

The effect of AI on the role of human auditors

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ABSTRACT.

The implementation of Artificial Intelligence into auditing is changing the roles, tasks, and decision-making processes of auditors. While other studies have mostly focused on the technical capabilities and efficiency gains of AI, there has been little attention to its impact on the roles of auditors and responsibilities. This study will try to explore how AI implementation changes the work of auditors, focusing on task allocation, cooperation with AI system, and accountability in audit decision-making. A qualitative research design was used, implementing semi-structured interviews with auditors who have experience with AI-based audit tools. The theoretical frameworks of human-AI teaming, sociotechnical systems, algorithmic accountability, and job crafting were applied to analyze the data. The findings reveal that AI automates routine audit tasks, shifting the responsibilities of auditors towards a more analytical, judgment based, and supervisory role. Successful implementation of AI requires auditors to develop new skill sets, including critical evaluation of AI outputs and improved technological literacy. Furthermore, accountability still will remain firm with human auditors, focusing on the need for transparency and professional judgement in AI assisted auditing processes. This study contributes to both academic literature and auditing practice by providing insights into the evolving role of auditors in an AI-enhanced auditing landscape and offering guidance for organizations navigating this change.

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Keywords

artificial intelligence, auditing, human–AI collaboration, auditor decision-making, automation, professional judgment

During the preparation of this work, the author used ChatGPT in order to refine the text and takes full responsibility for the content of the work

1. INTRODUCTION

In 2017, PricewaterhouseCoopers (PwC) uncovered an AI-powered audit tool that could analyze billions of data points in a couple of seconds to find any mistakes in financial records (PWC, 2017). This milestone is a clear indication of the impact it can have on auditing. Today, the role of human auditors is at a turning point. Traditionally, auditors were responsible for data checks, compliance testing, and forming judgement on financial statements. These tasks usually are very repetitive procedures

With the implementation of artificial intelligence, the auditing industry is changing. AI tools nowadays can automatically do such repetitive tasks much quicker and more accurately. Because of this, human auditors' tasks are shifting towards more analytical higher value tasks such as critical thinking, understanding AI results, and making final decisions. For example, even though AI is good at analyzing large quantities of data and detecting any mistakes within them, human auditors need to evaluate those mistakes with the needed context to decide if it actually is a mistake.

The impact of AI on auditing has given the industry great benefits. Studies show that AI improves audit quality, client communication, and makes it easier for auditors to focus on more important analytical tasks (Pérez-Calderón et al., 2025). However, these benefits also create challenges such as concerns about job displacement (particularly for junior auditors), questions about how auditors keep their accountability and judgement in an AI implemented auditing industry (Shen et al., 2024).

Understanding the changes in the auditing industry is of great importance. While good amount research shows the technical abilities of AI, there is a lack in knowledge about the changes in roles for auditors, decision making, and the new skills needed for the auditors. To address this gap, this study will work with several important theoretical frameworks. The human-AI teaming framework focuses on the collaboration between humans and AI while focusing on aspects such as trust, communication and responsibility. The sociotechnical systems perspective focuses on the technological change in auditing that requires changes in social structures, tasks, and the culture within the industry. The concept of algorithmic accountability dives deeper into how the responsibilities are shared between human auditors and artificial intelligence. Finally, the job crafting theory explains how human auditors actively change their tasks and roles in response to the new advancing technologies. These frameworks will provide a clear understanding of the changing roles of human auditors.

2. RESEARCH OBJECTIVE AND QUESTION

The goal of this research is to have a better understanding of the impact of artificial intelligence on the roles, tasks, and decision-making processes of human auditors. In this study, we will particularly try to gain knowledge and understanding of how AI tools change the auditors' job responsibilities and tasks. This means researching what aspects of an auditor's work are being automated, how auditors are reacting to these changes, and what new skills or approaches are needed for auditors to work effectively together with AI systems. By pursuing this objective, the research plans to provide a clear view of how AI integration is changing the auditors' role. The changes can be from day-to-day tasks to important decision processes. It is also important

to identify the hardships that come with a change within the profession.

To reach this objective, the following research question has been formulated: *“How does the integration of artificial intelligence into auditing processes affect the roles, tasks, and decision-making of human auditors?”*

3. ACADEMIC AND PRACTICAL RELEVANCE

The implementation of artificial intelligence into auditing is a new development with a lot of difficulties for research and practice. Academically, this topic addresses a notable gap in literature. Previous studies on AI in accounting have mostly focused on the capabilities and outcomes, while less focus is given on the human factor of how artificial intelligence affects auditors' roles efficiency, accuracy and experience (Malheiro et al., 2024). Many studies mainly focus on the benefits of AI's accuracy and efficiency while completely neglecting hardships such as the changes that auditors 'might need in skill and the potential displacement of human auditors (Malheiro et al, 2024). By qualitatively exploring the perspective of auditors, this research will contribute to the understanding of how professionals adapt and interact with artificial intelligence tools. It will add up to the existing auditing literature by clarifying on the changing role of the auditor in an AI regulated auditing industry.

Practically, the findings of this study are relevant to the auditing profession, industry and stakeholders. Audit firms, regulators, and practitioners are actively trying to implement AI in a way that betters the quality of auditing without neglecting the professional judgment of auditors and ethical regulations. Understanding the influence on auditors' roles and decision-making is very important for controlling the implementation of artificial intelligence in the auditing industry. For example, if AI algorithms automate certain routine tasks and analyses, firms need to know how the responsibilities of auditors can be reorganized to maintain the quality of auditing while also keeping the trust of the public (Fedyk et al., 2022) (Pérez-Calderón et al., 2025). Research suggests that AI-enhanced audit tools can increase efficiency and accuracy. One study in particular found that integrating artificial intelligence significantly improves audit efficiency, accuracy, and even communication with the client (Pérez-Calderón et al., 2025). However, to actually make use of these benefits, adaptation to AI is of importance. Auditors must develop new skills such as being able to analyze data and IT literacy. Auditing firms have to invest in training programs to make sure that auditors have the needed skills to be able to use AI to its advantage (Assidi, 2024). This study will help auditors by identifying the skills needed and supporting auditors in an AI-driven audit process. Ultimately, by clarifying how AI affects auditors, the study will help audit firms to navigate the transition towards an AI integrated auditor industry.

Beyond its academic relevance, this topic is also significant for practical reasons. The accounting profession, regulators, and firms are interested in understanding how AI will change the responsibilities of auditors and the quality of auditing. By clarifying the changes in auditors' roles and decision-making, the study can guide audit firms in managing the change towards better implementation of auditors and AI. For example, if certain routine tasks are handled by AI, a firm can change the job profile to focus on the human skills needed such as critical thinking and

professional judgement, and client communication. At the end, a better understanding of AI's effect on the auditor's role will enable organizations to use the capabilities of AI while also protecting the role of the human auditor. To sum it up, investigating the connection between human auditors and AI is both needed and necessary to understand the future of the auditing industry.

4. LITERATURE REVIEW

As mentioned in the introduction, the integration of artificial intelligence into auditing is changing the roles, tasks, and decision-making processes of human auditors. A good amount of academic literature indicates that AI's capabilities in data processing and pattern recognition are changing audit processes. As auditors let AI do the well-structured tasks, the demand for certain skillsets shift: auditing firms value certain characteristics such as cognitive abilities, critical thinking and client communication skills, rather than just the technical accounting part (Shen et al., 2024). Because of this, auditors must develop good technological understanding to understand and use the output of AI. In short, AI is redefining the roles of auditors which pushes them from a detailed-focus inspector to a strategic analyst who controls AI-generated results. In this section, theoretical frameworks and empirical findings will explain the changes that focus on human-AI collaboration, sociotechnological context, job redesign, and accountability in AI generated audit decisions.

