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The Global Landscape of Artificial Intelligence-Based Auditing: A Literature Review and Philosophical Analysis

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ABSTRACT

This study aims to map the global landscape of artificial intelligence (AI)-based auditing through a literature review and philosophical analysis to understand the impact of AI adoption in auditing, ethical challenges and risks, auditor readiness, and the future direction of auditing research. This study employs a systematic literature review (SLR) using the PRISMA guidelines, with qualitative synthesis of the selected studies. A total of 19 articles from Scopus-indexed journals were identified through searches conducted using the Publish or Perish 8 application. Bibliometric keyword mapping was also conducted using VOSviewer. The analysis reveals a predominance of AI topics focused on utility and economic efficiency, such as reduced audit costs and enhanced accounting information. However, a literature gap was identified regarding the ethical and governance aspects of AI. Philosophically, the use of AI raises the black box problem, which hinders epistemological transparency and creates axiological dilemmas regarding moral responsibility in the event of system failure.

Keywords: Artificial Intelligence; Audit; Auditor Readiness; Challenges; Ethical Risks; Philosophy

INTRODUCTION

Artificial Intelligence (AI) is a system designed to emulate human cognitive capabilities, ranging from speech recognition to experience-based decision-making. In the audit profession, digital transformation has reached a critical juncture through the widespread adoption of AI, which not only transforms technical tools but also brings about epistemological changes in how financial truth is identified. This phenomenon has fundamentally shifted the audit paradigm; the audit process is no longer limited to verifying transactions but encompasses a comprehensive evaluation of an organization's infrastructure, systems, policies, and operations to ensure effectiveness, security, and compliance with applicable legal standards (Li & Goel, 2025b). Technically, AI plays a role in optimizing data processing, building logical assumptions, and generating accurate predictions that exceed the capabilities of conventional human cognition (Bose et al., 2022; Li & Goel, 2025a, 2025b). On the other hand, the rapid implementation of AI systems has triggered various risks, particularly regarding a lack of algorithmic transparency, potential ethical violations, accountability, fairness, and the emergence of previously unforeseen negative impacts (Laine et al., 2024; Murikah et al., 2024).

According to Schilke and Reimann (2025), although AI disclosure is often touted as an ethical transparency practice, it paradoxically erodes trust. This challenges prevailing assumptions and underscores the potential negative impact of transparency on trust. This transformation demands that the auditing profession shift away from relying on algorithms and also requires critical thinking regarding the validity of truth generated by machines. This is particularly important given that the essence of auditing is fundamentally a decision-making practice based on moral considerations and professional skepticism regarding human cognitive aspects (Hurtt, 2010). The stages of cognitive-moral development are one of the determining factors in ethical decision-making behavior. The higher a person's level of cognitive morality, the greater their respect for the rights of others (Habbe et al., 2019).

These developments also raises philosophical and epistemological issues because the use of AI algorithms in auditing can create a black box scenario, that is, a decision-making process that is difficult for humans to understand, trace, and adequately explain. In the context of auditing, this is critical because audit judgments require not only results that appear correct but also justifications that are professionally accountable and transparent. Thus, reliance on AI does not merely raise technical issues but also shifts the foundation of audit truth, from truth that can be tested through human explanation and justification to outputs that may be accurate but are difficult to verify epistemically. Consequently, the primary issue with AI in auditing lies in the tension between predictive efficiency and the accountability of knowledge. From an axiological perspective, the shift of authority from human auditors to AI-based audit systems raises value-related issues, particularly when the system fails to detect financial anomalies, as moral responsibility becomes difficult to clearly allocate between humans and machines (Qiu et al., 2026). The use of AI without an adequate ethical framework risks fostering a reliance on technological determinism, thereby weakening the auditor's professional judgment and making issues of accountability and professional independence increasingly vulnerable to disruption (Wiyantoro et al., 2025).

This study conducts a systematic literature review to map the global landscape of AI-based auditing by analyzing research data from 2015 to 2025. The primary focus of this study is on the impact of AI adoption in auditing, ethical challenges and risks, auditor readiness, and the future direction of audit research. Furthermore, this study not only evaluates technical efficiency but also offers a philosophical perspective.

