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SUMMARY:

Title : Artificial Intelligence Ethics Taxonomy- Robotic Process Automation as business case

The article examines how RPA, powered by AI, has become a crucial pillar in the digital transformation of the economy. It highlights significant advantages it brings in terms of operational efficiency compared to traditional human labor. However, it also underscores the ethical and moral concerns accompanying this increasing automation, particularly regarding the transparency of AI systems' decision-making processes.

To address these concerns, the article suggests utilizing technologies such as XBRL to make AI decisions more understandable and transparent. By making AI processes more accessible and readable, the authors believe it's possible to mitigate some of the ethical risks associated with its use.

Machine learning système for principles based accounting taxonomies need to consider the following: Programming AI should not only reflect their own ethical view, however designed to act accordingly the aggregate ethical views of society.

Codes for designing taxonomies used by machine learning systems need to be made transparent to the public, as otherwise à nudgital divide in the digital age may occur within society.

The paper recommends applying technology to make data more accessible and more readable on the application of artificial intelligence. For this purpose, the application of "transparency technology XBRL (eXtensible Business Reporting Language)" is incorporated. The paper develops a taxonomy to make application of artificial intelligence more transparent to the public and incorporates ethical considerations. As a business case the strongly growing RPA market. The paper focus on the way to enhance AI that aligns with human values. How can incentive be provided that AI systems themselves do not become potential objects of moral concern. The main outcome of the paper is that Digitalization implies with AI moral concerns however transparency technologies at the same time also offer way to mitigate such risks.

Ultimately, the article advocates for a balanced approach to AI, where technological advancements are aligned with human values. This would help prevent potential moral

lilemmas resulting from widespread process automation, while maximizing the be prings to society.	nefits it