4.1.1 Human-AI Teaming auditing

One useful perspective to understand is the impact of AI in the concept of human-AI teaming. Instead of viewing AI as just a tool, this perspective treats artificial intelligence as a teammate that work together with the auditor. If we look broader in human-AI literature, researchers usually focus on working effectively with AI requires a new form of interacting trust-building, and clear division of responsibilities (Lu et al., 2025). If we apply this to auditing, that will mean that auditors have to learn how to get along with AI systems. For example, an auditor would have to give tasks to AI and needs to know how to understand the results of AI. It is important for both the auditor and AI system to have the same mental model to maximize trust and effective use of AI (Lu et al., 2025). Gu et al. (2024) introduced the concept of co-piloted auditing. Gu introduced this as a partnership where AI algorithms and auditors work together on audit tasks, both providing support to each other's strengths in order to improve the quality of auditing (Gu et al., 2024) (Malheiro et al., 2024). In a scenario like this, AI might quickly analyze repetitive tasks to identify mistakes or fraud while the human auditor uses his experience to investigate those mistakes or frauds to decide his final choice and make a decision. The teamwork metaphor mentioned earlier shows that the success of AI mostly depends on the collaboration with humans rather than just artificial intelligence itself. Commerford et al. (2022) mentions that when the AI system provides a decision that contradicts the decision of management, auditors tend to adjust financial statements less compared to when a human specialist provided the same contradictory decision (Commerford et al., 2022). This means that auditors treat the advice of AI differently than that of humans. Some auditors may ignore the results of AI if they lack explainability, while other auditors accept the result of AI too quickly. The human-AI teaming framework shows that achieving the right balance is very important. Auditors need to estimate their trust with AI, while understanding its strengths and weaknesses, so that the human-AI "team" produces better results than when both would do it on their own.

4.1.2 Sociotechnical system Perspective

The changes that artificial intelligence bring should also be understood in a sociotechnical context. Auditing is a process which is known as a socio-technical process that involves technical tools and data as well as human judgment, team coordination, and organizational structures. The sociotechnical systems theory says that successful involvement of advanced technology requires the development of the social and technical subsystem of the organization. If we try to implement this with artificial intelligence into auditing, this will mean that technology alone does not determine the results; rather, it shows how AI is implemented in organizational processes, governance, and culture is critical. Academic discussions increasingly mention the socio-technical character of AI in the industry (Rierner, 2024). AI tools are dependent on the understanding of humans, setting appropriate parameters and giving feedback. Thus, audit firms have to adapt their tasks and even the structures of their teams to be able to work efficiently with AI. For example, some firms have created a hybrid auditing team that has both data specialists together with traditional auditors to make sure that the technology is included well into the auditing process (Shen et al., 2024). Furthermore, organizational support systems such as training programs, updated audit methodologies and help of professional institutions are needed to help auditors with AI. The implementation of artificial intelligence is a change management issue as much as a technical one. Both of these issues require the attention of human factors like resistance to change, ethical norms, and communication within the audit teams. For instance, if an AI system produces too many false positives, auditors might ignore those alerts because of the false nature of the alarm. Overall, the sociotechnical perspective is a reminder to us that the impact of AI on auditors' decisions is very dependent on the context: it will change based on the policies of the organization, team dynamics, and how well the new AI tools are integrated into the fabric of auditing tasks.

The image below shows a framework in which the digital transformation of the auditing industry is demonstrated. This figure clearly shows the different influence of the auditing processes with a clear focus on the links between technological advancements, innovative developments, and ethical considerations. Furthermore, the ethical considerations

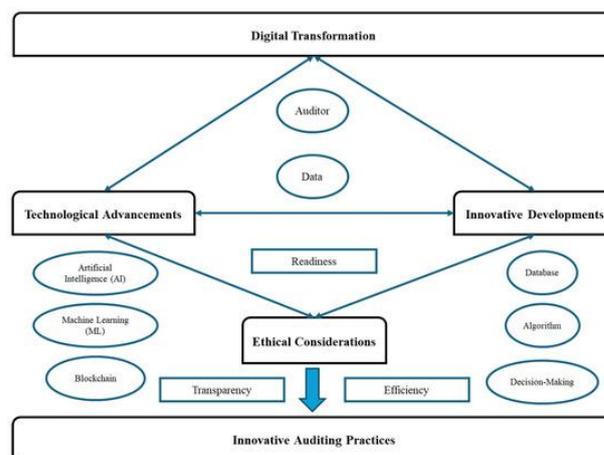


Figure 1. This figure demonstrates a conceptual framework for futuristic auditing practices.

Source: Malheiro et al., 2024

mentioned in the framework, specifically transparency and efficiency, emphasize the necessity of keeping high ethical standards throughout digital transformation. This framework put emphasis on the sociotechnical aspects of the auditing industry by reinforcing the idea of considering both the technical capabilities and human capabilities of auditing. It tries to balance both of these aspects.

4.1.3 Job crafting and evolving auditor tasks

As AI becomes included in auditing tasks, auditors are not waiting for a sudden technological change. They actively change their tasks in response. The job crafting theory from organizational behavior provides a theoretical explanation for how auditors reshape their roles alongside AI. According to job crafting theory, employees are agents that can redesign their own jobs to better align with the new up and coming challenges and personal strengths (Afioni et al., 2022). In the context of AI-integrated auditing, auditors may redesign their jobs by changing the mix of tasks they perform which reduces the emphasis on tasks that are now handled by AI and expands their involvement in tasks that require human judgement, intuition, and interaction with clients. For example, a staff auditor might change routine tasks or data entry tasks into an AI system, and from then on analytical reviews or consultative roles when working with clients. According to a study, auditors say that AI tools free them from boring tasks, allowing them to “interpret more complex data, ask deeper questions, and provide more insights” rather than spending time on repetitive tasks (Law et al., 2024). In effect, auditors are crafting more enriching roles for themselves, while focusing on areas where human expertise is of more importance (Law et al., 2024) (Malheiro et al., 2024). The literature also indicates that auditors seek new opportunities to learn so that they can meet the demand of an auditing job that is heavily focused on artificial intelligence.

Job crafting can also happen in how auditors frame their own work: rather than seeing AI as a threat, a lot of auditors use it as a tool that improves the importance of their judgment and creative problem-solving. This positive change aligns with what organizational scholars call “promotion-focused” job crafting, where employees respond to AI as a challenge that motivates growth (Zhao, 2025). The theoretical point is that auditors are actively trying to negotiate the boundaries of their jobs in which they add, drop and redefine their tasks in response to the introduction of artificial intelligence tools. This form of self-initiated adjustments helps maintain auditors’ sense of meaning and value in their own work even if technology takes part in their work. To summarize, job crafting theory helps explain the diverse way auditors adjust their jobs. Some may expand into more advisory capacities while others may try to specialize in overlooking the AI systems, but in the end, all must find a new way of preserving the essential human tasks in auditing.

4.1.4 Accountability and Decision-making with AI

A final crucial framework points out how AI affects the decision making and accountability of auditors. Auditing is an industry in which professional judgement and accountability are very important. Auditors always have to clarify their opinions and are held accountable if there is any form of carelessness. Introducing AI into decision-making processes raises questions about how responsibility is shared between the human auditor and the used AI systems. The concept of algorithmic accountability examines who is responsible when an AI-informed decision leads to a bad outcome (Caplan et al., 2018). In putting this into an auditing context, when an AI tool makes a mistake or incorrectly takes a risk, we have to know: Is the responsibility with the developer of the tool, the firm that uses the tool, or the auditor that used the

tool to rely on it? Because of this, auditing standards and regulations have begun to stress that using AI does not change the responsibility of the human auditor. The auditor that signs the audit report still remains accountability for the conclusion, even if some of the analysis may have been done automatically. As a consequence of this, auditors must be careful in how they involve AI results in their decision-making. The literature shows a tension: AI can improve consistency and potentially reduce human error in certain decisions (Shen et al., 2024). But the overreliance of auditors on artificial intelligence without any criticism remains very dangerous. One study found out that auditors have a hard time estimating their need for AI. Auditors usually either rely too much on AI or too little, both of which can harm their collaboration (Commerford et al., 2021). To make sure that auditors keep their accountability, they have to treat AI as an assistant that provides them with evidence or suggestions rather than something that gives them their answers. Auditors have to critically evaluate AI results as much as they would review the work of a human colleague. Theoretical work on accountability suggests that people are more careful when they know they will have to explain and take responsibility for their decision making (Commerford et al., 2021). Applying this to AI, auditors should be in a role in which they oversee the results. For example, if an AI notices an unusual pattern in data, the auditor should investigate and decide for itself if the indication is truly a mistake or not. Additionally, transparency of the AI algorithms will make it easier to place accountability on auditors because they will understand the reason for AI’s recommendations. When AI systems become more transparent in their processes, auditors can also explain them to stakeholders and inspectors so that they also have a better understanding of the reasoning for its decision making. To make sure that the quality of auditing is up to standard, the literature mentions the importance of auditors keeping their accountability and ethical principles in the new world of decision making with the collaboration of humans with AI. (Caplan et al., 2018) (Commerford et al., 2021).

