

## The Role of Generative AI in Enhancing Financial Reporting Transparency and Accuracy

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### Abstract

Generative Artificial Intelligence (GAI), particularly large language models such as ChatGPT, Bard, and Claude, is transforming financial reporting through improvements in the clarity, consistency, and traceability of narrative disclosures. GAI relies on deep neural networks that have been trained on vast amounts of data to produce coherent content tailored to specific needs; this also enhances transparency by allowing generated text to be linked back to original inputs for purposes of auditability and error reduction. The capability of GAI to synthesize information from multiple sources improves the accuracy of disclosures by enabling anomaly detection and scenario modeling for full risk assessment and sensitivity analysis. These developments meet the ever-increasing demand for accurate and dependable financial narratives while simultaneously addressing issues of complexity and managerial subjectivity. However, the integration of GAI into financial reporting requires an appropriate governance framework with risk management and compliance mechanisms in place to ensure adherence to accounting standards as well as regulatory requirements to protect data integrity, model quality, etc. This paper highlights developing context-specific governance policies for mitigating operational and reputational risks when AI is deployed in financial services. Future research opportunities may include improving generative AI architectures, investigating audit methodologies, and studying stakeholder acceptance. In summary, GAI holds transformative promise for enhancing financial transparency and accuracy by providing advanced means for disclosure preparation and corporate reporting decision-making.

**Keywords:** Artificial Intelligence, Financial Report, Modern Governance

## 1. Introduction

In the year 1956, visionary computer scientist John McCarthy took the initiative to convene the groundbreaking Dartmouth Conference, which served as a pivotal moment in exploring and defining the concept of "artificial intelligence." At that time, artificial intelligence was a nascent and emerging field. Fast forward to today, and generative artificial intelligence (GAI) stands at the forefront of technological innovation, utilizing extensive language models (LLMs) to generate text that remarkably and closely resembles human writing in response to specific prompts. The advent of GAI is transforming the landscape of content creation in profound ways through various LLM applications, including well-known models such as ChatGPT, Bard, and Claude. Furthermore, it is possible to adopt an objective and evidence-based approach in order to thoroughly evaluate GAI, particularly regarding its far-reaching implications for the transparency and accuracy of financial reporting. GAI possesses the profound capability to significantly enhance the clarity, consistency, and traceability of narrative reporting disclosures. Additionally, it is instrumental in improving the integration of information across various databases, creating a more unified and efficient data ecosystem. Moreover, as we embrace this transformative technology, it becomes essential to carefully consider and address specific provisions related to governance, risk management, and compliance, ensuring that the deployment of GAI aligns with ethical standards and regulatory requirements. Despite the widespread recognition of these implications, a comprehensive examination of the relationship between GAI and financial reporting has yet to materialize (Kim, Muhn, & Nikolaev, 2023).



Figure 1. summary of introduction

## 2. Conceptual Foundations of Generative AI in Financial Reporting

Generative AI, characterized by its ability to create human-like content, is rapidly entering a wide range of domains, including finance. Generative AI is now attracting significant attention within the financial services industry, particularly for its potential to streamline manual financial processes, such as reporting (Kurshan, Shen, & Chen, 2020). Generative AI is a type of artificial intelligence capable of generating new and original content, such as text, images, music, and more, through deep neural networks. These models are trained on large datasets that teach them to understand language and context, allowing them to produce coherent content in response to prompts. Various generative AI applications can now be easily accessed, as the required hardware and software are widely available (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023). Although it remains in its early stages, generative AI has already been applied to produce different aspects of financial reporting, including risk disclosures, Board Management Discussions and Analyses, and earnings reports (Smith, et al., 2024).



Figure 2. Conceptual Foundations

### 3. Mechanisms by Which Generative AI Improves Transparency

Generative AI improves reporting transparency by augmenting the clarity of disclosures, enhancing the traceability and auditability of generated content, and increasing the consistency of narrative reporting while reducing typographical errors. Efforts targeting each aspect are essential to realize generative AI's potential for transparent financial reporting while also establishing a solid basis for the accurate generation of content.

