

"AI-Powered Auditing: A Systematic Analysis of Uses, Benefits, and Limitations"

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ABSTRACT:

The future of auditing is in artificial intelligence (AI) that is slowly transforming the professionalism of auditor to no longer manually sample data, but to constantly build and data-driven and algorithm-supported assurance in the form of continuous data. This work is a research based on systematic review of available scholarly literature on AI-driven auditing synthesizing the evidence on its major applications, advantages, and limitations. The review is based solely on the secondary data obtained through the peer-reviewed journal articles; therefore, it combines the results of the latest systematic reviews, conceptual studies, and empirical research published since 2021 to 2025. The findings have shown that AI increases coverage, efficiency, accuracy of detecting fraud, and risk assessment capabilities in financial, internal, and IT, and ethics-oriented auditing areas by a significant margin. Nevertheless, the literature also singles out the existent issues of algorithm bias, unexplainable nature, skills gap, governance issues, and immature regulatory frameworks. The research paper concludes that AI-based auditing has to pursue a socio-technical route that entrenches ethical values, human control, and systematic governance systems in order to maintain audit integrity and public confidence.

Keywords: Artificial Intelligence, Auditing, Audit Quality, Fraud Detection, Continuous Auditing, Systematic Literature Review

1. Introduction

The use of professional judgment, assessment of internal control system, and applying a statistical sampling method have traditionally formed the foundation of the auditing profession in a bid to give a reasonable assurance on the fairness of the financial statements. Although these techniques have been the foundation of the audit practice over decades, they have been created in a setting that had comparatively small amounts of data, linear transaction flows, and regular reporting

periods. In the modern business environment, though, organizations create absolutely vast amounts of both structured and unstructured data in highly digitalized and interconnected business processes. The phenomenal rise in the volume of transactions, the growing complexity of business models, real-time financial reporting, and the escalated demands of regulators, investors and other stakeholders have continued to reveal the weaknesses inherent in traditional audit methods. Sample-based testing can be insufficient to detect infrequent but significant

anomalies, manual processes are only time-consuming and liable to human error and periodic audit is likely to provide a post-hoc assurance and not a timely one. These issues have put strain on the audit profession to become more sophisticated and data-rich in means of providing higher assurance levels that are faster and more precise.

To counter the developments, artificial intelligence (AI) has become a game changer in the auditing field with its abilities that take the auditing tools way beyond the traditional auditing tools. The latest sources describe AI-driven auditing as an essential change imposed on retrospective validation models to persistent, real-time, and predictive assurance models (Suyono et al., 2025; Ganapathy, 2023). Machine learning and natural language processing, robotic process automation, and predictive analytics are AI technologies that allow auditors to donate whole populations of transactions, detect sophisticated patterns and anomalies, and dynamically evaluate risk during the audit process. The technologies are also becoming more widely used in the primary audit processes, such as transaction testing, fraud and misconduct detection, audit planning and risk assessment, and IT and cybersecurity audits. Through its capability to automate routine processes and provide a deeper analytical tool, AI assists in making decisions more informed by the professional auditor and enables the auditor to concentrate on the higher-level tasks of assessments and interpretations.

That said, the literature also highlights that the shift toward AI-based auditing is not a simple technical improvement but a radical change in the institution and ethics. The introduction of AI in auditing attracts critical issues as expressed by Murikah et al. (2024), which have to do with fairness, transparency, accountability, and governance. The problem of algorithmic bias, no explanatory power in black-box models, the risk of data leakage, and the ambiguity of accountability of AI-based audit determination are some of the problems that question the classical idea of an independent auditor and professional accountability. Besides, the current

regulatory frameworks and auditing standards are yet to adequately adapt to the complexities created by AI-enabler assurance systems. Due to the active growth and division of research in this area, it is obvious that there should be a methodical synthesis of the current body of knowledge to unify the existing knowledge, determine convergent messages and issues to be open, and offer a logical basis of the further research and policy-making in AI-based auditing. Accordingly, this paper reviews and consolidates prior research to address three central questions:

1. What are the major applications of AI in auditing?
2. What benefits does AI deliver to audit quality and effectiveness?
3. What challenges, risks, and ethical concerns constrain AI adoption in auditing?