To summarize, research shows that AI is a powerful tool in auditing, but its impact on auditors is multi-faceted, which means that its efficiency is dependent on many factors. With the up-and-coming use of AI tools, the tasks and profiles of auditors are shifting. Certain capabilities, such as collaboration with technology and analytical skills will become more important while routine tasks will become obsolete due to AI taking it over. By drawing on frameworks such as human-AI teaming, sociotechnical systems and algorithmic accountability, we gain theoretical understanding of the changes within the industry. These frameworks collectively suggest that the integration of AI in auditing depends not only on the technological capabilities of AI, but also on the capabilities of the human auditors to adapt, collaborate, and remain responsible decision makers. The literature thus provides a foundation for us to examine our research question: **“How does the integration of artificial intelligence into auditing processes affect the roles, tasks, and decision-making of human auditors?”**

5. METHODOLOGY

This study was mostly qualitative, theory-informed research made so that it could investigate how the implementation of AI affects the role of human auditors and decision-making. Given the complex nature of the research question, a qualitative approach was fitting to capture the different experiences the auditors might have. With that we were able to capture the changes in tasks, behaviors, and perceptions of the individual auditors better. Specifically, the research employed semi-structured interviews with professional auditors as the primary

data collection method. By using interviews, the study was able to obtain in depth narratives and examples of auditors' experiences with AI tools, the changes in their work, and their changes in decision making processes. The interview-based design aligned with previously done research that explores new phenomena through the insight of practitioners (Manuel et al., 2024).

Sampling strategy: we used purposive sampling to select auditors who had direct experience with artificial intelligence tools within their auditing processes. The target sample consisted of auditors from different organizational contexts. For example, auditors from the big four who were involved in the usage of AI tools. We tried to aim for a range of roles (junior auditors, senior auditors, audit managers) to get multiple perspectives on how the usage of AI has affected the tasks differently on different levels of responsibility. Previous research shows that junior auditors experience the most task displacement by AI, or redefinition, while senior auditors probably experienced changes in supervision and decision oversight (Law et al., 2024). Therefore, including a mix of levels gave us a clear indication of how AI's impact differs across auditing hierarchy. We interviewed between 5-10 auditors. Each auditor had used or was still using AI-based auditing techniques in order to be able to discuss their experience with the different tools.

Interview Design and theoretical framing: The semi-structured interview guide was informed by the theoretical frameworks that are mentioned in the literature review. For example, auditors were asked to describe how their day-to-day work had changed since AI tools were introduced to them. Which tasks they no longer performed versus the new tasks that had been created by the development of the artificial intelligence tools (Afiouni, et al. 2022). We asked auditors how they perceived AI output during an audit: Did they view AI as a decision-support tool or as a second pair of eyes? And how did they divide their work with AI? These questions were designed to reveal aspects of trust, coordination, and allocation of the role between the human auditor and AI. To make sure accountability was pointed out in AI-assisted decision-making, the interview guide also included a question about the sense of responsibility of the auditor for results of the AI tools. We also asked if they felt comfortable trusting on the results of AI, and how did they make sure that those results were accurate? This line of questioning was created by the concept of algorithmic accountability, to have a better understanding of whether auditors take ownership of AI-informed judgments (Caplan et al., 2018).

Data collection procedures: Interviews were conducted one-on-one. This mostly happened online, and the interviews were around 30 minutes. We made sure that the consent of each auditor was asked, so that interviews could be audio-recorded and transcribed for analysis. We made sure that there was confidentiality so that auditors could speak as freely as they wanted about their experiences, which was very important given the sensitive nature of discussing internal processes of a firm or admitting challenges with new technology. An interview protocol was followed to make sure that there was consistency throughout the interviews.

Data analysis:

To analyze the data, we used deductive coding to make sure that the data we gathered fit with the chosen theoretical frameworks. Firstly, we had to identify reoccurring ideas or

experiences that were mentioned by the auditors. We had to do this by analyzing the transcripts of the interviews. We expected that there would be recurring themes such as task changes, learning and skill development, human-AI interaction, trust/mistrust of AI, and decision-making processes. Then we used the concepts from our frameworks as an initial coding scheme. For example, codes like "task crafting", "AI as team member", "accountability", or "sociotechnical fit". We tried to pay attention to how theoretical constructions were put into effect in practice. For example, what forms of job crafting were most common and what were the usual circumstances? Through both data collection and analysis, the selected theories acted as a guide but not as a restriction. In this way, the methodology used was not only informed by theory but also made so that it could contribute to the same theory, by examining how these frameworks played out in real-world scenarios.

6. RESULTS

This section presents the qualitative findings from five semi-structured interviews with auditors from the big 4. The interviews explore how auditors are changing their tasks, perceptions, and practices in response to AI tools. In the interview, there were ten thematic categories that have been discussed: task elimination, task expansion, trust in AI, decision ownership, AI as a teammate, organizational support, cultural adaptation, ethical considerations, resistance to change, and perceived benefits.

6.1 Interviews

6.1.1 Task elimination

One important theme is the elimination or automation of routine tasks that used to be done by human auditors. All participants consistently mentioned that AI tools have taken over time-consuming, repetitive tasks, which allowed auditors to perform tasks that are more analytical. For instance, multiple auditors no longer manually summarize meetings or long documentation. "*I don't really do the summarization for the meetings, but now I ask people to just use AI to do the summarization of the meetings instead of being the one to summarize it,*" explained one participant (Auditor #1). Another auditor similarly mentioned that using the firm's AI assistant for board meetings saves significant amounts of time: "*If you review all of them, it takes a long time. So, I just put the files in the AI and then... please summarize it... and it directly summarizes the meetings for us (auditor #4).*" These examples illustrate how repetitive tasks and data compilations are being offloaded to AI, which brings back prior observations that junior auditors experience the most task displacement from the implementation of AI (Shen et al., 2024). One participant also mentioned that "AI is going to take over the checking of automated journal entries," which refers to the standard bookkeeping checks which, according to the auditors, could be easily replaced by AI (Auditor #2). This aligns with recent studies suggesting that AI can reliably execute many structured audit procedures, which raised concerns about job displacement for those who performed these tasks (Shen et al., 2024).

However, all interviewees came to the same conclusion that AI cannot eliminate the human auditor entirely. Participants stressed that while certain sub-tasks could be fully automated, the core of audit work remains in the hands of humans. As one auditor mentioned, "AI could take over a lot of our work, definitely the first part (performing procedures) could be taken over by AI. But the second part, the critical attitude you got, AI cannot take that

over,” this emphasizes that human judgement and skeptical inquiry are not to be replaced (auditor #5).

