IFRS 15 AND ARTIFICIAL INTELLIGENCE: TRANSFORMING DECISION-MAKING IN THE SOFTWARE INDUSTRY

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Abstract: *This study investigates how the implementation of IFRS 15 affects revenue recognition practices within the software industry, with a particular emphasis on the role of Artificial Intelligence (AI) in enhancing financial reporting and supporting decision-making. The research integrates a critical review of recent academic literature with an in-depth case study analysis. The theoretical section outlines key developments and emerging concerns related to the adoption of IFRS 15, the evolving role of AI in accounting and audit functions, and the broader implications of digital transformation for financial practices. The empirical part of the study examines a multifaceted software contract that includes a licensing agreement, customization services, ongoing maintenance, and variable consideration tied to user activity. The five-step IFRS 15 model is applied rigorously to address crucial aspects such as the identification of separate performance obligations, allocation of transaction price, revenue recognition timing, and the treatment of usage-based royalties. Findings emphasize the critical role of professional judgment in navigating complex contractual terms and demonstrate the potential of AI to streamline contract interpretation, automate allocation procedures, and improve the precision of revenue reporting. By linking IFRS 15 implementation with practical AI applications, this research offers actionable insights for accounting professionals operating in an increasingly digital and rapidly evolving economic context.*
Keywords: *IFRS 15, software industry, revenue recognition, complex contracts, Artificial Intelligence, financial reporting.*

JEL: M41, M48, O33

1. Introduction

In an increasingly digitized economic context, characterized by complex business models and a growing volume of intangible transactions, the international standard IFRS 15 "Revenue from Contracts with Customers" is becoming an essential benchmark for revenue recognition in service and technology-based industries such as the software sector. The correct application of this standard requires a deep understanding of contracts, performance obligations and transaction price allocation mechanisms, resulting in a heavy reliance on professional judgment.

In parallel, the integration of Artificial Intelligence (AI) in the accounting and auditing domain is becoming increasingly visible, with literature highlighting its potential to automate repetitive tasks, support predictive analytics and support financial decision making. This trend becomes particularly relevant in the context of the application of IFRS 15, where AI can significantly contribute to the analysis of complex contracts, the identification of distinct obligations and the estimation of variable elements such as royalties or contingent prices.

To substantiate the research direction, a visual thematic analysis of 100 scientific articles published