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LITERATURE REVIEW

The Evolution and Paradigm Shift in Audit Truth

Traditionally, auditing has been defined as a systematic process for obtaining and evaluating objective evidence regarding statements about economic actions or events, in order to assess the degree of conformity between those statements and established criteria and to communicate this to stakeholders (Sofia, 2024). As technology advances, the audit model has shifted from data verification based on historical cutoff dates toward a continuous audit model that involves real-time monitoring of risks and business processes (Lombardi et al., 2014).

The integration of AI does not merely transform technical tools but triggers an epistemological shift in the methodology for identifying financial truth (Issa et al., 2016; Murikah et al., 2024). AI's ability to optimize data processing, construct logical assumptions, and generate accurate predictions surpasses conventional human cognition (Bose et al., 2022; Li & Goel, 2025a, 2025b). However, this transition challenges traditional assumptions about how audit truth is validated.

The Black Box Problem and the Epistemology of Audit Knowledge

From an epistemological perspective, AI algorithms (such as machine learning and natural language processing/NLP) often give rise to the black box phenomenon, that is, decision-making processes that are difficult for humans to understand, track, and explain rationally (Mellyzar et al., 2024). This creates a tension between predictive efficiency and knowledge accountability. Machine outputs may be statistically accurate, but they are difficult to verify epistemically if the reasoning behind them is not transparent. As a result, auditors are required to possess a high level of critical thinking skills to test the validity of machine-generated truth, as the essence of auditing remains rooted in professional skepticism (Hurtt, 2010).

AI Auditability and Governance

To bridge the gap between algorithmic outputs and audit reliability, the literature emphasizes the concept of AI auditability (Li & Goel, 2025a, 2025b). This concept encompasses specific measures related to data governance processes and model explanation measures (Li & Goel, 2025a, 2025b). Without adequate auditability, the adoption of AI risks devolving into pure technological determinism that erodes professional autonomy (Wiyantoro et al., 2025). Supporting technologies such as Knowledge Graphs (KG) are beginning to be explored structurally to integrate the collection, analysis, and retrieval of audit data to ensure system transparency (Waltersdorfer & Sabou, 2025). Related research has also examined blockchain as an emerging accounting technology for strengthening transparency, accountability, and audit practice (Prasasti et al., 2025).

Axiology, Kantian Moral Autonomy, and Auditor Readiness

From an axiological perspective, the transfer of authority from human auditors to AI-based systems raises a moral responsibility dilemma when the system fails to detect financial anomalies or fraud (Qiu et al., 2026). Referring to Immanuel Kant's moral philosophy framework (Risepdo et al., 2023), technological determinism without an ethical foundation threatens auditors' moral autonomy, whereby actions should be based on rational moral principles rather than controlled by the outputs of automated systems. The level of auditors' moral cognition, as outlined by Habbe et al. (2019), is a key determinant of ethical decision-making behavior and respect for professional integrity. Evidence from Indonesian tax auditors also indicates that information technology use can improve audit quality and mediate the effects of accountability and professional experience (Rabiyah et al., 2026). Therefore, human oversight alongside automation, as

well as enhancing readiness through guidelines and training for IT auditors (Almaqtari et al., 2024; Li & Goel, 2025a; Wiyantoro et al., 2025; Youssef et al., 2025), are absolute prerequisites in this study.

RESEARCH METHOD

This study was conducted using the Systematic Literature Review (SLR) method. SLR is a systematic research approach aimed at synthesizing scientific literature from previous studies to answer specifically formulated research questions (Azarian et al., 2023). The literature identification process was carried out using the Publish or Perish 8 application with relevant search keywords, namely “AI in Auditing”, “AI and Audit”, and “Artificial Intelligence and Audit” to identify articles aligned with the study’s focus from 2015 to 2025 and published in Scopus-indexed journals (see Figure 1). This was done to ensure transparency and reproducibility in the selection of research data.