6.1.2 Task expansion

Altogether with task elimination, auditors described a complementary expansion of their roles into more analytical and advisory activities. AI has freed the auditors from some routine chores; auditors are taking on new tasks and greater responsibilities that leverage human experience. Several participants have mentioned that AI tools have given them “*more room to just think about the output*” and focus on interpreting results rather than gathering (Auditor #5). This finding was mentioned by other auditors as well, who emphasized that there was a shift towards higher-value judgement tasks. For example, an auditor mentioned that rather than spending time searching through regulations or company reports, they now rely on AI to quickly retrieve information, “It’s just me to verify whether the facts... are something I can rely on” (auditor #1).

Participants of the interview also mentioned a broadening of their skill sets and duties in response to AI. For instance, one junior staff member noted that she sometimes asks the AI general questions about unfamiliar stuff. The participant said, “*I just use AI to ask my ‘stupid questions’, like when I don’t know what to do or want to understand something it helps before I ask my colleagues.*” This indicates that auditors using AI to expand their knowledge areas quickly, effectively which will improve their quality of work and their advising capabilities. This is in line with the job crafting theory, which suggests that employees proactively redefine their job boundaries (Afiouni et al., 2022). To conclude, the integration of AI not only removes tasks from the plate of auditors but also elevates the roles, pushing them towards more complex analytical thinking and problem solving which are increasingly becoming more central to the identity of an auditor.

6.1.3 Trust in AI

The interviews revealed detailed perspectives on the trust and confidence in AI outputs. All auditors that participated were very cautious with the use of AI tools. They all found AI useful, however maintained a skepticism about their accuracy. Many participants noted that their trust in AI varies by the type of task. For example, algorithms used for straightforward tasks like generating summaries or standard calculations are usually to be trusted. “*For summaries, I can rely on it,*” one auditor said about the AI’s performance in making notes accurately (Auditor #1). This quote shows a common stance: auditors double-check AI results before relying on them in official work.

Several auditors mentioned instances of AI tools making errors or fabricating information. “*Sometimes the answers AI gives are not really correct, when you actually search the sources or the references it gives you, you cannot find it or it’s not really applicable,*” one participant observed, in which he referred to the AI’s occasional tendency to highlight misleading references (Auditor #1). Another auditor shared that they had been explicitly advised to “*please check it, please check it every time*” when using AI outputs (Auditor #5). This cautious approach is very consistent with the findings by Commerford et al. (2022) that auditors often treat advice from AI differently than from human auditors, sometimes looking down on the recommendations of AI due to its lack of explanations. Indeed, our participants also stressed the importance of the lack of clear explainability and verification; as one participant put it, “*People know the risks of using AI, they give attention to the output and do not always rely on what AI says*” (Auditor #5). To summarize, while auditors appreciate AI tools and trust to a certain degree,

they do feel the need to verify every output that AI gives due to its ability to make errors. This balanced stance on AI aligns with the human-AI teaming perspective, which suggests that effective collaboration requires calibrated trust and understanding of the limits of AI (Commerford et al., 2022).

6.1.4 Decision ownership

Closely related to trust, the theme of decision ownership and accountability emerged in how auditors perceive their responsibility when using artificial intelligence. All participants retained strong ownership of auditing decisions, when those decisions are informed by AI analyses. Participants all came to the same conclusion that the human auditors remain accountable for the final judgement. None of the participants saw AI as a decision-maker but rather saw it as a supportive tool. For example, when asked about responsibility for decision one auditor responded that he always double checked and only acted on AI outputs once satisfied they are correct: “*I will always check the information that the AI gives me. And if I feel it’s not correct, I will ask again, always check,*” he emphasized (Auditor #3). All auditors ensured that the final call is theirs, not artificial intelligence.

Participants also mentioned that blame or liability for errors ultimately falls to the human, not AI. One participant said, “*When I present finding to someone, I cannot just say ‘AI gave this to me’, I need to have the background to it,*” which shows that the auditors feel responsible for the output it gathers (Auditor #1). By looking at the responses of the accountants, we see that the concept of algorithmic accountability comes back, which means that auditors must take ownership of AI-informed judgments. Indeed, participants described the processes to validate and document the contributions to AI to make sure that they could justify the results. One senior auditor mentioned that while AI can execute many procedures, it must be “*In line with what we are asking,*” and that “*the critical part or the critical attitude, AI cannot take that over*” (Auditor #5). These findings resonate with Caplan et al.’s (2018) findings that professionals should maintain accountability for algorithmic outputs. In practice, our participants demonstrated this by keeping themselves accountable at all times.

6.1.5 AI as a teammate

When discussing how the participants view AI, many auditors described the technology in terms like teammate or assistant, rather than just a tool. The human- AI collaboration dynamic is also evident in the language the participants use as one auditor called it a “second pair of eyes” on certain tasks, while multiple participants also mentioned that they “ask” the AI to perform a task, which almost looks like the auditors are delegating a certain task to a colleague. One participant laughingly said that the sometimes forgets how he managed without AI, saying, “*I actually can’t miss it anymore,*” which shows how reliable auditors have become to AI (participant #5). The same auditor also mentioned how he uses AI to get explanations of certain unfamiliar terms so that he does not have to interrupt a colleague to get an answer.

With that said, auditors do not treat AI as an equal, but rather as a junior teammate that needs guidance. Which is in alignment with the human-AI teaming framework (Lu et al., 2024). Auditors noted the need to effectively communicate with the AI to understand its output. “*You have to give tasks to AI and need to know how to understand the results,*” one interviewee explained, which echoes the idea that a shared mental model with the AI is important for teamwork (Auditor #2). Auditors also

described scenarios of back-and-forth interaction with the AI. If the first answer was off, they would try to refine the asked question to make sure it comes out better. This interactive, cooperative working style suggests that auditors do view AI as a kind of partner in the auditing process, however it is a partner that performs specific sub-tasks under the supervision of a human. This aligns with Gu et al's (2024) concept of "co-piloted auditing," in which AI algorithms and auditors work together, each contributing with their own strengths to improve the quality of auditing. In our data, AI's strengths were speed and breadth of data processing, whereas the strength of the human auditors were judgment, critical analysis and communication.

When looking back at the interviews, the overall picture is that AI is becoming an indispensable member of the auditing team, one that auditors consult and collaborate with on a regular basis. As one participant mentioned, the key is finding the "right balance" in this partnership, trusting the AI's capabilities while applying to human critical thinking.

6.1.6 Organizational support

The amount of organizational support and training around AI is an important theme, which highlights how comfortable auditors could adapt to these tools. The firms that the participants worked at all showed some sort of support and guidance, albeit it being varying. Some auditors received explicit training sessions on using AI, indicating that the company supports the usage of AI. For example, one auditor said, "They do provide a training session, I remember attending one where they provided a sample on how you instruct AI to do things, prompts that you use for better output" (Auditor #1). This structured introduction can help auditors learn effective prompting techniques and understand capabilities and limits of the tools.

On the other hand, not all participants experienced formal training. In some cases, auditors described a more learn-as-you-go approach. One interviewee noted that for certain AI applications, "It's just like a searching platform, like ChatGPT, I don't think you need training for that." He explained that his firm did not provide specific training for the internal AI chatbot beyond initial announcements, instead expecting auditors to experiment and figure out as they go (auditor #5). Another auditor confirmed that while there were general technology trainings, using the new AI assistant was largely self-directed: "They were like, try it for yourself" (Auditor #4).

Overall, the findings show that organizational support, in terms of training, clear policies and technical help plays a role in smoothing AI adoption.

6.1.7 Cultural adaptation

Implementing AI in auditing not only requires individual skill development but also a broader cultural adaptation within the firms. The interviews showed that company culture and team norms are evolving as AI tools become part of everyday audit practices. Initially, many auditors experienced a wave of enthusiasm when AI was introduced. "When it was introduced, everybody was enthusiastic, including me, about the opportunities and everything." One participant remarked about the early days of AI use in his firm (Auditor #5). However, participants also noted that this optimism declined by a growing awareness of AI's risks and limitations. According to one participant, "people now are more aware of the risks of AI compared to three years ago. They give attention to the output and do not always rely on what AI says," which indicates a cultural shift towards caution and responsible usage of AI

(Auditor #5). This cultural learning curve from hype to realism is a natural part of technology adoption in organizations.

