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Paper: **"Generative AI in Accounting Publishing: A Bibliometric and Thematic Analysis of Author Guidelines with Governance and Ethical Considerations"**

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Corresponding Author: Seedwell T.M. Sithole

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Peer review:

Reviewer 1: Evans O.N D. Ocansey
Valley View University, School of Business, Accra, Ghana

Reviewer 2: Anderson Nthimba
University of Embu, Kenya

Reviewer 3: Zaroug Osman Bilal
Department of Accounting, College of Commerce and Business Administration, Dhofar University, Salalah, Oman

Reviewer 4: Blinded

Reviewer A:
Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.
The title is clear, descriptive and reflects the focus of the study but did not capture the governance and ethical aspects of the study
The ABSTRACT clearly presents objects, methods, and results.
The abstract is more structured and emphasizes both empirical results and recommendations. The proposed framework is mentioned but adequately summarize it.
There are a few grammatical errors and spelling mistakes in this article.
Grammar is generally correct, and spelling errors are minimal.
Provide variation in the use of transparency, accountability, and integrity to avoid monotony.
Use shorter and more precise sentences
The study METHODS are explained clearly.
The details are more descriptive. They should be more analytical.
Provide deeper explanations for the frequency tables
The body of the paper is clear and does not contain errors.
Synthesize long policy quotations
Provide more explanation for figure 1
Consider the quality of AI policies too
The CONCLUSION or summary is accurate and supported by the content.
The article provide timely descriptive evidence on AI policies in accounting journals
The list of REFERENCES is comprehensive and appropriate.
The references are comprehensive
Please rate the TITLE of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the ABSTRACT of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the LANGUAGE of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the METHODS of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the BODY of this paper.
[Poor] **1-5** [Excellent]

4

Please rate the CONCLUSION of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the REFERENCES of this paper.
[Poor] **1-5** [Excellent]
4

Overall Recommendation!!!
Accepted, minor revision needed

Comments and Suggestions to the Author(s):
The title is clear, descriptive and reflects the focus of the study but did not capture the governance and ethical aspects of the study
The proposed framework is mentioned but adequately summarize it.
Provide variation in the use of transparency, accountability, and integrity to avoid monotony.
Use shorter and more precise sentences
The details are more descriptive. They should be more analytical.
Provide deeper explanations for the frequency tables
Synthesize long policy quotations
Provide more explanation for figure 1
Consider the quality of AI policies too
Use sentence case for article titles. For instance Graf, A., Bernardi R.E. (2023). ChatGPT in Research: Balancing Ethics, Transparency and
Advancement
Some of the reference lack page numbers: Check Gulumbe, B. H. (2024)

Reviewer B:
Recommendation: Accept Submission

The TITLE is clear and it is adequate to the content of the article.
yes, its very adequate
The ABSTRACT clearly presents objects, methods, and results.
the abstract clearly presents the objects of the study, methods used and results of the study.
There are a few grammatical errors and spelling mistakes in this article.
to the best of my ability, i didn't come across any grammar and spelling mistakes
The study METHODS are explained clearly.
To the best of my knowledge i feel study methods are explained and are adequate for the study
The body of the paper is clear and does not contain errors.

Yes. Its clear and free of any glaring errors
The CONCLUSION or summary is accurate and supported by the content.
The conclusion is adequately done, accurate and supported by the content.
The list of REFERENCES is comprehensive and appropriate.
I performed a check and to the best of my knowledge all are included in either way.
Please rate the TITLE of this paper.
[Poor] **1-5** [Excellent]
5

Please rate the ABSTRACT of this paper.
[Poor] **1-5** [Excellent]
5

Please rate the LANGUAGE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the METHODS of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the BODY of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the CONCLUSION of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the REFERENCES of this paper.
[Poor] **1-5** [Excellent]
5

Overall Recommendation!!!
Accepted, no revision needed

Comments and Suggestions to the Author(s):
None

Reviewer C:
Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.

Appropriate

The ABSTRACT clearly presents objects, methods, and results.

Authors should simplify the research originality and implications. Besides that, authors must revise the research methods.

There are a few grammatical errors and spelling mistakes in this article.

Language is agood

The study METHODS are explained clearly.

It's better for authors to hypothesis, explicitly.

The body of the paper is clear and does not contain errors.

CClear

The CONCLUSION or summary is accurate and supported by the content.

Authors must simplify the conclusion.

The list of REFERENCES is comprehensive and appropriate.

It updated and cpprpriate

Please rate the TITLE of this paper.

[Poor] **1-5** [Excellent]

4

Please rate the ABSTRACT of this paper.

[Poor] **1-5** [Excellent]

3

Please rate the LANGUAGE of this paper.

[Poor] **1-5** [Excellent]

4

Please rate the METHODS of this paper.

[Poor] **1-5** [Excellent]

3

Please rate the BODY of this paper.

[Poor] **1-5** [Excellent]

4

Please rate the CONCLUSION of this paper.

[Poor] **1-5** [Excellent]

3

Please rate the REFERENCES of this paper.

[Poor] **1-5** [Excellent]

4

Overall Recommendation!!!

Accepted, minor revision needed

Comments and Suggestions to the Author(s):
Please consider the above minor changes