Since financial-research applications often rely on extracted sentences or phrases rather than entire documents, certain generative-AI models have been trained explicitly to assist in the summarization task. Use of these models to create concise summaries of long reports is among the most common applications in the finance domain. Generative-AI models also assist in composing novel textual content, allowing firms to automate or partially automate the creation of disclosures that accompany periodic filings, such as quarterly earnings reports, speaking points for earnings calls, and comment letters to regulators. Such applications promise to enhance automation, but at least some regulatory-compliance functions dictating disclosure content must nevertheless remain supervised and cannot yet be fully automated. Traditional spell-and-grammar checkers have served for decades to reduce these types of errors in narrative reporting by improving clarity and consistency (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023).

#### 3.1. Augmenting Disclosure Clarity

Generative AI has the potential to enhance the clarity of disclosures in financial reports substantially. This augmentation can occur in two ways: by condensing the information disclosed or by simplifying the language of reports while retaining their information content. Generative AI also offers opportunities for improving the traceability and auditability of generated content and for increasing the consistency of narrative reporting and reducing errors (Kim, Muhn, & Nikolaev, 2023).

Disclosure clarity is dictated by the ratio of information content in the disclosure to its length. Augmenting disclosure clarity helps investors make informed trading decisions and affects firm valuations. However, corporate disclosures have steadily grown longer and more complex disclosures that are longer and harder to read are associated with less informed trading and lower firm valuation.

### 3.2. Traceability and Auditability of Generated Content

The open-ended nature of generative AI leaves much of the output unapparent to users. Certain generative capabilities make the underlying process practically inscrutable. For example, given a specification to produce a paragraph on a theme, the model enables users to modify the text, fostering creativity without exposing the generative operations involved. Such obfuscation can undermine transparency, especially if generated text is considered questionable or objectionable (Abdeen Hamed, Zachara-Szymanska, & Wu, 2024). Emerging approaches for verifying generative output from a data management perspective assist in assessing data quality and supporting trust in the adopted generative processes (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023).

Preserving traceability of generative content is crucial in financial reporting, linking generated paragraphs back to reporting inputs. AI-supported generation connects an extended sequence of reporting paragraphs to both structured and unstructured input data from internal and external sources. Such linkage can be implemented through content “footnoting.” Reports contain links indicating which input elements have been leveraged to produce each reporting segment. Generative functions also provide editable and modifiable text, and all prior user edits become an integral part of the generated audit trail. The editable nature of generative output serves to denote the specific log of prior actions, enabling reconstruction of the preceding content. Such functionality offers complementary traceability and audit capability. (Hossain & Rana, 2025).

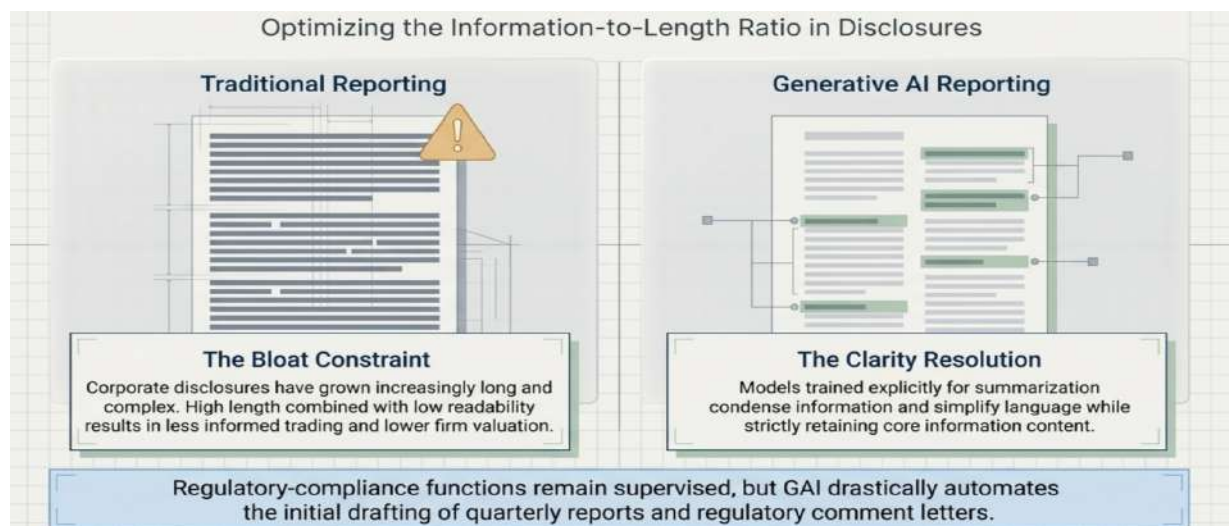
### 3.3. Consistency and Error Reduction in Narrative Reporting

Frequently, the narrative sections accompanying financial statements lend insight into key performance indicators, strategic outlooks, risks, and opportunities. Yet preparing such reports is triangulated by conflicting motivations: managers aspire to share more details with stakeholders, regulators favour brevity, and analysts enjoy more information but seek succinctness (Kim, Muhn, & Nikolaev, 2023). Financial disclosures often constitute very long texts that are nonetheless bunched in one or two paragraphs, thus pertinently exchanging “bloat” for conciseness.