This study followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol to guide the structured article selection process, from initial identification and screening to eligibility assessment and final inclusion. Through this rigorous selection, 19 articles (see Figure 2) were analyzed to address the research question (RQ) by examining how artificial intelligence influences audit effectiveness, efficiency, and overall audit quality.

Figure 1. Stages of Literature Search in Scopus Journals Using Publish or Perish 8

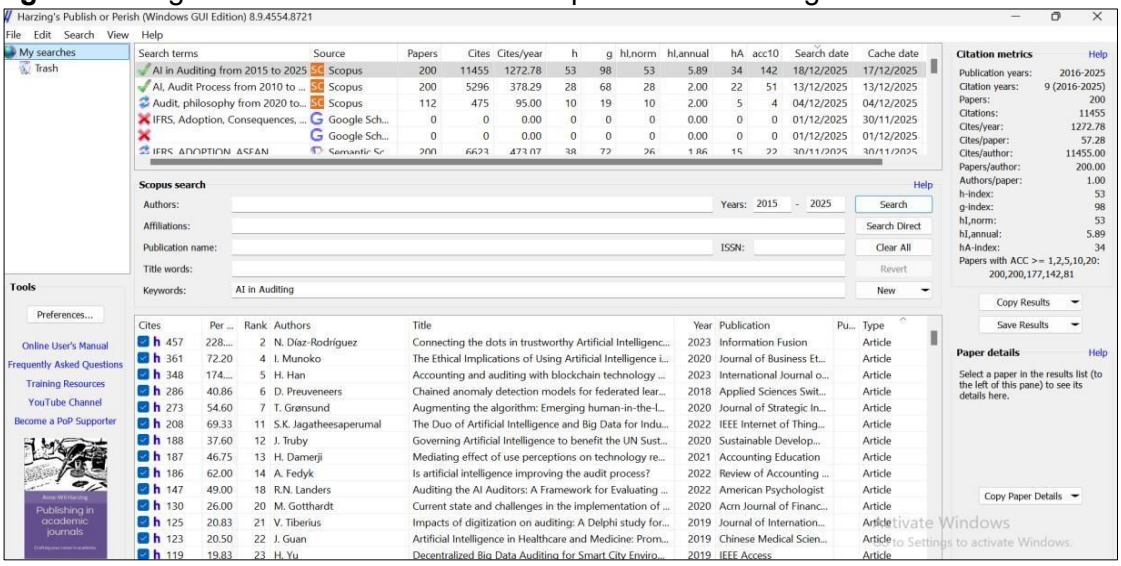
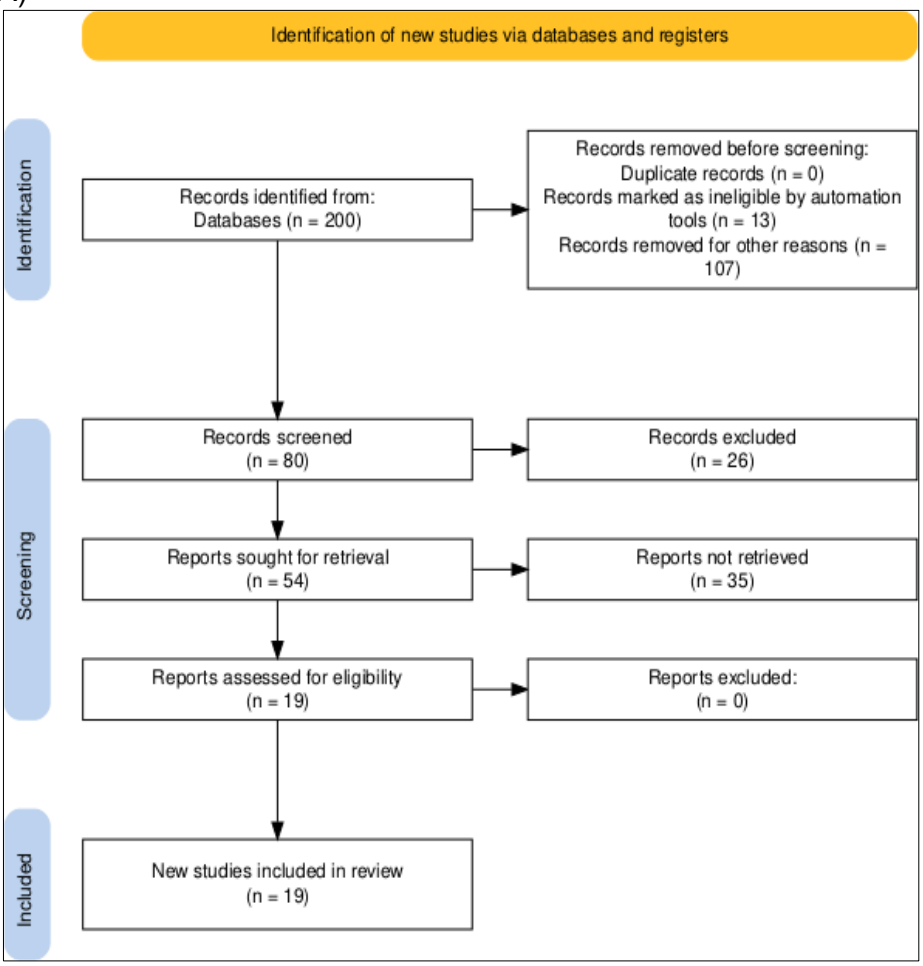