2. Review Methodology

This research has utilized the systematic literature review (SLR) approach as well where it only uses secondary data and observes the established conventions of review-based research as part of the auditing and accounting information systems literature. The SLR approach is particularly relevant due to the dispersed and rapidly changing research on the topic of AI in auditing. It enables systematic, understandable, and reproducible synthesis of past scholarly research. The review is done using peer-reviewed journal articles which have been located, filtered and assembled based on the source document on which this study was conducted. The research ensures objectivity in analysis in that; no new primary data is generated since only secondary data is used to synthesize the available empirical and conceptual data. The researches reviewed discuss an immense amount of auditing spheres, indicating the impact of AI on most of the auditing career. The literature is specifically focused on financial statement auditing, applying AI to test transactions, detect anomalies and plan audits; internal auditing, with a focus on continuous monitoring, risk assessment, and governance functions; IT and cybersecurity auditing, with a focus on system controls and log

analytics and real-time threat detection; and ethics-based auditing of AI systems, which analyzes the ways in which auditors perceive fairness, transparency, accountability, and compliance when AI is used. This interdisciplinary coverage can assist us in getting a sense of both operational and governance-related implications of AI application in auditing.

The reviewed literature includes a diverse range of conceptual models, research, and systematic reviews, which allows combining theoretical approaches with practical and evidence-based findings. The works were published in reputable and renowned journals such as *Scientific African*, *Journal of Applied Accounting Research*, *Information Systems Frontiers*, *International Journal of Accounting Information Systems and Humanities and Social Sciences Communications*. The fact that the review incorporates high-quality sources of these outlets also makes it more credible, and the variety of theoretical perspectives and research designs is useful in establishing the balanced and comprehensive synthesis of AI-driven auditing literature.

3. Application of Artificial Intelligence is Used in Auditing

The application of artificial intelligence in auditing has become a relatively fast-paced phenomenon that transforms the primary activities of an audit by allowing analysing large volumes of data, continuously monitoring something, and identifying risks more nimbly. The literature clearly demonstrates how AI technologies would enable the transition of infrequent and sample-based audits to continuous, analytics-based assurance in different fields of audit.

3.1 Testing Transactions and Analysing the Whole Population

One of the most well-known and important uses of AI in auditing is testing transactions across whole data sets. Traditional audit methods use statistical sampling because there isn't enough time or money, which means that audits are always at risk of sampling errors and missing

material misstatements. On the other hand, AI-enabled anomaly detection models use machine learning algorithms to look at all transactional data, which lets auditors find strange patterns in payments, billing processes, vendor transactions, and journal entries (Murikah et al., 2024; Ganapathy, 2023). These models can find small and non-linear anomalies that are hard to find with manual methods or rule-based systems. Empirical evidence indicates that comprehensive population testing markedly enhances the identification of anomalies and diminishes overall audit risk, thereby improving audit reliability and the quality of assurance (Onwubuariri et al., 2024; Binh, 2025). Consequently, transaction testing has transformed from a verification-focused activity into an ongoing diagnostic procedure enhanced by sophisticated analytics.

3.2 Planning for Risk Assessment and Audit

Artificial intelligence has also changed how audits are planned and risks are assessed by making it possible to make decisions based on data and change quickly. AI-based risk scoring models use past audit results and current financial and operational data to constantly check for inherent and control risks in all audit areas. This lets auditors go from static, judgment-based risk assessments to adaptive risk models that change based on new patterns and anomalies (Suyono et al., 2025). AI tools help auditors focus better and use their resources more efficiently by putting high-risk transactions, accounts, and processes first. Research shows that AI-enabled planning improves the accuracy of planning, strengthens professional judgment, and helps create more focused and effective audit strategies (Wassie & Lakatos, 2024). So, AI-driven risk assessment is very important for making audits more efficient and effective.

3.3 Finding Fraud and Misconduct

One of the key advantages of AI-driven auditing is the possibility of detecting fraud and wrongdoing. Models based on machine learning, which use vast amounts of data, such as transactional, textual disclosures, and metadata, have been shown to be more effective in identifying fraudulent acts and financial

misstatements than traditional auditing practices (Hasan, 2022; Han et al., 2023). The artificial intelligence systems are notably popular at detecting complex and concealed fraud requires, including collusion, management bypassing controls and sophisticated manipulation of accounting information. These frauds tend to evade standard rule based and threshold driven audit practices. As literature supports, AI does not only simplify the process of detecting fraud, but it is also possible to detect potential risks of fraud in the early stages, which allows the auditors to act before the fact rather than after the fact. This predictability enables auditing to be far much more effective in terms of preventing any problems before they occur and in terms of frightening others towards committing bad acts in the management of a company.

