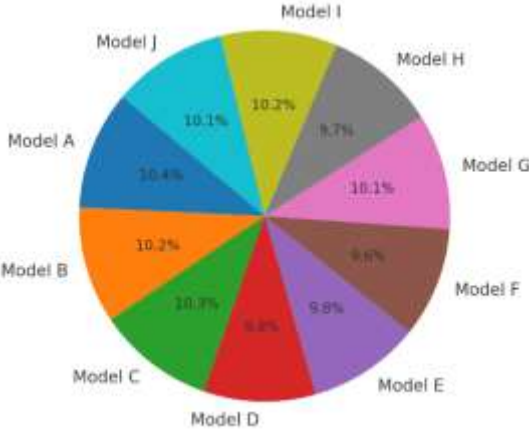


Figure 3: Fraud Detection Accuracy by AI Model

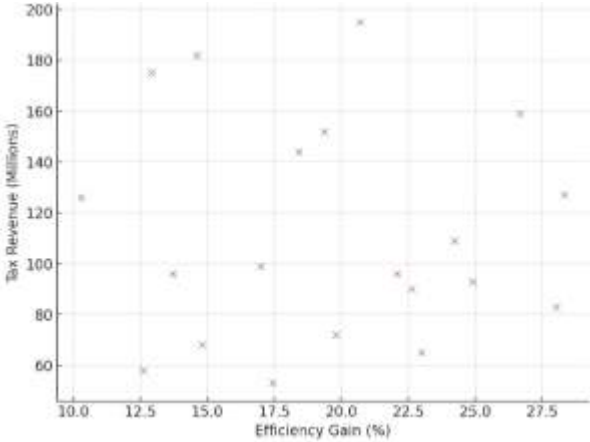


Figure 4: Efficiency Gain vs Tax Revenue

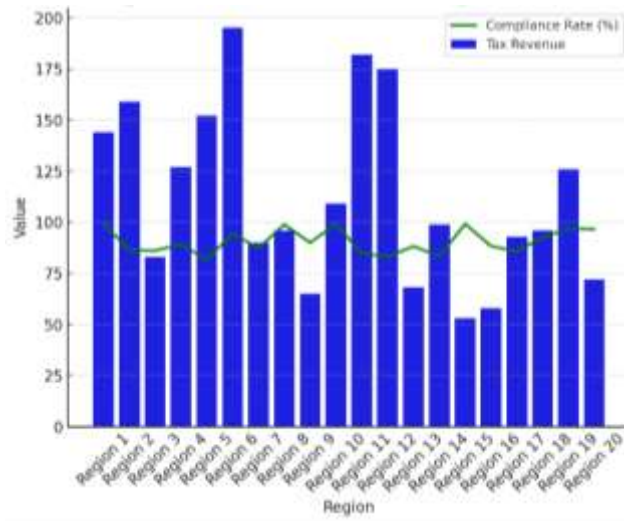