Generative AI tackles this riddle by generating additional narrative report sequences—programmatically alternating among distinct performance facets, types, issuers, and timeframes while addressing different target audiences. Provided with the report’s text and the choice of the target audience, AI smoothly conjures full paragraphs in finance-specific language. Generative AI combines existing intelligence to produce new artefacts. Drafting disclosure narratives achieves greater “bang for the buck,” leveraging investment in data-capture systems through wider-ranging reporting and extending regulatory compliance beyond document automatism. Controller constraints on narrative disclosures also favour AI complementarity: pre-explaining these constraints clarifies when automatic is more indulgent than abbreviated. (Bandi, Adapa, & Kuchi, 2023).

Managerial subjectivity, increasing raw-text complexity, and data exclusivity further increase disclosure risks. Generative AI counters such dangers by performing real-time self-consistency checks across the entire disclosure package—both augmenting pre-existing internal validation procedures and directing analyst attention to only the most contentious sequences rather than subjectivity being diffused throughout long, dense texts. Such

applications proceed from mere language translation and summarisation to strategically consequential business scenarios.



#### 4. Mechanisms by Which Generative AI Enhances Accuracy

Data accuracy in both quantitative and narrative information is pivotal to making credible financial disclosures. Generative AI technology bolsters disclosure accuracy through mechanisms such as data integration and synthesis across multiple, disparate sources; automatic detection of numerical, logical, and temporal abnormalities as well as prescribed corrective actions; and the modelling of various scenarios, enabling sensitivity analyses on key input variables and disclosures (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023).

The capacity of generative AI to integrate and synthesize structured and unstructured data across multiple, disparate sources fosters data accuracy for financial disclosures. Generative AI can collect relationship data from various interconnected database tables and obtain relevant textual information from separate unstructured documents, thereby enabling a comprehensive view beyond what a single data table or document provides. Furthermore, generative AI can cite and trace the sources of integrated information and thus increase trust in the correct data selected across sources. The ability to identify anomalies in disclosures assists companies in making corrective filings and disclosures. By training the model on historical records, even without formal rules, generative AI can detect numeric, logical, and temporal discrepancies between data in the current filing and such records. Generative AI can also identify missing content—such as missing data, disclosures, and dates—relative to common practices seen in historical records. Generative AI can aid companies in preparing requisite scenario analyses on topics such as liquidity, conduct, or credit risk by establishing hypothetical scenarios commensurate with those existing in past filings. The technology can also provide sensitivity analyses related, for instance, to the impact of fluctuating interest rates, revenues, or commodity prices on financial statements and key disclosures. (Hossain & Rana, 2025).

##### 4.1. Data Integration and Synthesis across Sources

The inputs observed are comprehensive. Here is the section text:

Given the heterogeneous nature of financial data, the task of systematic data integration has become increasingly complicated. Trying to analyse data or generate outputs based on a specific user query that calls for the combination of information from multiple, possibly conflicting, sources is indeed a daunting challenge. Generative AI offers possibilities for effectively addressing this issue at various levels .

Figure 1 illustrates the basic workflow of the generative solution. First, financial documents from different sources are extracted according to the user query. When no relevant document can be found, the system attempts to assemble and reformat a structured query that explains this situation together with the next steps to take. Otherwise, financial documents already containing some information addressing the query are selected and passed through a hierarchy of multilabel classifiers to predict pre-defined categories. Candidates of interested documents are ranked on the basis of the prediction scores, date and context relevance. The documents are subsequently provided to the generative model which produces a synthetic response. (Li, Gao, Wu, & Vasarhelyi, 2025).