Figure 2. Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA)



Sarkis-Onofre et al. (2021) used the PRISMA guidelines and their extensions to write review protocols or reports, optimize reporting quality, and make the peer-review process more efficient. Transparent and comprehensive reporting is a crucial component of good research, as it enables readers to assess key issues regarding the conduct of the study. Furthermore, the disclosure of information in research reports is an absolute requirement to enable future replication of the study by other researchers.

RESULTS

This study discuss empirical evidence related to auditing and AI globally by reviewing 19 selected articles from Scopus-indexed journals from 2015 to 2025. The analysis was conducted comprehensively to answer the research question, focusing on how AI impacts audit effectiveness, efficiency, and quality, alongside related dimensions such as ethical challenges and risks, auditor readiness, future research directions, and a philosophical review of AI-based auditing.

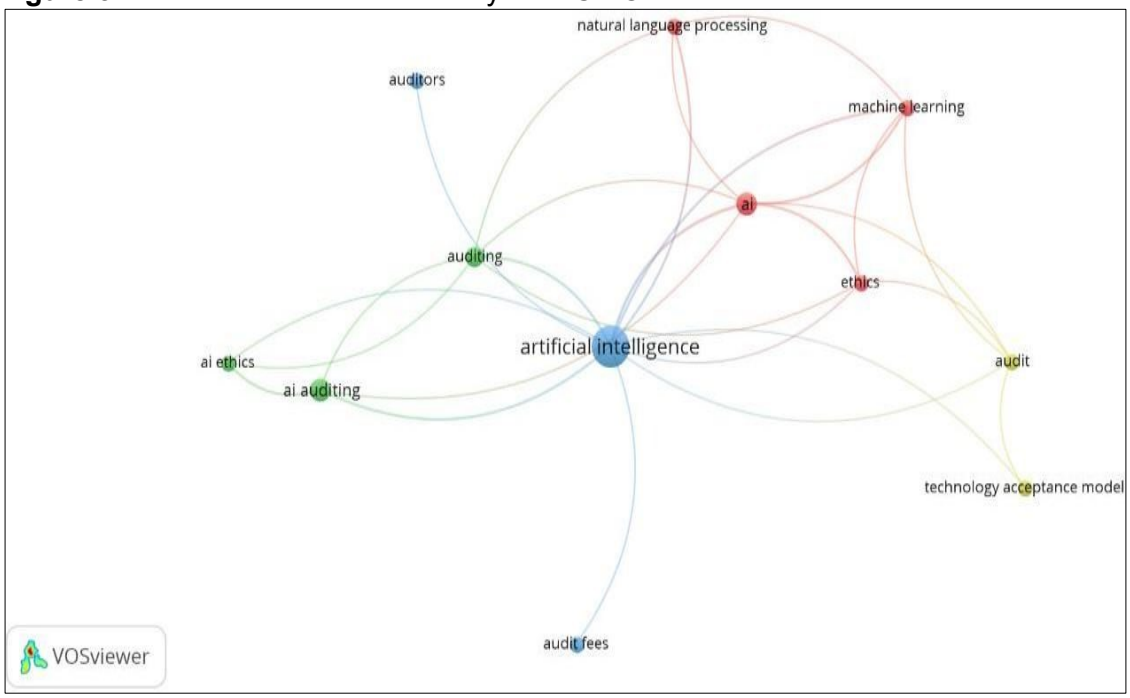
Bibliometric Mapping of AI-Based Auditing Research

