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this is the fourth volume of the ai es in accounting and auditing series it encompasses fifteen articles including this introduction all original manuscripts unlike the previous volumes which had a few reprints the first volume was published in 2023 when ai es in accounting was a new paradigm and detractors claimed in not to be applicable to accounting and finance volumes 2 and 3 were published in 2024 and there was concern for the applicability of the paradigm in practice and on the usage of the tools on a day to day basis three years are passed and the field has matured to acceptability and self evaluations a series of new technologies akin or integral to ai es started to be used and are being progressively incorporated into the state of the art soul searching and evaluation is progressing in the academic field to assess the emerging tools and where is the optimum domain of their applicability cpa firms continue slowly to use the technology both in internal audit matters as well as a tool for consulting and other services international usage blossomed and for the first time we include an international focused survey sanchez tomas and two internationally focused applications back et and sangster the sanchez tomas article presents a rich bibliography with many international pieces in particular from france and spain the book is divided into five parts the first encompasses two surveys of the literature that position the current state of the art of the field the second part of the book focuses on the maturing neural net paradigm the third part of the book has two articles focusing on international applications the back et al article is placed in the third part of the book but also belongs to the merging neural network paradigm the fourth part of the book focuses on audit applications and the fifth part is a methodological section showing new focuses and methods that are progressively emerging and surrounding the field

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