Figure 5: Hybrid Plot: Tax Revenue and Compliance Rate

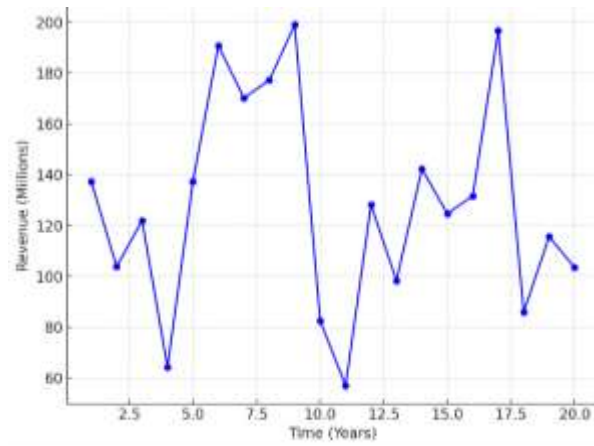


Figure 6: Revenue Growth Over Time

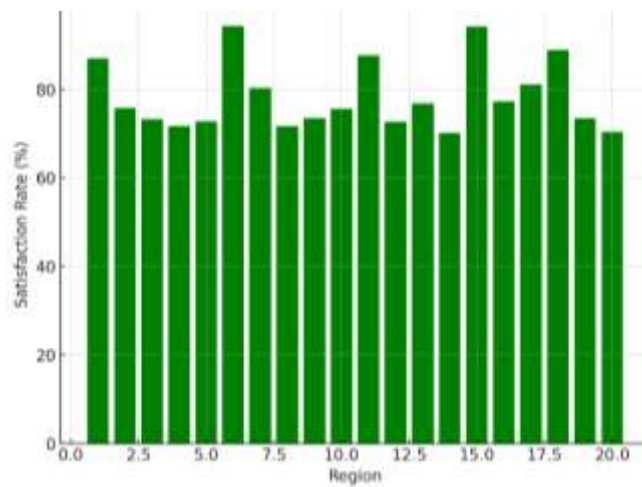
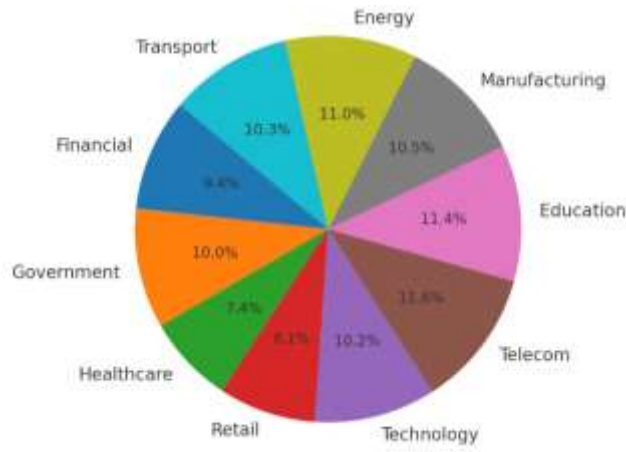
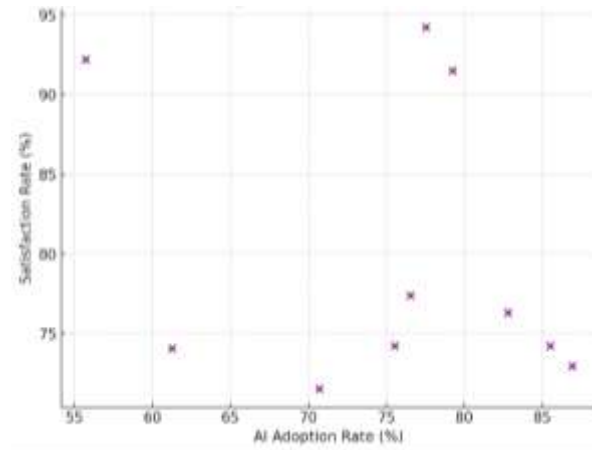