Another part of cultural adaptation is the variation in AI acceptance across different groups of auditors. Several participants observed a generational or experiential divide in their teams. Younger auditors and tech savvy staff were quick to embrace AI tools, while some older, more experienced auditors, were more resistant. "The older people are not that trusting of the AI. They still do summarize by themselves, doing things by themselves," One participant noted (auditor #4). This comment shows that some senior auditors continue to prefer traditional methods, either due to lack of trust in the new technology or simply because they have found comfort in their current routines. Our findings show that big 4 audit firms are actively navigating this cultural evolution, in which they try to find a balance between embracing innovation and keeping old standards.

6.1.8 Ethical considerations

The interview also mentioned the ethical and regulatory considerations that come with the use of AI. From the interviews we could tell that the auditors were aware of the issues surrounding data confidentiality, privacy and compliance when using AI tools. A reoccurring point was the importance of protecting sensitive client information. The participants mentioned that they were very careful about what data was fed into the AI systems. For example, one auditor explained that their firm's AI assistant is designed as a closed system: "It's basically a ChatGPT, but with the regulations so that the information is confidential for the companies," she mentioned (Auditor #1).

Besides confidentiality, auditors also considered regulatory compliance and bias. Even though there were no major incidents reported, a few mentioned that any AI tool used must comply with auditing standards and that its outputs are subject to the same scrutiny as any other source of evidence. One auditor mentioned a recent internal test where an AI was given a professional auditing exam and failed to pass, this was used as evidence that relying blindly on AI could be dangerous. "It did not even get a five (out of ten), they concluded that AI could perform a lot of procedures, but the critical part it cannot take over (auditor #5)." This quote, while it is about AI's capabilities, also carries an ethical message: an AI might produce answers, but it cannot be trusted to meet professional standards. The auditors will always have to intervene to make sure the output of the AI is logical and correct.

6.1.9 Resistance to change

Even though many auditors embraced the usage of AI, resistance to change still surfaced in different forms. Not everyone in the auditing environment immediately accepted AI tools, and some degree of hesitation or pushbacks was observed. A key reason for this resistance is personal reluctance or skepticism towards the usage of AI instead of traditional methods. As mentioned earlier, several participants pointed out that some experienced auditors "Still prefer doing things by themselves" rather than relying on AI (Auditor #4). This probably stems from a lack of trust or simply from comfort with work habits.

Another form of resistance is the fear of job impacts. Although our participants mostly believed their roles would continue in a changed form, however one auditor mentioned that she has read about layoffs in other companies after the introduction of AI tools. This can cause auditors to worry about their own position (auditor #1). Even though the auditors saw AI as a tool, they recognized that "There is a big lack of auditors, but if AI replaces them," it could lead to the reduction of workforce needs. This can

cause auditors to be resistant and be less enthusiastic about using AI. However, through the interviews that have been conducted the auditors were sure that AI was there to assist them and not replace them.

6.1.10 Perceived benefits

Despite the caution of the auditors on some fronts, they were quick to mention the benefits of AI that they perceived. The auditors all mentioned similar improvements in efficiency, effectiveness and even quality by some auditors. The most common benefit all auditors had was time savings. Auditors reported that tasks that take hours now can be completed in just minutes. An example of this is the summarization of 50-page documents or the extraction of important figures from large datasets. These tasks can be done by AI almost instantaneously whereas an auditor would have to put quite some effort into this. One participant noted that using AI to draft summarizations of meetings or writing formal emails has freed up time that now can be used to more critical, important auditing areas (auditor #1). This directly reflects the findings of a recent research that AI can significantly improve audit efficiency. In fact, a study by Pérez-Calderón et al. (2025) found that integrating AI tools allowed auditors to focus more on important analytical tasks and less on mechanical tasks.

Another frequently mentioned benefit is the improved accessibility of information and knowledge. Auditors valued the AI's ability to quickly retrieve information on topics they were unfamiliar with. "Sometimes I can ask some general questions, I'm not that familiar with Dutch laws, so I will just ask AI," explained one auditor (auditor #4). Participants also felt that AI contributed to audit quality by reducing human error in routine processes and provide consistency in tasks like data matching summarizing reports. As one auditor said, "*you could let AI do a lot of things, and what it does is it gives you space to think about the output,*" in which he means that when AI handles the repetitive work, AI makes it easier for auditors by reducing work which makes it easier for them to be more cautious.

7. DISCUSSION

This research sets out to answer the following research question:

"How does the integration of artificial intelligence into auditing processes affect the roles, tasks and decision-making of human auditors?"

The interview findings indicate that AI is completely reshaping auditors' work by automating many routine tasks and increasing analytical work. All participants reported that AI tools have taken over time consuming, repetitive activities such as summarizing documents and checking large datasets, which causes auditors to focus more on high-level, judgment-oriented tasks. This offloading of boring tasks aligns with prior studies suggesting that AI can reliably perform structured procedures, which raised the greatest displacement concerns for junior staff who usually handle such tasks (Shen et al.,2024). Nevertheless, all interviewed auditors said that AI cannot replace the core of the auditing work, critical thinking and skepticism will remain in human hands according to them. In practice, while some parts of the auditing work might be delegated to AI, the interpretation and decision-making will continue to rely on the human auditors themselves. Many auditors described AI as a valuable assistant or "*second pair of eyes*" rather than AI replacing themselves. This perspective demonstrates that the auditor's role is evolving altogether with AI. Auditing becomes more about supervising AI outputs and exercising expert judgment instead of being taken over by AI. The participants also mentioned that there were

significant efficiency gains from using AI, which allows them to use their time towards higher-value analysis. These improvements reflect the recent findings that AI integration improves audit efficiency and has made it easier for auditors to concentrate on more complex analytical tasks (Pérez-Calderón et al.,2025). To summary, AI integration is eliminating certain traditional tasks but also improving the auditor's role to focus on insight, evaluation, and problem-solving. The role of human auditors has not been declining but rather being refocused towards areas where human expertise is the most important.

In terms of decision making, the auditors in our study maintain a 'human-in-the-loop' approach. AI generated analysis and recommendations are used as inputs, but final decisions and judgments remain in control of the human auditors. Participants showed cautious trust in AI: they found AI tools useful and saved time, but they consistently double-checked AI outputs and avoided blind reliance. This observing stance is consistent with previous research showing that auditors treat advice from AI with more skepticism than advice from human colleagues due to the lack of transparency for AI's reasoning (Commerford et al., 2022). In the interviews, auditors stressed that they always verify the information provided by AI and use their own judgement to understand the output of AI so that they can make sure that there is compliance with standards and client context. This balanced human-AI collaboration allows the profession to gain efficiency while also maintaining their accuracy. This all happens without compromising the auditor's essential role as the final controller of truth and fairness in financial reporting.

7.1 Theoretical implications

From a theoretical perspective, the study's findings align and extend several existing frameworks on work design and human-technology collaboration. Firstly, our evidence strongly supports the job crafting theory in the context of AI-driven change. The job crafting theory suggests that employees proactively change their job tasks and relationships in response to new situations. In this study, auditors clearly engage in task crafting: they eliminate or delegate routine tasks to AI and expand their roles into more analytical and advisory activities. This behavior showcases how auditors actively 'craft' their jobs to make sure AI takes over the routine tasks. Our results thereby provide an empirical illustration of the job crafting theory in the era of AI, showcasing observations that auditors redefine their tasks and responsibilities to better integrate AI into their workflow (Afiouni et al., 2022). In sum, the integration of AI has made auditors actively change their jobs, which reinforces the job crafting theory and extends it to a modern auditing context.