#### 4.2. Error Detection, Anomaly Identification, and Corrective Actions

A generative AI system capable of multimodal integration of data streams across text-based financial reports, tabular datasets, and analytical modelling can detect errors in reporting (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023). Performance declines triggered by a regression or sudden, unexpected changes in time series data can indicate erroneous entries or operational problems in a firm's functions or processes. Such anomalies can lead to notifications or alerts prompting additional scrutiny, modelling, diagnostics, and corrections. Generative AI platforms equipped with large-language-model capabilities are currently used to monitor general economic and sector developments. These systems can track specific firms' reports for indicators of slippage based on broad market knowledge, real-time monitoring of repositories of relevant documents, and the analysis of alternative contributing forms of data (Park, 2024).

#### 4.3. Scenario Modelling and Sensitivity Analysis

Generative AI supports scenario modelling and sensitivity analysis by creating narratives that describe the impact of changing key business drivers on financial performance. The change in cash flow can be framed in terms of scenarios representing different configurations of value drivers, such as price, volume, and supply chain factors. Scenario modelling enables management and stakeholders to assess the implications of such changes. In addition, the "what if" capabilities of generative AI allow analysts to evaluate the impact on key value drivers under varying circumstances without extensive manual effort to reconfigure inputs or financial statements. (Wahyudi & Chaplot, 2025).

Financial services firms have begun to apply a generative AI layer on top of their risk and pricing models, which are increasingly supported by complex and oftentimes opaque AI algorithms. Clients benefit, at least in principle, from greater transparency of how past data and conditions map into future scenarios. Generative AI is used to produce descriptive texts that convey various risk measures preceding a final proposal for a transaction (Fritz-Morgenthal, Hein, & Papenbrock, 2022). By creating narratives describing the implications of alternative risk scenarios, the technology further enables scenario modelling for risk management (Kurshan, Shen, & Chen, 2020).

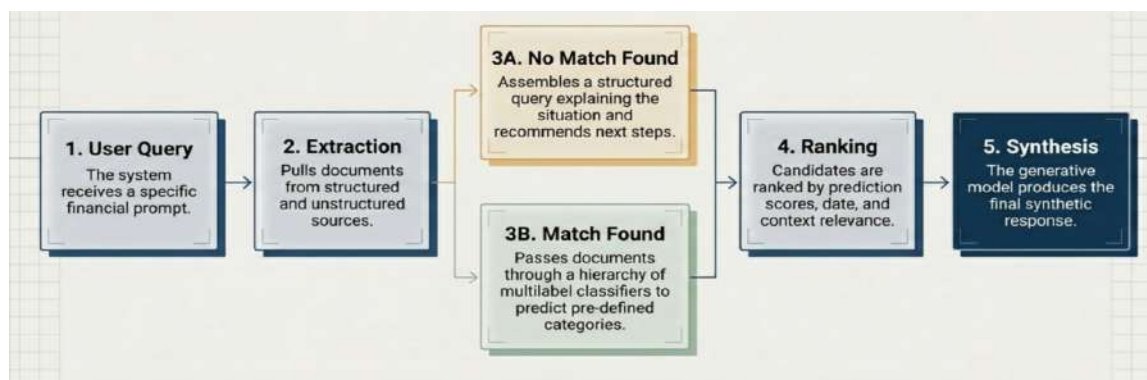


Figure 4. Mechanisms by Which Generative AI Enhances Accuracy

## 5. Governance, Risk, and Compliance Considerations

Governance, risk, and compliance (GRC) considerations associated with generative AI affect deployment in financial reporting. Appropriate governance frameworks are critical to mitigating the risks of embedding generative AI in operations. One economic sector that has identified necessity for advisory and operational governance procedures is financial services. When generative AI models augment disclosure formulation in financial reporting, GRC guards against unintended consequences and supports model interpretability. Technical models can now let practitioners evaluate a generative model instead of just its outputs. When firms formulate disclosure through generative AI, concerns arise about data provenance, privacy protection, and sensitive information extraction. GRC addresses alignment with both predetermined policies and regulatory standards. (Sriram, 2022).