Table 1. Tabulated Mapping of Cluster Data from the VOSviewer Analysis

Cluster		Links	Total Link Strength	Occurrences
1	AI	7	11	4
	Ethics	5	6	2
	Machine Learning	5	7	2
	Natural Language Processing	4	5	2

2	AI Auditing	4	6	4
	AI Ethics	3	4	2
	Auditing	6	7	3
3	Artificial Intelligence	11	17	13
	Audit Fees	1	1	2
	Auditors	1	1	2
4	Audit	5	5	2
	Technology Acceptance	2	2	2

Figure 3. Network Visualization of Keyword Co-Occurrence



Based on bibliometric analysis (see Figure 3 and Table 1), this study identify gaps in the focus of audit and AI development. Current academic literature is dominated by the topic of artificial intelligence, with a total link strength of 17 and 13 occurrences. This indicates that researchers' attention remains focused on aspects of utility and economic efficiency, such as the impact of AI on audit fees (Lai, 2025). Furthermore, there is a gap in the ethics cluster, where the terms "AI ethics" and "AI audit" appear only infrequently, two to four times. This gap indicates that the development of AI governance and ethical frameworks within the auditing profession remains limited compared to its technical advancements (Lai, 2025; Li & Goel, 2025a; Murikah et al., 2024; Qader & Cek, 2024).

The Impact of Artificial Intelligence (AI) Adoption in Auditing

The integration of artificial intelligence has brought about significant transformations in the audit landscape, offering opportunities to improve audit efficiency and quality. The implementation of AI-based audits is currently largely driven by the auditee's organizational objectives or specific industry requirements (Li & Goel, 2025a, 2025b). Empirical evidence indicates that the adoption of AI significantly reduces audit costs. Research by Lai (2025) shows that the application of AI reduces information asymmetry and improves the quality of accounting information, thereby lowering audit fees.

In addition to economic aspects, the adoption of AI also impacts audit quality through the optimization of data processing. According to Qader and Cek (2024), the use of AI in the financial systems of Turkish companies enhances the effectiveness of the audit process and improves financial reporting in the detection of fraud. Research findings by Fedyk et

al. (2022) and Wassie & Lakatos (2024) indicate that investment in AI helps improve audit quality and reduce costs. Abdullah et al. (2024) note that AI technology helps businesses enhance their efficiency, accuracy, and decision-making capabilities, resulting in improved financial reporting and audit processes. This effectiveness systematically leads to improved reliability of financial statements and compliance with applicable legal standards. Therefore, the integration of AI is not merely a change in tools but a strategic development that enhances the added value of the auditing profession in safeguarding the integrity of financial information in the digital age.

Based on the above discussion, the adoption of artificial intelligence in the field of auditing goes far beyond mere technological modernization; rather, it represents a strategic leap that redefines the role of the modern auditor. The presence of this advanced technology enables accounting professionals to shift their focus from repetitive administrative tasks toward in-depth, high-value data analysis. By improving the accuracy of risk detection and optimizing work efficiency, the quality of financial oversight can be significantly enhanced amid the complexities of contemporary business. This transformation directly strengthens public confidence in market transparency and the integrity of corporate financial reports. Ultimately, auditors who are able to effectively integrate artificial intelligence will become a cornerstone in maintaining credibility and safeguarding the current digital economic ecosystem.