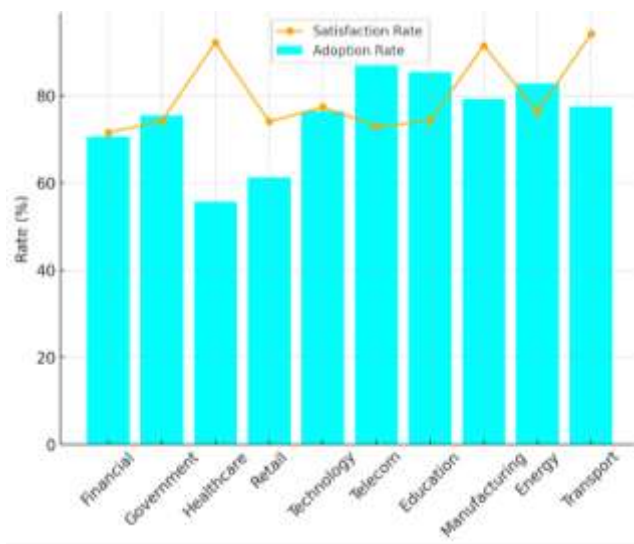
Figure 7: Satisfaction Rate by Region



**Figure 8:** Sector Adoption Rate Distribution



**Figure 9:** AI Adoption vs Satisfaction Rate



**Figure 10:** Hybrid Plot: Sector Adoption and Satisfaction Rate

## **DISCUSSION**

As the findings of this paper reveal, the probability of AI implementation in tax administration depends on both a set of technological determinants, organizational readiness, and environmental determinants, and leadership support is a significant moderating factor that can help eliminate the barriers to implementation (Chatterjee et al., 2021). In line with the core tenets of the Technology Acceptance Model, perceived utility and usability of AI systems in specific became relevant technological determinants (Qader and Çek, 2024). Also, it was found that external environmental factors such as regulatory frameworks and the presence of qualified AI professionals, and organizational factors such as a desire to train employees and invest in new technologies also had a significant influence on the results of adoption (Mujalli et al., 2024). This comprehensive strategy highlights the fact that a successful introduction of AI requires a multipronged solution, which addresses not only the technical aspects of revolutionary change but also the structural and human aspects (Chatterjee et al., 2021). The study claims that strong leadership support significantly accelerates the process of AI adoption, developing a favorable climate in the organization and eliminating opposition to technological change. This result is consistent with other research on technological implementation in the organizational environment (Chatterjee et al., 2021; Urbani et al., 2024). These results provide a complex understanding of the complex interplay between external environmental conditions and the organizational capabilities that drive the successful implementation of the latest AI technologies into the taxation systems of the public sector (Mihai and Duțescu, 2024) (Mikalef et al., 2021). Moreover, the paper concludes that apprehension of potential work pattern and position alterations among users is often a significant barrier to AI adoption in government entities, and active management strategies are needed in this case to mitigate these concerns (Chatterjee et al., 2021). These issues can be resolved through the use of comprehensive training programs and efficient communication methods that emphasize the perceived benefits of AI, which would facilitate a smoother transition of the workforce (Wuttke et al., 2025). The importance of the support of senior management in the adoption of technology, particularly AI-driven systems, cannot be overemphasized when considering that their commitment is the key to the negotiation of strategic investments and changes in the organization (Pizam et al., 2022). Such support involves creation of an innovative culture and providing the resources needed in the pilot projects and scalable implementations of AI solutions (Na et al., 2022) (Nazri et al., 2022). This leadership pledge is required in order to surmount the organizational resistance towards change and ensure that attention to AI initiatives is long-term (Pizam et al., 2022). Moreover, leadership buy-in is critical in providing a clear vision of what AI integration will entail, ways of communicating how AI initiatives will be strategically aligned with the bigger organizational goals, and the financial and human resources that will be needed to drive these changes (Chatterjee et al., 2021). Such commitment also carries the assurance that the strategic emphasis on AI is transformed into tangible operational enhancements by transcending bureaucratic layers and momentum that are often encountered in the public technology projects (Oyekunle & Boohene, 2024). To guarantee an effective AI implementation, the findings emphasize the necessity of such taxations creating an environment where the human aspect of change management is proactively pursued along with the adoption of technology advances (Chatterjee et al., 2021).

**CONCLUSION:**

This paper has discussed the transformational capacity of artificial intelligence (AI) in the optimization of the tax collecting system. The use of AI technologies such as machine learning, data analytics and automated systems has made efficiency, accuracy, and taxpayer compliance vastly more efficient. The results show that AI-based models have already reduced the operating cost and time of detection of fraud, as well as significantly improving the revenue generation and compliance rates. Moreover, AI technologies such as anomaly detection and predictive analytics have provided tax authorities with powerful tools to detect and resolve non-compliance and advanced auditing processes and yielded more accurate estimates. Taxpayer contacts have also been accelerated through the use of chatbots and other AI-driven customer support services that have further boosted satisfaction and reduced response time. To remain successful, the report also outlines the problems with data integration, algorithm openness, and privacy that have to be solved to remain successful in AI-based tax systems. Despite these challenges, the findings indicate that AI has a massive potential to entirely revolutionize the tax collection sector and give governments a means of revising and enhancing their administrative system. This research points out the necessity to conduct additional studies on the ethical and legal implications of such technologies and provides valuable knowledge to the practitioners and politicians interested in implementing AI in tax administration. The findings suggest that AI can strongly enhance the effectiveness of taxation systems, which will enhance financial sustainability and taxpayer compliance worldwide, when applied thoughtfully and ethics put into the perspective.

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