in the year 2025, collected through the Publish or Perish application based on Google Scholar query, using the keywords "IFRS 15", "Artificial Intelligence" and "IT", was performed. The abstract texts were processed and the results were synthesized into a thematic map highlighting the most frequent research directions. Thus, four dominant clusters emerged: the automation of reporting and auditing through AI; the use of machine learning in the analysis of accounting data; the contribution of AI to financial sustainability; and debates on the legitimacy of algorithms in accounting decision-making.
This paper combines a literature review with an applied case study, targeting a software industry specific contract that includes: a custom license, customization services, maintenance and variable royalties. The five-step model prescribed by IFRS 15 is systematically applied and AI is explored as a tool to support the analysis and automation of key revenue recognition steps.
Through this dual approach: theoretical and practical, the research makes an original contribution to understanding the convergence between financial reporting standards and digital transformation, providing useful insights for accounting professionals operating in dynamic and technology-intensive economic environments. This reality is reflected in the way in which accounting standards and emerging technologies are interacting ever more closely, generating a number of conceptual and operational transformations in financial accounting practice.
The application of International Financial Reporting Standards (IFRS) in increasingly digitized economic contexts creates new challenges and opportunities for accounting professionals. In particular, IFRS 15, "Revenue from Contracts with Customers", has fundamentally reshaped the principles of revenue recognition, requiring an approach based on delivery obligations and careful analysis of contractual transactions. In parallel, the integration of advanced technologies such as Artificial Intelligence (AI) is redefining accounting processes, supporting complex data interpretation and financial decision making at an accelerated pace.
The literature highlights intensifying research on the interplay between digitization, leadership style (Tagscherer and Carbon, 2023) (Porfírio et al., 2021) (Porfírio et al., 2021) and AI integration in accounting (Abu Afifa et al., 2024), as well as the fundamental role of interdisciplinary education for developing the skills needed in new financial ecosystems. Other recent studies emphasize the impact of AI in supporting the application of modern accounting standards (Le Guyader, 2020), in addressing traditional reporting challenges (Yi et al., 2023), and in adapting the accounting profession to the demands of a digitized market (Kleinhans, 2025), (Stoica & Ionescu-Feleagă, 2024).
At the same time, the specialized literature reports notable difficulties in the practical application of IFRS 15, both in terms of full compliance with the information presentation requirements (Boujelben & Kobbi-Fakhfakh, 2020), and in terms of adaptability in an economic context marked by financial instability (Napier & Stadler). The entry into force of this standard generated major changes in revenue recognition and in the associated accounting policies, which required the adoption of appropriate assessment mechanisms, especially in economies in transition or exposed to systemic risks (Grosu et al., 2022). In the context of the process of harmonization of international standards, the success of the application of IFRS 15 has proven to be due to the ability of the entities to respond to the complexities of the new conceptual framework regarding revenues and to the contribution to increasing the transparency and relevance of financial reporting (Usurelu et al., 2021). In parallel, the introduction of artificial intelligence into accounting processes brings to the forefront ethical, legal and social challenges, requiring a profound rethinking of the role, skills and responsibilities of accounting professionals.
Scientific issue addressed. Although IFRS 15 provides a clear framework for revenue recognition, the complexity of contracts in the software industry poses major difficulties of interpretation and practical application, especially in the presence of variable elements (e.g. royalties, bundled licenses). At the same time, despite technological advances, the role that AI can play in supporting accounting decisions is not fully understood and validated, especially in the IFRS regulatory context.
The aim of this paper is to explore in an integrated way how Artificial Intelligence can optimize the application of IFRS 15 in the software industry, both from a theoretical (through literature review)

and practical (through case study) perspective, in order to support the accounting decision making process and to increase the quality of financial reporting.
To this end, the research aims to fulfill the following **objectives:**

- identify the dominant research directions on the interaction between IFRS 15 and AI in recent scientific literature.
- critically analyzing how AI is used in accounting and auditing with a focus on IFRS reporting.
- application of the IFRS 15 five-step model to a real contract in the software industry involving variable revenue.
- explore the potential of AI to automate the identification of performance obligations, transaction price allocation and revenue recognition.
- formulating conclusions and recommendations on the integration of AI into accountants' professional practice in the context of international standards.

This approach allows both the theoretical validation of emerging trends and the exploration of the practical applicability of a conceptual framework adapted to the digital realities of the modern economy.

2. Research Methodology

The present research aimed to identify the main directions of scientific investigation on the interaction between IFRS 15 and Artificial Intelligence (AI) in the software industry, through a visual thematic analysis of recent literature. The dataset consisted of 100 scientific articles published in the year 2025, collected through the Publish or Perish application, which queried the Google Scholar search engine based on the keyword combination "IFRS 15", "Artificial Intelligence" and "IT". Relevant metadata were extracted for each article: title, authors, abstract, year of publication, number of citations and source. The abstracts were processed using text mining techniques to identify the five most representative latent themes. In addition, a semantic keyword co-occurrence network, limited to the 30 strongest connections, was constructed to highlight the relationships between terms. The final visualization was realized in the form of a thematic concept map structured by quadrants, with the use of an AI graph generator, each theme being illustrated by a distinct color. This methodological approach allows clear and synthetic mapping of emerging research at the intersection of accounting, technology and financial standardization. Thus, 5 main themes have been identified, each outlined by a distinct set of terms. Table 1 summarizes the main themes identified in the IFRS 15 and IA literature, together with the set of dominant keywords associated with each thematic area.