The findings also align with the concept of algorithmic accountability, showcasing how responsibility is managed in human-AI decision systems. Algorithmic accountability calls for clear assignment of accountability when algorithms are involved, often implying that human professionals should be held accountable for the algorithmic-assisted output (Caplan et al., 2018). Our study provides concrete evidence of this theory in action: the auditors participating in this research all kept their full accountability for auditing despite using AI tools. All participants agreed that AI output should always be checked and understood to make sure that they could justify their results. This behavior aligns with Caplan et al.'s (2018) argument that professionals must not give up their responsibility to AI systems. By keeping themselves accountable at all times for AI-informed judgments, auditors maintain their trustworthiness in the audit process even as they implement advanced algorithms.

In addition, the study offers insights that are related to the human-AI teaming framework. The human-AI teaming perspective

points out the effective collaboration between humans and AI systems, focusing on factors like trust, communication, and role clarity in mixed teams. Our participants' experiences reflect key points to this framework. Auditors frequently describe AI as a digital assistant, although a junior one that requires guidance, rather than just a tool. This view is directly in line with the human-AI teaming framework which advocates and for the treatment of AI as a partner with strengths and weaknesses. For example, auditors noted the need to communicate effectively with AI systems and to develop a shared understanding of the tasks at hand, which parallels the idea of establishing a shared mental model in teamwork. The auditors also calibrated their trust in the AI: using its outputs to justify, but remain cautious about error, a balance that the teaming literature identifies as a critical point for optimal human-AI collaboration (Commerford et al., 2022). This hierarchical yet collaborative dynamic extends current theory by illustrating how professionals integrate AI into team structures without compromising human authority or expertise (Lu et al., 2024). To conclude, our research contributes to the theoretical findings of the job crafting theory, algorithmic accountability theory and human-AI teaming framework by providing insights into how these frameworks and theories actually work in practice. It shows that these frameworks are not only useful for understanding the impact of AI on work, but also that they intersect with each other: auditors craft their jobs to incorporate AI while maintaining accountability and pursuing an effective working relationship with AI.

7.2 Practical implications

From a practical standpoint, the findings yield several insights into auditing professionals, firms, and industry stakeholders seeking to successfully integrate AI into auditing:

Maintain human oversight and professional skepticism: Even as AI takes over routine tasks, auditors must continue to showcase strong oversight over the outputs of AI. Firms should reinforce policies that all AI-generated are verified by a human auditor before being used in critical auditing decisions. This includes implementing routine checkpoints where auditors check AI results against other evidence and try to apply their professional judgment. Making sure that the auditor remains accountable for the final judgment will help maintain audit quality and public trust.

Redefine audit processes and roles: Organizations may need to change certain auditing tasks and job descriptions to implement AI as good as possible. Since AI can automate data-heavy procedures, audit teams should reorganize responsibilities in a way that auditors spend less time on mechanical tasks and more on planning, analysis and investigation. By actively changing roles and processes, firms can make sure that the efficiency gains from AI translate into improved audit effectiveness, with human insight focused on where it adds the most value.

Create an AI-embracing but cautious culture: the management of change is key to encourage AI adoption in a traditionally conservative field. Audit leaders should promote a culture that views AI as an assistive partner and encourage sharing-knowledge between tech-savvy staff and those more hesitant. From our auditors we understood that the older generation may be more hesitant to embrace the new technology and thus were more skeptical.

8. LIMITATIONS AND FUTURE RESEARCH RECOMMENDATIONS

Like any study, this research has multiple limitations that must be acknowledged when interpreting the results. First, the sample size and scope of the study limits the generalizability of the results. We conducted in-depth interviews with only five auditors, all of whom worked at large international audit firms (Big four). While these participants did provide rich qualitative insights, a sample of this size is not statistically representative of the entire auditing profession. The experiences and perceptions captured in this study may change based on the context, for example, auditors in smaller firms, different countries, or non-Big-four environments might face with more challenges or have varying attitudes towards the implementation of AI. Because all interviewees were self-selected auditors who had some exposure to AI tools, there is a possibility of selection bias; auditors who were less familiar or comfortable with AI might not be reflected in our sample. As a qualitative study focused on a specific group at a specific point of time, the results are more exploratory rather than being universally generalized. Future research with a larger and more diverse sample of auditors could test whether these findings hold across the profession of auditing.

Second, the rapidly evolving nature of AI technology presents a moving target for research. The landscape of AI tools in auditing is changing quickly; new algorithms, features, and practices emerge every year. Our study provides a snapshot based on the state of AI in auditing as of 2024-2025. It is possible that some observations will change as technology advances or as auditors gain more experience with these tools. For example, improvements in AI explainability or accuracy could slowly increase auditors' trust in automated systems, or new regulations might change the structure of accountability for the usage of AI. Therefore, readers should be cautious in using these findings too far into the future. Changing standards and tools could reduce some of the challenges identified or create new ones. Lastly, as with any interview-based research, there is a reliance on self-reported data. The statements of the participating auditors' behaviors and attitudes might be biased due to exaggeration, recall errors, or the desire to present themselves in a favorable position. While we took steps to examine the answers and cross-check themes across interviews, the qualitative approach inherently involves subjective interpretation both by the participants and the researcher.

In light of these limitations, the results should be viewed as experimental and contextual. The results open up important questions and patterns that need further investigation rather than definitive conclusions for all auditors. Future research could build on this work by expanding the sample across different regions and firm sizes, conducting studies to see how the auditor-AI relationship evolves over time, or using observational methods to make sure there is no self-reported data. By addressing these limitations, other studies can provide more robust and generalizable evidence on the impact of AI in auditing. While AI is still developing, ongoing research and adaptation will be necessary to fully understand and guide the change of auditors' roles in the current age.

8.1 Conclusion

This thesis aimed to explore how the integration of artificial intelligence into auditing processes affects the roles, tasks, and decision making of human auditors. The research question was: *"How does the integration of artificial intelligence into auditing processes affect the roles, tasks and decision-making of human auditors?"* Through five semi-structured interviews with auditors from the Big Four companies, the study found that AI is reshaping the works auditors performed. This happened by

giving AI much of the automated routine tasks and allowing auditors to focus more on high-value, analytical activities. These shifts in tasks have in turn expanded the tasks performed by the auditors by moving them towards more advisory and supervisory functions than aligns with their expertise.

Importantly, all interviewees agreed that AI cannot replace human auditors completely; essential activities like critical thinking, professional skepticism, and final judgement remain in human hands. Auditors in the study described AI as a powerful assistant or “team member” that handles repetitive work and provides useful insights. In the end however, the responsibility still ended up at the human auditor rather than the AI assistant. In practice, this means that auditors can use AI for analyses into their audits to improve efficiency and insights, but they will have to consistently double-check AI outputs and use their own judgment before making a final decision. Overall, the findings answer the research question by showing that AI’s integration into the industry has changed tasks , while reinforcing that human expertise and accountability remains in the hands of the auditor.

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APPENDIX A

Interview guide

Important to note: Before every interview, respondents were asked for their consent regarding the processing of data and recording the interview. This was done by a consent form.

Every interview starts with introductions. The researcher introduces themselves and the research. The participants then introduce themselves and their function and organization they work for.

General background

Question 1: How many years of professional experience do you have in the field of auditing?

Question 2: Which specific AI tools or technologies are currently integrated into your audit processes?

Question 3: For how long have these AI tools been utilized in your organization? Was their adoption characterized by a direct implementation or gradual integration?

Changes in roles and tasks

Question 4: In what ways has the integration of AI transformed your daily responsibilities as an auditor?

Question 5: Which audit tasks have been automated due to AI implementation, and which new responsibilities have emerged as a result?

Question 6: In your opinion, has the use of AI enhanced the quality and/or efficiency of your audit work? Please elaborate.

Skills and learning

Question 7: What new competencies or skills have you had to acquire in order to effectively utilize AI tools in your audit work?

Question 8: Has your organization provided training or support to facilitate your adaptation to AI technologies?