The economic rationale of GRC contrasts with chic-sounding but ineffectual buzzwords such as “digital ethics,” “explainability,” and “responsible AI.” GRC fosters improved regulatory compliance by clearly documenting the purpose and use of any generative AI model and the linkage of the model outputs to its inputs. Contents generated through a trained language model frequently emanate from multiple data sources. Regulating model-training in a defined space clarifies provenance of generated disclosures and policy-conformance risks. Additional practices target unrecorded and unintended capture of sensitive information, copyright-input leakage, and unexpected exploitation of strategic intellectual assets that ask questions or command completion about adversaries. Even a model serving only unconfidential data inputs and generating only unconfidential outputs raises concerns about disclosure of the dataset on which the model has been trained (Kurshan, Shen, & Chen, 2020) ; (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023).

### 5.1. Model Governance Frameworks for Financial Reporting

Governance of Generative AI models, particularly large language models (LLMs), calls for specific guidance that relates to the contextual aspects of financial reporting and the unique model behaviours seen with such models (Kurshan, Shen, & Chen, 2020).

The business context influences the quality of these models (e.g., a hospitality organisation has publicly available materials that are far different from those of a high-tech firm). More sophisticated models may have not simply been “fine-tuned,” but also undergone tailored instruction or reinforcement learning. Even widely available models of the same architecture can differentially exhibit capabilities per certain features of exposure

(e.g., document length or the number of pre-existing prompts in the banking domain). Therefore, the materials that provide instruction to a model remain highly relevant to both capability and contextual appropriateness in generative finance. Model governance must embrace such sophistication and variance. (Clores & España, 2023).

## 5.2. Data Quality, Privacy, and Security Implications

Given the growing sophistication and use of large language, audio, and image modes of generative AI, governance, risk, and compliance considerations for financial reporting have started to receive more attention in both practice and academia. Similar to open-source models that are freely available or large proprietary foundation models with accompanying application programming interfaces, generative AI applications based on publicly available models can also fulfil the financial reporting task. (Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu, & Adeniran, 2024).

Xavier et al. establish a governance framework for the responsible use of generative AI in enterprise applications. The framework recommends implementing an overarching model-governance function, developing capability-specific governance frameworks, and designing governance models for generative AI applications that facility compliance. (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023) explore the importance of output verification in generative AI applications, particularly in legal contexts where accuracy is paramount.

Outputs can be verified from a data-management perspective by ensuring that the underlying data and information are valid with respect to the specific management criterion of interest. Such verification aims to guarantee that outputs remain accurate and trustworthy, ultimately enhancing the confidence of decision-making based on generative AI. By treating the underlying input dataset as the primary source of verification, the approach supports non-intrusive technologies. (Phillips-Wren & Virvou, 2025).

Data quality, privacy, and security considerations have become increasingly salient with the growing adoption of generative AI in various sectors, including finance. Quality issues can arise during content generation because generative models are not designed to provide a guarantee of accurate and reliable outputs. Incorrect or misleading outputs could violate regulations by disclosing sensitive or private content (Arthur, et al., 2023).

Users who are unaware of generative models' unreliability may also misinterpret low-quality outputs as accurate or trustworthy, undermining transparency objectives. In the context of financial reporting, the integrity of financial and non-financial disclosures is paramount. Failure to meet data-governance requirements can lead to reputational damage and regulatory enforcement actions. Moreover, large amounts of financial data or information provided by third parties may be confidential or proprietary in nature, thereby imposing further restrictions on content generation. (Adepoju, Austin-Gabriel, Eweje, & Hamza, 2023)

## 5.3. Regulatory and Auditorial Alignment

The use of generative AI in producing or augmenting financial disclosures can prompt many issues related to regulation, auditor independence and compliance, and internal controls. Conformance to applicable accounting standards is critical when using generative AI for financial reporting. Close adherence to and alignment of AI decision-making with

regulatory and auditor expectations can increase the comfort with such technologies and their broader adoption. (Ioannidis, Harper, Quah, & Hunter, 2023)

Entities exploring generative AI for financial reporting can benefit from understanding how audit firms are assessing AI transparency relative to regulatory scrutiny and formulating AI governance and user models accordingly. AI that enhances disclosures must align with the principles laid out in the International Financial Reporting Standards (IFRS) Framework. The introduction of generative AI has prompted calls for enhancing existing principles or developing new ones specific to AI-generated content. The governance of generative AI is a major focus of regulatory attention. Governance frameworks that cover model quality, risk, and data assure regulators and users that generative AI-generated disclosures meet high standards for control (Kurshan, Shen, & Chen, 2020).