Table 1. Dominant themes and associated keywords in the IFRS 15 and artificial intelligence literature

Topic	Dominant Keywords
T1: The Impact of AI in Accounting	*artificial, intelligence, study, impact, technology*
T2: IFRS 15 and Revenue Recognition	*IFRS 15, revenue, contracts, compliance*
T3: Machine Learning and Big Data	*machine, learning, data, analytics, computing*
T4: Digital Financial Reporting	*financial, reporting, statements, integration*
T5: Professional Challenges in Accounting	*accounting, education, challenges, research*

Source: authors' elaboration based on processed articles

Table 1 outlines the dominant themes and associated keywords emerging from the content analysis of the selected articles. For a visual understanding of the conceptual structure identified, Figure 1 provides a schematic representation of these themes, grouped into five major research strands and connected through the central node of financial reporting. The image shows a concept map structured on the basis of the five thematic directions extracted by automatically analyzing abstracts of scientific articles. Each colored quadrant represents a distinct semantic cluster, shaped by the topic modeling process, and reflects the focus of the research around a coherent set of terms. The blue quadrant

highlights Artificial Intelligence, with a focus on impact, potential, technology and the role of AI in accounting. The green quadrant summarizes the Machine Learning and Big Data dimension, with terms associated with advanced analytical methods and data processing. The orange segment groups topics related to IFRS 15 and revenue recognition, with a focus on contracts, compliance and standard-specific terms. The red quadrant covers digitalization of financial reporting, highlighting data integration, automation and international standards. Finally, the purple area captures professional challenges in accounting, such as education, skills and adapting to new technological requirements.

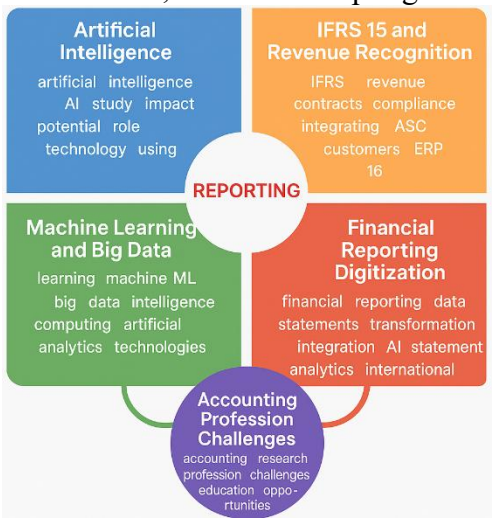

Figure 1. Semantic map of key concepts in the field

Source: authors' elaboration

At the heart of the representation is the notion of "Reporting", symbolizing the unifying role of the financial reporting process in the context of the convergence between accounting rules and emerging technologies. Thus, the figure captures in a synthetic but expressive way how contemporary literature reflects the transformation of the accounting paradigm in the digital age.

3. Literature review

In the literature review, the 10 most relevant scientific papers published in 2025, drawn from an initial sample of 100 articles, addressing the interaction between artificial intelligence, financial reporting and IFRS 15 were selected. Table 2 provides a structured summary of these papers, considering the level of citations, the scientific problem addressed, the methodology applied and the main conclusions drawn by the authors. This presentation helps to delimit the dominant themes and to highlight the relevant contributions in the researched area, providing a solid basis for further exploration of the topic.

Table 2. Summary of most relevant scientific papers on artificial intelligence and IFRS 15 in financial reporting (2025)

Nr.crt.	Article name, citation level, source number	Scientific issue	Methodology	Results
1.	Financial statement manipulation: Ethical and regulatory perspectives. (25) [1]	How accounting manipulations can be detected and prevented using AI and big data	Integrating big data, machine learning and predictive models	Proposes an ethical and technological framework for detecting accounting anomalies
2.	Artificial Intelligence-Enabled Supply Chain Management: Unlocking New Opportunities and Challenges. (12) [5]	Inefficient decision-making in supply chains AI-assisted	Analytical modeling and case studies AI	AI improves responsiveness and predictability of supply chains