Challenges, Ethical Risks, and Auditor Readiness

Despite the potential and benefits of adopting AI in auditing (Lai, 2025; Qader & Cek, 2024), the implementation of AI in auditing still faces various obstacles. These obstacles are related to ethical and transparency issues. According to Laine et al. (2024), AI is considered ethical when evaluated based on established ethical principles. AI audits are expected to ensure that AI systems operate fairly, effectively, and in accordance with ethical standards such as fairness. According to Kokina et al. (2025) and Li & Goel (2025a, 2025b), barriers to AI adoption include transparency and accountability, AI bias, data privacy, as well as system resilience and reliability. Research by Murikah et al. (2024) and Wiyantoro et al. (2025) highlights technical and human biases, including data shortages, demographic homogeneity, and cognitive biases. Qiu et al. (2026) underscore the need for systematic audits of alignment, content moderation, information suppression, and censorship practices implemented in widely adopted AI models to ensure transparency, accountability, and access to unbiased information obtained through the use of these systems. According to Li and Goel (2025a, 2025b), addressing these challenges requires specific AI auditability measures, particularly regarding data governance processes and model explanation measures.

Apart from ethical challenges, the readiness and competence of auditors are key factors. IT auditors must possess knowledge of AI and specialized competencies in evaluating AI-driven processes (Almaqtari et al., 2024; Wiyantoro et al., 2025; Youssef et al., 2025). The importance of auditor competence is underscored by the fact that the groundwork for establishing the parameters of this research has yet to be fully laid (Li & Goel, 2025a), meaning that risks within AI systems cannot yet be comprehensively addressed. This highlights the need for guidelines and training programs to support IT auditors.

Future Directions in Audit Research

In addition to artificial intelligence, other technologies are also shaping the future of auditing. Machine learning applications, such as random forests and logistic regression, are used to identify irregular audit opinion selection practices (opinion shopping) and predict fraud in audits (Wang et al., 2025). Furthermore, they are used to identify modified audit reports with going-concern qualifications (Hedback, 2025). Furthermore, KG are being explored as a structured and integrated approach to address the

complexity of AI systems in terms of the collection, integration, analysis, and retrieval of audit data, which can enhance audit capabilities and the transparency of AI systems (Waltersdorfer & Sabou, 2025).

In the face of this transformation, continuous digital audit innovation is emphasized as a key factor in helping audit firms adopt digitalization and improve the quality of e-audits (Wiyantoro et al., 2025). To achieve this, it has been proposed that professional service firms, such as the Big Four, establish and leverage R&D services to address the challenges of AI adoption (Youssef et al., 2025). At the policy level, the findings of this study encourage policymakers to adopt a balanced approach between performance benefits and ethical considerations, as well as to develop policies and regulations that promote the adoption of information audit technologies. Overall, periodic AI audits and human oversight accompanied by automation are recommended to assess and ensure the reliable and socially beneficial integration of AI (Murikah et al., 2024).

This relationship underscores that while AI is capable of optimizing data processing and generating accurate predictions, the technology does not possess the ability to make moral judgments or exercise professional skepticism, which are critical aspects of auditing. Without an ethical foundation, the use of AI risks treating the audit process merely as a technical tool, whereas financial integrity must be upheld as the goal to fulfill responsibilities toward stakeholders. Therefore, human oversight alongside automation is an absolute requirement to ensure that AI integration remains aligned with the values of fairness and professional accountability.

DISCUSSION

Artificial Intelligence-Based Audits from a Philosophical Perspective

The philosophy of auditing is essentially a discussion closely related to the epistemology of science. In understanding the development of auditing theory, academics generally refer to the consensus among experts, including the definition formulated by the American Accounting Association Committee (AAAC). Based on this consensus, an audit is defined as a systematic process for obtaining and evaluating objective evidence regarding statements related to economic actions or events. This process aims to assess the degree of conformity between such statements and predetermined criteria, to be communicated to interested parties (Sofia, 2024).