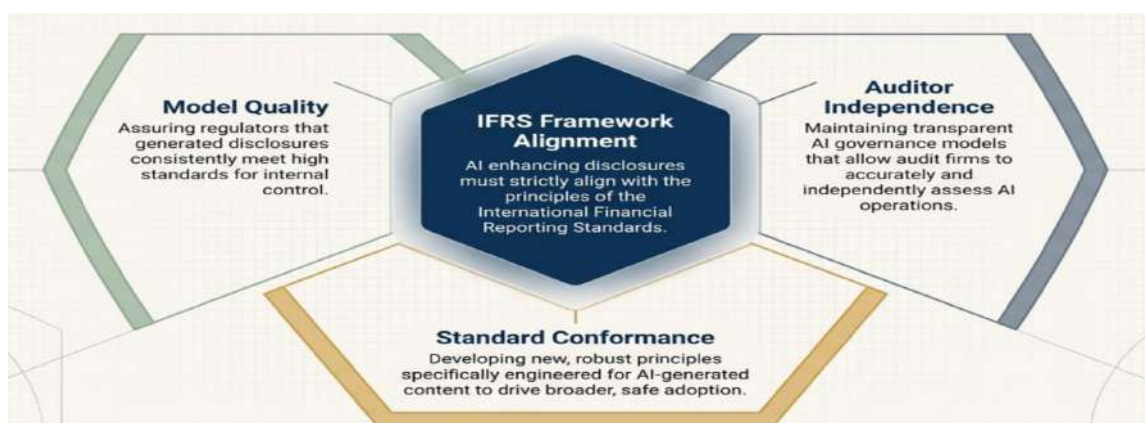


Figure 5. Governance, Risk, and Compliance Considerations

## 6. Outlook and Research Directions

Generative AI systems have become increasingly popular, with applications in digital art, text generation, programming (“codex”), and multimedia creation. At the same time, the efficiency and relevance of generative AI applications in Financial Services are attracting more attention. Depending on the risk profile, example applications include report drafting and responding to regulatory queries for low-risk generative AI systems, while higher-risk use involves regulatory documentation preparation and Automated Decision-Making (“ADM”) models. OpenAI has launched ChatGPT version four, enhancing its application in Financial Services. Hence attention has shifted towards model governance. Existing Faud & Herr, Tang and Popov provide risk governance and architectural frameworks for generative AI in Financial Services. Future research can focus on developing generative AI architecture and governance in Financial Services, perceived customer acceptance of generative AI models, and enhancing financial transparency. Generative AI could streamline Financial Services processes, improve audit trails, and assist with climate-related financial disclosures in Artificial Intelligence (AI-AAD) systems (Tang, Yang, Fan, Cao, Luo, & Halevy, 2023). Important topics include exploring case studies focused on such systems.

Generative AI has shown great potential in automating data analysis and understanding, but it remains nascent and still misbehaves. Investigation into appropriate architectures and governance frameworks for the Financial Services sector taking into

consideration the current state of ChatGPT can also be researched. The increasing use of Large Language Models in modelling customer data further accelerates development of customer centric products (Smith, et al., 2024). Exploration of the delivery pipeline of generative Large Language Models could reveal insights on bringing models to production. Auditing Study on Response Quality and Hallucination of Generative AI models demonstrates the "Quality" Assessment topic is mature for preparation (Kurshan, Shen, & Chen, 2020). Internal monitoring functions targeting raw materials at pre-processing, post-processing and both stages are some of the audit frameworks applied for data. Generative AI holds great promise in enhancing financial reporting transparency. Empirical evidence can be collected to better understand its transformational impact.

