IMPLICATIONS OF ARTIFICIAL INTELLIGENCE IN AUDIT PROCESSES

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Abstract: *In recent decades, the spread of artificial intelligence has been witnessed with interest. With the advent of Industry 4.0, the auditing profession is changing dramatically as new technologies allow current procedures to be automated to shorten the time required to perform tasks. The adoption of these technologies makes it possible to automate and optimize the collection of information and improve through data processing and analysis, facilitating the expansion of the scope of activity through a good identification of gaps. Also, artificial intelligence significantly eases human time and effort by eliminating manual and repetitive tasks, allowing staff to focus on analyzing the flow of accounting data, recognizing patterns of behavior in different sectors of activity, and discovering irregularities or anomalies. Today, audit quality has become the most controversial error in financial reporting. Some studies have shown that improving audit quality lies in applying artificial intelligence to audit exercises. The research is based on a review of important public and academic literature. It focuses on audit systems in public organizations, particularly in the light of growing digitalization and the integration of artificial intelligence.*

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