3.4 Auditing of IT and Cybersecurity

With the increased reliance on digital systems and cloud-based infrastructures by more and more businesses, auditing is forced to extend to IT and cybersecurity assurance, where AI is highly valued. Increasingly, AI-based tools are being applied to achieve more advanced persistent threats (APTs), system logs, and vulnerabilities during more and more IT audits. These programs allow monitoring IT environments 24/7 and provide you with real-time evidence that the digital controls are functioning (Han et al., 2023). This is because AI can identify red flags, unauthorized access attempts, and control weaknesses that might compromise the integrity of data and financial reporting by analysing a vast amount of system logs and network data. Research has indicated that IT auditing enhanced by AI makes organizations more receptive to cyber threats and makes them more resilient in general (Pycka & Zastempowski, 2025). These changes all indicate that AI is gaining significance in terms of offering combined assurance in technology, finance, and operations.

4. Advantages of AI-Powered Auditing

Adding artificial intelligence to auditing has led to many benefits, including better audit quality, coverage, and the strategic role of auditors. The literature consistently shows that AI-driven

auditing improves assurance outcomes by allowing for deeper data analysis, faster risk identification, and better professional judgment.

4.1 Better Audit Coverage and Efficiency

One of the best things about AI-driven auditing is that it makes audits much more efficient and thorough. Automating routine and repetitive audit tasks, like data extraction, reconciliation, and basic compliance checks, cuts down on both the time and money needed for audits (Murikah et al., 2024). Moreover, AI systems' capacity for full-population testing removes the limitations of sample-based audits, thereby enhancing audit coverage and mitigating sampling risk. Studies that are based on real-world data show that these efficiencies help audit teams finish their work faster without lowering the quality of the assurance (Kokina et al., 2025). As a result, auditors can now spend less time and money on manual verification and more on activities that are more valuable, such as complex analysis, assessments that require a lot of judgment, and client advisory services.

4.2 Better Quality and Insight from Audits

AI makes audits much better by making the evidence more accurate and thorough. Advanced anomaly detection algorithms and predictive analytics facilitate the accurate identification of irregular transactions and emerging risk patterns, thereby enhancing the auditor's capacity to detect material misstatements and control deficiencies (Suyono et al., 2025). Real-time and ongoing risk assessment makes it even easier for audits to happen on time, so problems can be fixed before the reporting period ends instead of after it ends. AI-driven analytics also give us a better picture of how an organization works by finding patterns and connections that regular audit methods might not show. Research indicates that these capabilities facilitate more evidence-based audit opinions and bolster the credibility and reliability of assurances offered to stakeholders (Awad et al., 2025).

4.3 Strategic Change in the Role of the Auditor

The role of an auditor has also undergone a strategic change as a result of AI. The literature does not emphasize that AI is to replace human auditors but is an additional tool modifying the responsibilities of professionals. Multiple researches reveal a shift in what is traditionally referred to as manual verification and regular testing to the positions centered on supervision, interpretation, and regulation of the AI-enhanced audit systems (Ganapathy, 2023). As auditors are more and more mandated to exercise prudence in the analysis of AI outputs, model integrity and the ethical and governance implications of automated decision-making. Leocadio et al. (2024) also indicate that such change renders the audit role more useful in analysis and strategy and makes auditors significant to the governance and risk management in an organization. These advantages demonstrate that AI-based auditing would result in making the auditing profession more efficient and more respected in general.

5. Challenges, Risks, and Ethical Issues

Even though AI has many benefits for the field, the literature always warns that using it in auditing comes with big problems, risks, and moral questions. These issues are more than just technical ones. They also make us think about fairness, accountability, governance, and what auditors will do in the future. To make sure that AI-driven auditing makes audits more trustworthy and honest, these problems need to be fixed.

5.1 The Challenges of Bias and Fairness

The fact that AI systems may be biased is one of the largest issues of AI-based auditing. The training data may be biased because it presents differences in the past, it lacks information or the entire picture, or the algorithm design choices are biased towards specific patterns or results, as an unintended consequence of that choice. Murikah et al. (2024) emphasize that such biases may influence the decision of the AI-assisted audit, which may result in unjust risk evaluation or excessive examination of particular transactions, organizations, or population groups. Li and Goel (2024) also indicate that discriminatory AI models may discriminate against structural biases

on their own, which is detrimental to the independence and objectivity of audits. Such fairness risks are not only very challenging to the credibility of the audit results, but also pose bigger ethical considerations regarding equality, justice and professional responsibility in the auditing process.