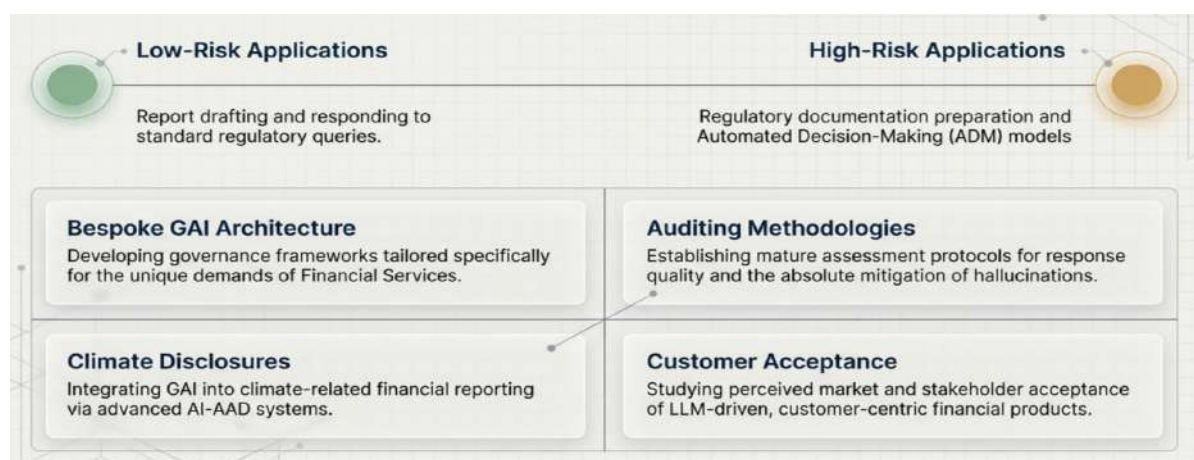


Figure 6. Outlook and Research Directions

## 7. Conclusion

Generative AI holds significant potential to enhance transparency and accuracy in financial reporting. By increasing the clarity of disclosures, enabling the traceability and auditability of generated content, and facilitating greater consistency in narrative reporting, generative AI augments transparency. It also boosts accuracy by integrating and synthesising supplementary data across diverse sources, detecting errors and anomalies, and supporting sophisticated scenario modelling and sensitivity analyses. Notably, the positive and central role of generative AI in financial reporting operates under different mechanisms than the potential drawbacks associated with other trust-related dimensions, such as reliability. Future research could investigate the adoption and governance of generative AI in financial reporting across various business sectors and regions.

AI and data analytics tools augment the narrative-rich portion of financial reporting through content generation or summarisation. They can sift through large volumes of disparate data to extract relevant information, distill insights, and produce readable narratives. This is particularly valuable for firms that must digest business operations from multiple geographical, industrial, and managerial perspectives and weave diverse information into homogeneous reports. Generative AI addresses this challenge by combining data from various silos into cohesive narratives. The need to draw on diverse and shifting data sources before conveying cohesive messages also intensifies under increasing stakeholder demands for timely disclosures.

Recent studies suggest that AI-supported disclosure generation can help firms enhance financial disclosures and subsequently examines the implications of generative AI for the accuracy and transparency of corporate financial reporting. It also discusses risk considerations relating to effective governance and maintaining data quality, privacy, and security.

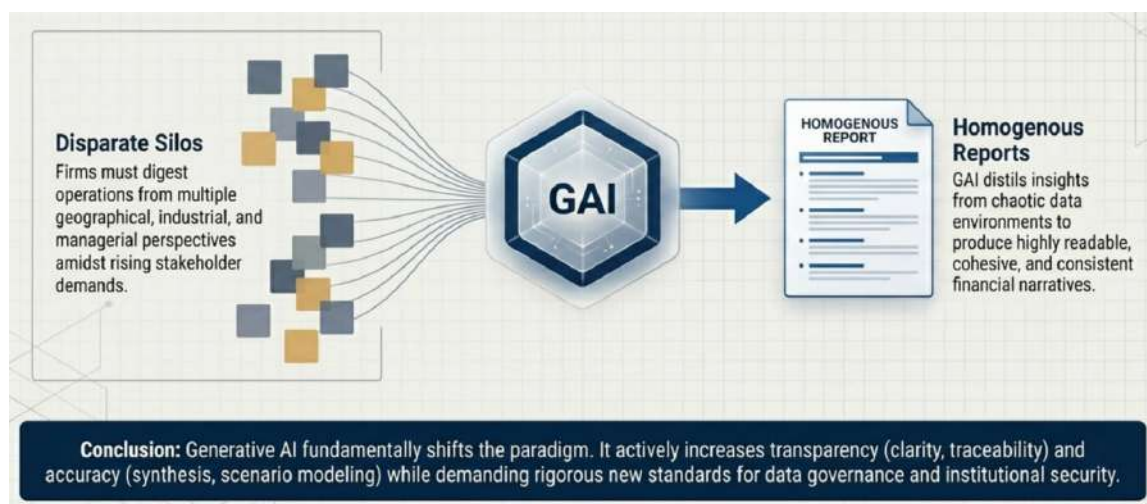


Figure 7. research conclusion.

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