



ISSN NO. 2320-5407

ISSN(O): 2320-5407 | ISSN(P): 3107-4928

International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

www.journalijar.com

REVIEWER'S REPORT

Manuscript No.: IJAR-56855

Title: Large Language Models and the Transformation of Professional Accounting Practice: From Data Plumbing to Strategic Interpretation

Recommendation:

Accept as it is

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality		✓		
Clarity		✓		
Significance	✓			

Reviewer's ID: JPR- 002

Detailed Reviewer's Report

The manuscript titled “*Large Language Models and the Transformation of Professional Accounting Practice: From Data Plumbing to Strategic Interpretation*” explores the evolving role of large language models (LLMs) in reshaping accounting workflows, professional judgment, and governance structures. The paper adopts a conceptual and analytical approach, supported by recent literature, industry examples, and emerging technological frameworks such as retrieval-augmented generation (RAG). The topic is highly contemporary and relevant, particularly given the rapid integration of artificial intelligence into accounting and financial practices.

Originality

The manuscript demonstrates a **high degree of originality**. Unlike traditional empirical studies, this paper offers a forward-looking conceptual framework that integrates technological advancements with professional accounting practices. The discussion on shifting accounting roles—from routine data processing to strategic interpretation—is insightful and aligns with current industry transformations. The incorporation of governance frameworks, phased implementation strategies, and the concept of “AI-critical judgment” adds novelty. However, originality could be further strengthened by including empirical validation, surveys, or case-based evidence to support the conceptual arguments.

Technical Quality

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The **technical quality is good**, particularly for a conceptual paper. The manuscript is grounded in recent literature (2015–2026), and it effectively synthesizes insights from academic research, industry reports, and practical implementations. The discussion of LLM capabilities, including unstructured data extraction, sentiment analysis, and anomaly detection, is technically sound.

However, the paper lacks **empirical testing or quantitative validation**, which limits its robustness as an academic contribution. While conceptual papers are valuable, the inclusion of a framework validation (e.g., case study, pilot implementation, or survey of practitioners) would enhance credibility. Additionally, some claims (e.g., efficiency gains, hallucination rates) rely on secondary sources without critical evaluation of their methodological rigor.

Clarity and Presentation

The manuscript is **well-written, coherent, and professionally structured**. The language is clear, articulate, and appropriate for an academic audience. The flow of arguments across sections—capabilities, applications, risks, and implementation—is logical and easy to follow.

The use of subheadings and structured sections enhances readability. However, minor improvements can be made in:

- Reducing overly long paragraphs in certain sections
- Ensuring consistency in citation formatting
- Providing visual aids such as tables, diagrams, or frameworks for better conceptual clarity

Overall, the clarity is a strong aspect of the paper.

Significance and Contribution

The study makes a **significant contribution** to the emerging literature on AI in accounting. It provides valuable insights for:

- Accounting professionals adapting to AI-driven environments
- Firms implementing LLM-based systems
- Educators redesigning accounting curricula

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The emphasis on governance, ethical considerations, and professional judgment is particularly important and timely. The paper moves beyond technical discussion to address **institutional and professional implications**, which enhances its relevance.

However, the contribution remains primarily **conceptual**, and its impact could be strengthened by empirical validation or practical implementation evidence.

Strengths of the Paper

The manuscript's key strength lies in its **holistic approach**, covering technological capabilities, functional applications, risks, and implementation strategies. The discussion on risk architecture—especially hallucination, data privacy, and regulatory compliance—is insightful and grounded in real-world concerns.

The phased implementation framework is practical and actionable, making the paper useful for practitioners. The integration of academic literature with industry examples enhances both credibility and relevance.

Limitations

The primary limitation is the **absence of empirical analysis or primary data**. The study relies heavily on secondary sources and conceptual reasoning. While the arguments are compelling, they are not empirically tested.

Additionally, the paper could benefit from:

- Comparative analysis across firms or regions
- Specific case studies demonstrating LLM implementation
- Quantitative assessment of efficiency gains or risk reduction

Suggestions for Improvement

To enhance the quality and impact of the manuscript, the author is advised to:

- Incorporate empirical validation through case studies, surveys, or interviews with accounting professionals

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- Include visual frameworks or models summarizing the implementation strategy
- Critically evaluate cited empirical studies rather than relying on them descriptively
- Expand discussion on regulatory implications across different jurisdictions
- Provide clearer distinctions between different LLM tools and their accounting-specific applications

Overall Recommendation

The manuscript is **highly relevant and well-articulated**, with strong conceptual contributions. However, it requires **minor to moderate revisions** to enhance empirical grounding and academic rigor. It is suitable for publication after addressing the suggested improvements.