Nr.crt.	Article name, citation level, source number	Scientific issue	Methodology	Results
3.	Automated Financial Reporting and Enhancement of Efficiency of Accounts. (9) [16]	Limitations of financial transparency in traditional reporting	Automation with AI and blockchain technologies	Demonstrates increased transparency through automated systems
4.	From social media to artificial intelligence: improving research on digital harms in youth. (6) [11]	Transforming audit in a digital and social context	Comparative analysis between traditional and AI-driven auditing	Identifies trends of migration towards automated and AI-driven auditing
5.	Impact of artificial intelligence on the performance and quality of accounting information systems and accuracy of financial data reporting. (4) [7]	To what extent AI influences the quality of managerial decisions	Interviews and content analysis	Confirms that AI increases decision-making accuracy, but raises ethical issues
6.	Transformative impact of AI and digital technologies on the FinTech industry: a comprehensive review. (4) [15]	How electronic data can be leveraged in audit	ML applications on financial datasets	Increases efficiency in identifying accounting errors and fraud
7.	A machine learning approach to leveraging electronic health records for enhanced omics analysis. (3) [12]	Difficult to measure accounting environmental impacts	Hybrid model IA + environmental accounting	Improves relevance and accuracy of environmental indicators
8.	Boosting the efficacy of green accounting for better firm performance: artificial intelligence and accounting quality as moderators. (3) [8]	Stakeholder perceptions on the use of AI in reporting	Qualitative analysis of standard comment letters	Highlights polarization of opinions and the need for regulation
9.	Navigating legitimacy: diverse stakeholder perspectives on the IFRS Foundation's establishment of the ISSB. (3) [3]	The need for automated IFRS compliance verification	IA techniques applied on IFRS 15 and financial documents	IA reduces the risk of non-compliance and accelerates reporting
10.	Artificial intelligence and digital technologies in finance: a comprehensive review. (3) [14]	How technology affects the implementation of IFRS 15	Case study and semantic analysis	Suggests full digitization of the revenue recognition process

Source: authors' elaboration based on processed articles

The ten papers reviewed highlight a growing scientific interest in the application of artificial intelligence to financial reporting and IFRS 15 compliance. The research brings together a variety of methodologies, from case studies and predictive modeling to qualitative analysis, and provides complementary perspectives on efficiency, transparency and ethics in accounting. Overall, the literature reveals the significant potential of AI in transforming financial decision-making, but also the need for clear regulation and practical validation of these solutions.

A valuable contribution to the understanding and application of IFRS 15 in emerging industries is the PhD thesis by Jieri Nicolai (2024), which proposes an integrated model for applying the standard in sectors such as IT, manufacturing and services. The relevance of this work for the present research lies in the analysis of the difficulties encountered by entities in applying the five-step model, especially in complex contracts with multiple elements and variable revenues. The author emphasizes the importance of rigorous assessment of performance obligations and the correct allocation of the transaction price, which are also key issues in the applied study in this paper.

4. Basic content

Following on from the theoretical aspect analyzed above, this section is dedicated to the practical application of IFRS 15 requirements in the context of a specific contract in the software industry. The

case study aims to illustrate how to apply the standard in complex contractual situations by identifying the main accounting difficulties encountered in practice: distinguishing between services that can be treated separately or form an integrated obligation, allocating the contractual value between the components of the transaction, determining the timing of revenue recognition for each obligation, and the treatment of variable royalties based on usage. The analysis also highlights the critical role of the accountant in the exercise of professional judgment and explores the ways in which artificial intelligence can support accounting decision making, in particular in terms of classifying obligations and automating the revenue recognition process.