Question 9: How confident are you in interpreting, evaluating, and applying the results generated by AI systems?

Human-AI collaboration

Question 10: To what extent does AI play a role in your routine audit activities?

Question 11: How are responsibilities and tasks divided between yourself and AI systems during the execution of an audit engagement?

Accountability and Decision-making

Question 12: How comfortable are you in assuming responsibilities for audit decisions that include input from AI systems?

Sociotechnical and organizational factors

Question 13: In what ways has your organization's culture or structure evolved in response to the integration of AI technologies?

Question 14: Have you seen any challenges, resistance or concerns among colleagues about the adoption of AI in auditing?

Question 15: In your assessment, how effectively does your organization balance technological advancements with the human elements of the audit process?

Job crafting and future outlook

Question 16: Have you redefined your job responsibilities as a consequence of AI integration?

Question 17: Do you see AI as a potential threat to your role, or more as an opportunity to engage in more meaningful or value-adding activities?

Organizational culture and adaptation

Question 18: How has your audit team or organization adapted its culture or internal processes following the integration

Question 19: Have you or your team experienced any resistance, hesitation, or concern regarding the use of AI? If so, how were these challenges addressed?

11. APPENDIX B – DEDUCTIVE CODING

The following tables present a deductive coding summary based on predefined categories derived from the research framework. Each participant’s response was categorized into themes such as task elimination, Trust in AI, resistance to change, etc. This approach made it possible to conduct a systematic and consistent analysis across all interviews.

Participant (Years)	Quote	Theme	Framework
Participant 1 (9 years' experience) Junior manager	<i>“the original document that it mentioned. once it provided me a source, I will still look for it in another like the original document it mentioned. I also just use it for like emails just to like make my emails more professional. So it's just that, but mostly I'm just asking for sources or like some questions that I am unsure of. It's mostly how I use it.”</i>	Task elimination	Job crafting theory
Participant 1 (9 years' experience) Junior manager	<i>Now I use AI even for tasks like drafting client emails; for example, I ask it to phrase a message clearly before sending.</i>	Task Expansion	Job Crafting Theory
Participant 1 (9 years' experience) Junior manager	<i>“It's more of like verification that AI did it correctly because you can't, it's not really that you can't trust it yet, but of course, AI is limited on what you set it up for, like based on what knowledge you input it, that's all it knows.”</i>	Trust in AI	Human–AI Teaming
Participant 1 (9 years' experience) Junior manager	<i>Okay, so it's more as a supportive tool rather than actually taking certain tasks off your because from what I heard or maybe maybe that like. Yes.</i>	Decision Ownership	Accountability and Decision-making with AI
Participant 1 (9 years' experience) Junior manager	<i>Okay, so it's more as a supportive tool rather than actually taking certain tasks off your because from what I heard or maybe maybe that like. Yes.</i>	AI as a Teammate	Human–AI Teaming
Participant 1 (9 years' experience) Junior manager	<i>I gave AI, but the other part is mostly just supportive tool to just enhance the way I structure things, I guess.</i>	Organizational Support	Sociotechnical System Perspective
Participant 1 (9 years' experience) Junior manager	<i>Younger staff use AI my office embrace AI quickly, but some of the older auditors are more hesitant to use it.</i>	Cultural Adaptation	Sociotechnical System Perspective

Participant 1 (9 years' experience) Junior manager	<i>We only use the official platform because it has security measures; I wouldn't put confidential data into an unregulated AI.</i>	Ethical Considerations	Accountability and Decision-making with AI
Participant 1 (9 years' experience) Junior manager	<i>Yeah, at least maybe for summary, I can rely on it. But if I'm looking for sources or like I'm asking questions, I need to verify those because I don't when I present a source to someone or when I explain things to someone, I cannot just explain it to them.</i>	Resistance to Change	Sociotechnical System Perspective
Participant 1 (9 years' experience) Junior manager	<i>Actually, it's just more on me asking things like sources. So like if I am like I encountered an issue at work, then I needed to find sources ASAP. And for example, that's for Dutch regulation, which I'm not really familiar with.</i>	Perceived Benefits	Human-AI Teaming
Participant 2 (8 years' experience) senior staff	<i>I just give AI our raw data and it handles tasks like preliminary analysis automatically.</i>	Task elimination	Job crafting theory
Participant 2 (8 years' experience) senior staff	<i>I don't need to do the repetitive task. So now I can focus on work that is more challenging, that has more judgment, that require more brain power. I have the repetitive task.</i>	Task Expansion	Job crafting theory
Participant 2 (8 years' experience) senior staff	<i>I only use the AI for rough ideas, since I don't trust it enough to act on its output without checking.</i>	Trust in AI	Human-AI Teaming
Participant 2 (8 years' experience) senior staff	<i>AI suggestions inform me, but I still make the final call; I'm in charge of the audit outcomes.</i>	Decision Ownership	Accountability and Decision-making with AI
Participant 2 (8 years' experience) senior staff	<i>It's like having an on-demand advisor that guides me with information whenever I need it.</i>	AI as a Teammate	Human-AI Teaming
Participant 2 (8 years' experience) senior staff	<i>Now there is always a training, introductory training, how it works, how the application works. I mean, after you get used to it, then it's self-explanatory actually. But in the beginning, you get an introductory training.</i>	Organizational Support	Sociotechnical System Perspective
Participant 2 (8 years' experience) senior staff	<i>I've noticed juniors use ChatGPT for quick</i>	Cultural Adaptation	Sociotechnical System Perspective

	<i>answers, but senior auditors largely ignore these new tools.</i>		
Participant 2 (8 years' experience) senior staff	<i>But our own head start is just within the light. at least, I don't know if you are aware, but as accountants, we have to be confidential with client information. So let's say I wanted to translate certain documents for me. That document might be confidential. So we don't want to the risk that, you know, if someone else give similar command that input from that document might be used to answer that command.</i>	Ethical Considerations	Accountability and Decision-making with AI
Participant 2 (8 years' experience) senior staff	<i>Initially I was hesitant, but after using it I see its benefits; there was still a bit of pushback.</i>	Resistance to Change	Sociotechnical System Perspective
Participant 2 (8 years' experience) senior staff	<i>How did we determine there is 10 euros on this bank account? By checking the bank statement or we look at the banking application and we saw there was 10 euros. So DataSniper make it simple and efficient for us by just when you use DataSniper, can snip the details on the bank statement, for instance, your name.</i>	Perceived Benefits	Human–AI Teaming
Participant 3 (1.5 years' experience) junior auditor	<i>It depends on your work because sometimes I'm just doing the if I'm just doing a working paper I will just do it by myself But if I have to like the important email to send I will use a ***** to help me and for and also for some work like Summarize the ***** so then ***** is really helpful to use the summarize the meetings because if you have to go through all the meetings it takes a lot of time</i>	Task Elimination	Job Crafting Theory
Participant 3 (1.5 years' experience) junior auditor	<i>I don't need to do the repetitive task. So now I can focus on work that is more challenging, that has more judgment, that require more brain power. I have the repetitive task.</i>	Task Expansion	Job Crafting Theory