Along with technological advancements, the current audit model is undergoing significant evolution, shifting from a traditional audit approach focused on verifying data as of a cutoff date toward a continuous audit model that encompasses real-time monitoring of business processes and associated risks (Lombardi et al., 2014). This change enables an adequate and responsive handling of contemporary issues. The widespread adoption of AI in the auditing profession is driving a fundamental paradigm shift that not only affects technical tools but also leads to an epistemological shift in the methodology for identifying financial truth (Issa et al., 2016; Murikah et al., 2024). Philosophically, these changes challenge traditional assumptions about the audit process and demand a comprehensive understanding of epistemological and axiological aspects.

From an epistemological perspective, reliance on AI algorithms gives rise to the black box phenomenon, making it difficult to understand how they reach their conclusions. This raises questions about the validity and reliability of AI-generated knowledge (Mellyzar et al., 2024). This phenomenon challenges the very nature of truth in auditing, which, in principle, must be logically accountable and transparent. Although AI is capable of producing more accurate predictions than human cognition, the inability to explain the machine's reasoning process requires auditors to possess stronger critical thinking skills

regarding the validity of the truth generated by the machine. This is particularly important because the essence of auditing remains a decision-making practice grounded in moral judgment and professional skepticism, distinctive aspects of human cognition (Habbe et al., 2019; Hurtt, 2010).

From an axiological perspective, the transfer of authority from human auditors (traditional auditing) to AI-based auditing raises moral responsibility dilemmas, particularly if the system fails to detect anomalies or financial fraud. The risks of ethical violations, bias, and algorithmic injustice are real threats and must be minimized through human oversight alongside automation (Laine et al., 2024; Li & Goel, 2025a, 2025b; Murikah et al., 2024; Qiu et al., 2026; Wiyantoro et al., 2025). This study shows that the adoption of AI without an ethical foundation will merely constitute a form of technological determinism that risks undermining professional independence. Within the framework of Immanuel Kant's moral philosophy, this phenomenon can be viewed as a threat to auditors' moral autonomy (Risepdo et al., 2023), wherein individuals should act based on moral laws they have rationally established for themselves, rather than being controlled solely by technology. Therefore, auditors' level of moral cognition remains the primary determining factor in ethical decision-making. Related evidence from Indonesian bank auditors also indicates that professional ethics, independence, and work experience are positively associated with auditor performance (Marisca et al., 2024). According to Habbe et al. (2019), the higher a person's level of moral cognition, the greater their respect for the rights of others and their professional integrity as an absolute moral obligation.

CONCLUSION

Based on the results and discussion, it can be concluded that AI has driven a fundamental paradigm shift in the auditing profession, from a traditional model based on historical data toward a real-time, continuous audit model. Empirically, the adoption of AI has proven to provide strategic added value through operational efficiency, reduced audit fees, and improved audit quality and the reliability of financial statements. However, there is a gap between technical advancements and the development of ethical and governance frameworks, as evidenced by the literature's limited focus on morality compared to utility. Philosophically, the black box phenomenon in AI poses a challenge to epistemological transparency and the auditor's moral autonomy. Thus, human oversight, accompanied by a high level of cognitive morality and professional skepticism, remains an absolute requirement to ensure that AI functions as an ethical, fair, and accountable support tool without compromising professional independence.

LIMITATION

This study has limitations that must be considered when interpreting its results. First, the number of literature sources analyzed using the PRISMA procedure was limited to 19 articles published between 2015 and 2025 in Scopus-indexed journals. Second, this study identified limitations in sample size and variations in data collection techniques within the reviewed primary literature. This is reflected in the low frequency of topics related to AI ethics and governance in the VOSviewer mapping results compared to technical and functional aspects. This gap limits empirical analysis of how moral frameworks are applied in field practice by auditors. Third, the focus of this study is heavily influenced by current technological developments; thus, perspectives on the future of AI-based auditing, such as the integration of blockchain or knowledge graphs, remain theoretical and require long-term testing to prove their effectiveness in improving the quality of e-audits. Finally, the philosophical review in this study remains focused on epistemological and axiological perspectives in general.

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