Practical study: Applying IFRS 15 in a complex software contract with variable elements.
This case study analyzes the application of IFRS 15, "Revenue from Contracts with Customers" in the context of a contract between a software entity and a corporate customer with a contractual term of two years. The contract consists of several elements, namely a software license, customization services, annual maintenance, and variable fees based on actual use of the software. Due to its structure, this contract requires careful application of the five-step model set out in IFRS 15 as it involves distinct performance obligations, inseparable elements and variable revenue components.
The contract has a determinable initial total value, with no uncertainties as to the performance of the obligations or the collection of the agreed amounts. At the stage of the analysis of the performance obligations, it is noted that the software license amounting to EUR 700,000 is provided for the entire duration of the contract, but cannot be separated from the customization services amounting to EUR 200,000, which are to be delivered in the first six months. In accordance with IFRS 15, these two components are treated together as a single performance obligation, because the customer cannot receive the license separately from the customization services delivered by the entity.
In addition to this unified obligation, the contract also provides for an annual maintenance service, valued at €50,000 per year (total €100,000 for the two years of the contract). This service is provided periodically and uniformly, and under IFRS 15 is recognized as a separate performance obligation. In addition, the contract includes a variable component: a fee of EUR 5 for each additional user above the threshold of 1,000 users. In accordance with IFRS 15, these fees are treated as variable revenue and are recognized in the period in which actual usage occurs, without being initially allocated to the transaction price.
The transaction price is allocated as follows: EUR 900,000 corresponds to the combined performance obligation (comprising the license and customization), while EUR 100,000 is assigned to maintenance services, which are recognized on a straight-line basis in equal monthly amounts of EUR 4,166.67 over a 24-month period. Regarding the combined obligation, the customization component - estimated at EUR 200,000 - is recognized over the first six months, aligned with the delivery phase, using an input-based approach. The remaining EUR 700,000, related to the software license, is recognized evenly over the contract term, reflecting the ongoing economic benefits derived from continued software usage. Usage-based royalties are recognized separately, based on quarterly data reported by the customer. Calculating the additional users (over 1,000) and applying the EUR 5 fee yields the variable revenue per quarter. The total estimated value of this variable revenue is EUR 57,500, which will be recognized on the basis of actual consumption.
This application demonstrates the complexity of contracts specific to the software industry and how IFRS 15 requires careful analysis of the characteristics of each contractual element. The correct application of the principles of the standard, in particular the delineation of performance obligations, the treatment of variable components and the determination of when revenue is recognized, ensures transparent and relevant financial reporting. At the same time, the use of digital solutions, including artificial intelligence, can support the accountant in automating decision making, estimating revenue based on utilization and efficiently classifying contract components.

Applied analysis of the five steps of IFRS 15

For a thorough understanding of how IFRS 15 applies to the contract under review, a systematic approach to the five steps of the standard is required. Each step is examined from the perspective of the central accounting issue, the potential support provided by artificial intelligence (AI), the intervention required from the professional accountant and the impact on revenue recognition and presentation. This integrated approach enables not only a rigorous application of the standard, but also the assessment of opportunities for digitization and automation of the accounting decision-making process.

Step 1 - Identify the contract with the customer

The initial stage in applying IFRS 15 involves assessing whether a legitimate contract exists between the parties, one that gives rise to enforceable rights and obligations. From an accounting perspective, this step ensures that the transaction amount can be reliably measured and that the contract does not contain provisions that might hinder its proper execution. In this context, artificial intelligence can support the due diligence process by automatically scanning contract documents and identifying any ambiguous or risky terms. The intervention of the accountant is essential to validate this information and to apply professional judgment in interpreting specific terms, especially in the case of atypical clauses or credit risks associated with the customer. From an accounting point of view, the purpose of this stage is to establish the eligibility of the contract and to create the necessary premises for the subsequent recognition of revenue.

In this case, the contract was signed for a period of 24 months, with a total estimated value of EUR 1,000,000, plus a variable component, i.e. royalties based on the use of the software. The contracting parties have formally approved the agreement, the rights and obligations are clearly stipulated and the terms of payment are explicitly stated. There are no elements that raise doubts about the likelihood of collection, which allows the contractual relationship to be recognized. In conclusion, the contract meets the requirements of IFRS 15 to be recognized and further analyzed under the five-step model.

Step 2 - Allocate the transaction price

After identifying the distinct performance obligations, the subsequent step is to distribute the overall transaction price among them. According to IFRS 15, this allocation should reflect the relative standalone selling prices of each obligation, based on observable data or reasonable estimation where direct prices are not available. In practice, this step involves significant accounting challenges, especially when contracts include combined components, customized services and variable elements. In such cases, determining the benchmark for each service becomes a complex process, particularly if there are no similar transactions in the entity's portfolio.