Participant 3 (1.5 years' experience) junior auditor	<i>We had a short session about regarding ***** but I'm not really sure. Cause I remember someone introduced the ***** to us to say it's very confidential and you can trust it.</i>	Trust in AI	Accountability and Decision-making with AI
Participant 3 (1.5 years' experience) junior auditor	<i>Yeah, I always check it again because it's related to work. And sometimes I feel that AI is not smart. So you have to check it by yourself again. And sometimes also depends on the way you ask the question. So the answer might be different. So I will always check.</i>	Decision Ownership	Accountability and Decision-making with AI
Participant 3 (1.5 years' experience) junior auditor	<i>Yeah, and more like sometimes you are not sure about your documentation. So like before the history, I might just go to the senior to check my documentation, but that's not something you want to check with your senior too, too often. So by using history, think it's more like a self reflection.</i>	AI as a Teammate	Human-AI Teaming
Participant 3 (1.5 years' experience) junior auditor	<i>We had a short session about regarding ***** but I'm not really sure. Cause I remember someone introduced ***** to us to say it's very confidential and you can trust it. It's not like judgeability, but I think there is like the session regarding ***** but I don't remember I have attended that.</i>	Organizational Support	Sociotechnical System Perspective
Participant 3 (1.5 years' experience) junior auditor	<i>Actually, everyone here has been quite open to it. Like I can see some of my colleagues using ***** to adjust their emails. And I also heard like the manager will say it's better to use ***** sometimes to summarize your meetings because it's more efficient.</i>	Cultural Adaptation	Sociotechnical System Perspective
Participant 3 (1.5 years' experience) junior auditor	<i>We had a short session about regarding ***** but I'm not really sure. Cause I remember someone introduced ***** to us to say it's very confidential and you can trust it.</i>	Ethical Considerations	Accountability and Decision-making with AI

Participant 3 (1.5 years' experience) junior auditor	<i>Some colleagues who used to not trust **** do trust it now more</i>	Resistance to Change	Sociotechnical System Perspective
Participant 3 (1.5 years' experience) junior auditor	<i>I think more efficient and sometimes for the email correction, maybe increase the quality.</i>	Perceived Benefits	Human–AI Teaming
Participant 4 (1.5 years' experience) junior auditor	<i>I just put the files in **** and ask it to summarize this in the template, and it directly summarizes the meeting minutes for us.</i>	Task Elimination	Job Crafting Theory
Participant 4 (1.5 years' experience) junior auditor	<i>I put my draft email in ***** and ask, "Can you make it more professional and easier to understand?" Then next time I follow what it gave me.</i>	Task Expansion	Job Crafting Theory
Participant 4 (1.5 years' experience) junior auditor	<i>I don't trust the AI that much; I still think we need to work based on our professional judgment.</i>	Trust in AI	Accountability and Decision-making with AI
Participant 4 (1.5 years' experience) junior auditor	<i>I still don't think the AI can replace human auditors; we're still responsible for the final decision.</i>	Decision Ownership	Accountability and Decision-making with AI
Participant 4 (1.5 years' experience) junior auditor	<i>It's also helping me educationally to guide me... that's a good way to use AI as well.</i>	AI as a Teammate	Human–AI Teaming
Participant 4 (1.5 years' experience) junior auditor	<i>Yes, and then we will have regular training for that. But for *****, it's just like a searching platform, like ChatGPT. I don't think that people will need to be educated to use it.</i>	Organizational Support	Sociotechnical System Perspective
Participant 4 (1.5 years' experience) junior auditor	<i>I've heard the older auditors are not very trusting of AI; they still do things by themselves</i>	Cultural Adaptation	Sociotechnical System Perspective
Participant 4 (1.5 years' experience) junior auditor	<i>***** is basically ChatGPT but with regulations to protect the information that's been put inside.</i>	Ethical Considerations	Accountability and Decision-making with AI
Participant 4 (1.5 years' experience) junior auditor	<i>I don't think it will decrease the need for auditors... because there's still a big need for people.</i>	Resistance to Change	Sociotechnical System Perspective
Participant 4 (1.5 years' experience) junior auditor	<i>That's not only efficient; it often produces higher-quality results than I could on my own.</i>	Perceived Benefits	Human–AI Teaming
Participant 5 (4 years' experience) Senior staff	<i>For example, I have AI summarize routine reports – what used to be hours of work now is done instantly.</i>	Task Elimination	Job Crafting Theory

Participant 5 (4 years' experience) Senior staff	<i>Exactly, exactly. think like you could let AI do a lot of things, a lot of work which you could outsource in general, what gives you is that you get a space, get room to just think about the output and think about what could.</i>	Task Expansion	Job Crafting Theory
Participant 5 (4 years' experience) Senior staff	<i>And they also were critical about the output. please check it, please check it every time. But people, let me say it that way, like...</i>	Trust in AI	Accountability and Decision-making with AI
Participant 5 (4 years' experience) Senior staff	<i>And they also were critical about the output. please check it, please check it every time. But people, let me say it that way, like... People know the risks of using AI. But when we see nowadays that it could be very, it went very fast and it's going very fast. So what I see is that people now are more aware of the risks of AI comparing with three years ago.</i>	Decision Ownership	Accountability and Decision-making with AI
Participant 5 (4 years' experience) Senior staff	<i>Sure, because if I look around me, everybody thinks, well, I could answer questions, generate pictures, and that's it. But it can be more than that.</i>	AI as a Teammate	Accountability and Decision-making with AI
Participant 5 (4 years' experience) Senior staff	<i>So when we get that we get also a training from UI itself like how to deal with this, which data could you share, which not, what are the functionalities, how could you use it in efficient and effective way.</i>	Organizational Support	Sociotechnical System Perspective
Participant 5 (4 years' experience) Senior staff	<i>I think the awareness, when was introduced, everybody was enthusiastic, including me and everybody, guess, about the opportunities and everything. And they also were critical about the output.</i>	Cultural Adaptation	Sociotechnical System Perspective
Participant 5 (4 years' experience) Senior staff	<i>Exactly, so it doesn't send data, it gets data from *****, but it doesn't share any data from our side. So I don't know about channels, how IT arranged that, but this is actually the background of it.</i>	Ethical Considerations	Accountability and Decision-making with AI

Participant 5 (4 years' experience) Senior staff	<i>Well, it could perform a lot of procedures, but it must be also in line with what we are asking. until that, I think that, let's say that way, I think that the critical part or the critical attitude, you got, AI cannot take that over.</i>	Resistance to Change	Accountability and Decision-making with AI
Participant 5 (4 years' experience) Senior staff	<i>Well, not specifically a financial statement because we do not share that even to the UI chatbot. mostly when you want to make sure that or when you are looking for a certain topic within IFRS or the area of the Dutch GAAP. So we ask, where do I find about this topic? Then they... it gives you the reference and then you will check it at the handbook or something like that. that's one of the uses, writing emails, summarize a lot of texts for instance. So this sort of stuff.</i>	Perceived Benefits	Human-AI Teaming

APPENDIX C – DEDUCTIVE CODEBOOK

The deductive codebook defines the predefined categories and criteria used to systematically code and analyze the interview data.

Code	Description	Inclusion Criteria	Exclusion Criteria
Task Elimination	Situations where AI reduces or eliminates work tasks previously performed by employees.	Mentions of AI automating specific audit tasks, e.g. summarization, data extraction, translation.	Discussions on AI adding new tasks.
Task Expansion	Situations where AI creates new tasks or changes job roles.	Mentions of cross-checking AI outputs, learning to use AI, adapting to AI-generated changes.	Fully automated tasks without added responsibility.
Decision Ownership	Who ultimately makes decisions when AI is involved.	Statements about human auditors retaining responsibility, final checks, or AI being supportive only.	Trust in AI alone without human oversight.
Trust in AI	Levels of trust or distrust towards AI.	Positive or negative statements about trusting AI outputs, concerns about reliability or accuracy.	General opinions about technology or unrelated concerns.
Cultural Adaptation	Changes in team dynamics, communication, or workplace culture due to AI integration.	Statements about communication changes, teamwork adaptations, role shifts, language support.	Individual opinions unrelated to team behavior.
Ethical Considerations	Ethical issues, regulatory compliance, and risk awareness related to AI use.	Mentions of compliance checks, regulatory approvals, ethical concerns about AI decisions.	Technical issues unrelated to ethics.
Resistance to Change	Initial resistance or openness to AI adoption.	Statements about hesitation, skepticism, or immediate acceptance of AI tools.	Technical discussions without mention of adoption attitudes.
Perceived Benefits	Positive outcomes from AI adoption.	Statements highlighting efficiency, quality improvements, time savings, workload reduction.	General opinions without mentioning benefits.