

IBSS RESEARCH SEMINAR

Organized by: RCE 2 Emerging Technologies and Innovation

Automated Decision-Making Systems: How the Accounting Profession Can Contribute Toward Ethical and Responsible Practices

Abstract

The increased use of artificial intelligence (AI) has enabled business decisions to be made more effectively and efficiently. Even as AI-enabled automated decision-making (ADM) helps facilitate critical business functions, its inherent characteristics have often raised risk and ethical concerns. Drawing from the theory of distributive justice, we propose a combination of general and localized approaches that organizations can use to mitigate ADM systems' risks and ethical challenges. Examining ADM systems' use globally, we also conduct interviews with practitioners from six different companies representing various industries in both developed and emerging economies. Our findings indicate that there is a pressing need to review existing governance and security requirements, so as to ensure transparency and accountability in using ADM systems worldwide. We illustrate the areas of similarities and differences across various functional areas, and suggest the problem-solving framework that business and accounting practitioners may adopt in mitigating ADM-related risks and ethical challenges.

Presenter

Dr. Arif Perdana specializes in digital strategy and data science, bringing over a decade of experience from institutions such as the University of Queensland, Singapore Institute of Technology, and Aarhus University. As Director of Action Lab Indonesia since December 2022, he researches responsible AI, blockchain, machine learning, and digital strategy across the finance, education, and healthcare sectors.

He has secured funding from organizations like the Singapore Government, Monash Data Future Institute, and Bank Indonesia, while also conducting workshops through Singapore's SkillsFuture and the Institute of Chartered Accountants Singapore. His expertise in data analytics and automation as well as data management and protection has benefited professionals across Singapore and Indonesia.

Dr. Arif Perdana presents his research at global venues and conferences and collaborates with various government bodies and institutions. His work is published in leading journals, such as Information & Management, Production, Planning and Control, Electronic Markets, International Journal of Accounting Information Systems, and Journal of Information Systems focusing on digital strategy and information systems.

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- Time
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