Artificial intelligence can significantly support this process by using machine learning algorithms to estimate individual selling prices based on historical data or predictive models. This is particularly useful for recurring or standardized contracts, where variations can be learned from internal datasets. However, the intervention of the accountant remains essential in validating allocation proportions, especially in cases with unique customizations or where history is not sufficiently representative. Professional judgment is used to justify assumptions and estimates used in the absence of observable market prices.

In the example considered, the contract comprises two performance obligations: the first, consisting of license and customization services, treated together as a single inseparable element, has a contractual value of EUR 900,000; the second, annual maintenance service, has a fixed value of EUR 100,000. As the license and customization are delivered as part of the same obligation, no internal allocation between them is required under the aggregation principles of IFRS 15. The total transaction price is thus allocated directly: EUR 900,000 for the combined obligation and EUR 100,000 for the maintenance service, to be recognized ratably over the term of the contract. The variable component, which is the royalties related to the actual use of the software, is not included in this initial allocation

but will be recognized separately, based on the achievement of the conditions of use, in accordance with IFRS 15.
This stage has a significant impact on the revenue recognition schedule and financial reporting structures. A correct and justified allocation contributes to the faithful presentation of economic performance and to avoiding distortions in the reflection of revenue according to the actual contractual deliveries.

Step 3 – Determining the transaction price
Assessing the transaction price is a pivotal step under the IFRS 15 revenue recognition framework, as it directly influences the value of revenue to be reported. At this point, the entity is required to estimate the total consideration expected in exchange for the transfer of promised goods or services. This includes not only fixed amounts stipulated in the contract, but also any variable elements, such as performance-based discounts, rebates, or royalties tied to usage patterns.
In the case under review, the contract has a total value of EUR 1,000,000, broken down into EUR 700,000 for the software license, EUR 200,000 for the customization component, and EUR 100,000 allocated to maintenance services provided over a two-year period. These components are contractually defined and present low estimation uncertainty. In contrast, a portion of the revenue is contingent upon future user activity, with royalties set at EUR 5 per user exceeding 1,000 active accounts per quarter.
Under IFRS 15, such variable consideration is only included in the transaction price when it is highly unlikely that subsequent adjustments will materially affect the recognized revenue. Due to significant fluctuations in the client's user base, the royalties are excluded from the initial estimate and recognized progressively as the usage occurs, aligning with the principle of caution.
Artificial Intelligence (AI) can enhance this process by simulating various usage scenarios, leveraging predictive analytics, and automating data integration from customer systems. Nonetheless, human oversight remains critical: the accountant must validate model assumptions, exercise professional judgment regarding uncertainty thresholds, and determine when variable revenue qualifies for inclusion. From a financial reporting perspective, this step substantially affects revenue volumes, shapes key performance indicators, and influences how contractual obligations and risks are reflected in the financial statements.

Step 4 – Allocation of the transaction price
Distributing the transaction price is a crucial phase in the IFRS 15 application process, as it determines how and when revenue is recognized across the duration of the agreement. According to the standard, the total amount expected from the customer must be allocated proportionally to the individual performance obligations specified in the contract, using the best available estimates of their standalone values where observable prices are not available.
In the case of the contract analyzed, the entity has identified two distinct performance obligations: the first, consisting of the software license (EUR 700,000) and the customization services (EUR 200,000), is considered a unitary performance obligation; the second, the maintenance services, worth EUR 100,000, is distinct and is carried out uniformly over the 24 months. The total determinable value of the transaction is therefore EUR 1,000,000, excluding variable royalties, which are not included in this step.
Given that the license and customization are not provided independently and cannot be separated from the point of view of the benefit to the customer, the entire amount of EUR 900,000 related to them is allocated as such to the combined obligation. The remaining EUR 100,000 is allocated to maintenance, based on the explicit value stipulated in the contract. The variable component, which involves the payment of EUR 5 for each user exceeding the threshold of 1,000 users per quarter, is not allocated at this stage, but will be treated separately, according to the conditional recognition provided for in IFRS 15.

In practice, this allocation can also be made through IT systems, with the support of artificial intelligence algorithms, which automatically calculate the proportions based on the value share and the history of similar contracts. However, the accountant's intervention remains essential in confirming the method used and in adjusting the proportions in particular cases, such as the lack of reference prices or the existence of global contractual discounts.
The accounting impact of this stage is significant, as it determines the value of each obligation to be recognized as income. A correct allocation contributes to the faithful presentation of the entity's performance, while an erroneous distribution may affect the timing of recognition and, implicitly, the economic and financial indicators reported.

Step 5 – Revenue Recognition (Revised)
The final phase of the IFRS 15 framework involves identifying the correct moment and method for recognizing revenue associated with each performance obligation. This decision depends on how control of the goods or services is transferred to the customer-either at a specific point in time or progressively over the duration of the contract. The choice between these approaches must be grounded in a detailed analysis of delivery milestones, the degree of completion, and the available supporting evidence.
In the analyzed contract, the integrated performance obligation-comprising both the software license and the customization work-is considered to involve a continuous transfer of control. This is because the customization process adds essential functionality, and the customer derives incremental benefits as the work progresses, making the license unusable in isolation from the adaptation services Thus, the revenues related to the amount of EUR 900,000 are gradually recognized: approximately EUR 200,000 are recognized in the first six months, corresponding to the degree of completion of the customization, and the remaining amount (EUR 700,000) is recognized proportionally until the conclusion of the contract, reflecting the continuous use of the license. This approach is consistent with the input-based method, recommended by IFRS 15 for performance obligations achieved over time. The maintenance services, worth EUR 100,000, are provided uniformly over the 24 contractual months and do not depend on the actual use of the software. Consequently, the revenue related to this performance obligation is recognized on a straight-line basis, in equal monthly installments of EUR 4,166.67, reflecting the constant provision of the service.
The contract includes a variable revenue component, structured as royalties that apply when the number of users surpasses the 1,000-user threshold. In line with IFRS 15 requirements, such amounts are excluded from the initial transaction price, as they do not meet the criterion of being highly predictable. Instead, revenue related to these royalties is recorded progressively, based on actual user activity within each reporting period.
At the close of every quarter, the entity calculates and recognizes the income attributable to the additional users, relying on client-provided usage data. Over the full term of the contract, projections estimate a cumulative royalty income of EUR 57,500, allocated across eight quarters-reflecting a consistent increase in user engagement with the software solution.
Artificial intelligence can significantly support this stage by automating monthly registrations and dynamically calculating royalties, using actual usage data collected directly from the customer's systems. However, the accountant has the responsibility to verify the accuracy of the data entered, to validate the revenue recognition logic and to ensure compliance with auditability and documentation requirements. The accounting impact is significant, as the timing and amount of revenue recognition directly influences the entity's performance indicators, the true and fair view of the financial statements and, implicitly, the decisions made by their users.

5. Conclusions

The present research highlights the increasing complexity of the revenue recognition process in the context of IFRS 15, especially in dynamic industries such as software, where contracts include

multiple components and variable elements. The bibliometric analysis demonstrated that the interaction between artificial intelligence and financial reporting represents an emerging and relevant research direction, with high potential to transform accounting practices. The applied case study illustrated the applicability of the five-step model of IFRS 15 in a realistic scenario, providing a clear framework for understanding the accounting and decision-making implications of each stage, from contract identification to the actual recognition of revenue, including those based on usage.

The integration of advanced technologies, especially artificial intelligence, into the accounting process not only offers opportunities for automation and efficiency, but also imposes new challenges regarding the quality of professional reasoning, the validation of estimates and the control of the decision-making process. The results obtained underline the fact that AI can become a valuable ally in the analysis of complex contracts, in the estimation of variable revenues and in the management of the large volume of information, without replacing the responsibility and judgment of the professional accountant. In conclusion, the coherent application of IFRS 15, supported by intelligent tools, can significantly contribute to increasing the transparency, accuracy and relevance of financial reporting, provided that a solid governance and an ethical framework adapted to the new digital reality are maintained.

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