5.2 Clarity and Openness

The other significant issue relating to the use of AI in auditing is that it is supposed to be transparent and easily readable. Numerous developed AI and machine learning models are black-box, providing results without its explanation of the way they did it. This ambiguity complicates the reporting by the auditors to the regulators, the clients and any other parties with vested interests on what they discovered. According to Wassie and Lakatos (2024), non-clear AI models result in the increased responsibility of auditors and people becoming less confident in AI-aided decisions, particularly of important audit judgment. According to Lacmanovic and Skare (2025), lack of clarity in explanations prevents the uptake of regulations and makes it hard to adhere to the current practices in auditing. The support of creating and using explainable AI models that enable auditors to understand, check, and explain AI-generated audit evidence is widely supported in the literature.

5.3 Rules, Ethics, and Governance

The introduction of AI in auditing brings up hard questions of governance and ethics that are yet to be answered. Among the most critical issues are violating data privacy regulations, utilizing client information in manners that cannot be characterized as transparent and controlled, overreliance on an automated system, and the unawareness of who in the chain of command is to be held accountable when an AI-assisted audit decision turns faulty (Laine et al., 2024). According to Funda (2025), the existing regulations concerning business operations and professional practice do not vary significantly in order to address AI-powered assurance systems risks. The absence of standardized processes of how AI tools can be audited, as well as regulatory

landscapes that are fragmented and in a state of constant flux, only complicates the issue of adopting AI responsibly. These gaps in governance reveal the need to have explicit rules and standards on the use of AI in auditing, ethical principles and standard audit practices that identify the responsible party, accountable individuals and what is acceptable.

5.4 Skills and Obstacles to Adoption

Besides the ethical and governance concerns, AI-based auditing is also non-practical due to practical concerns. Many researchers prove that the lack of AI literacy and technical skills in auditors is an important weakness that prevents their successful implementation, interpretation, and control of AI tools (Hasan, 2022). Kassar and Jizi (2025) also mention that individuals will less likely use AI due to the fear of losing employment and the lack of awareness of the future of their jobs. There is also poor communication among audit firms, clients, technology vendors and regulators, which makes it difficult to put things into practice and results in practice inconsistency. These obstacles demonstrate the significance of having specific capacity-building initiatives, continuous professional growth, and joint systems of governance to enable AI to be applied in the field of auditing in a sustainable and accountable manner.

6. Governance Frameworks and Future Directions

The literature reviewed brings to the same point the necessity of a socio-technical approach to the governance of AI-driven auditing, as the effective adoption of AI technology requires the technological ability but also the principles of ethics, the organizational framework, and the human regulation. Instead of viewing AI as an exclusively technical instrument, researchers underline that AI should be adopted within the effective governance frameworks that would balance the tech design with the professional world, regulations, and expectations (Murikah et al., 2024). This view supports the need of including ethical insights, accountability

processes, and transparency in all the phases of AI audit lifecycle.

The literature suggests several solutions that are focused on governance as the answer to the threats posed by the implementation of AI in auditing. They are fairness-aware and bias-sensitive modeling methods, which are designed to find and address discriminatory consequences when developing and implementing models. Moreover, the concept of lifecycle auditability gains widespread promotion, according to which AI systems are created with the in-built documentation, traceability, and validation capabilities, which enable auditors to investigate model inputs, decision logic, and outputs over time (Laine et al., 2024). Ongoing and periodical audits of AI tools themselves, known as so-called auditing the algorithms, are also emphasized as key procedures in maintaining continuing compliance, reliability, and ethical alignment as systems continue to evolve.

Another direction of significance that is highlighted in the literature is ethics-based AI auditing frameworks. The frameworks broaden the conventional focus of auditing on financial and operational controls and move to the examination of ethical guidelines like fairness, transparency, accountability, privacy, and human autonomy in AI-based processes (Murikah et al., 2024). Such frameworks are expected to promote trust in the expectations of the people and to guarantee that AI-augmented assurance services respect the essential principles of the auditing profession by formalizing ethical assessment as a fundamental audit goal.

Going forward, researchers propose that risk-based and harmonized regulatory frameworks should be developed to regulate the use of AI in auditing. Much more often, regulatory efforts, including the AI Act of the European Union, are mentioned as reference points as they follow a proportional and risk-focused regulatory strategy that distinguishes between regulatory requirements on the basis of the potential impact of AI applications (Laine et al., 2024). Simultaneously, the literature stresses the necessity of more effective cooperation between

auditors, audit firms, technology providers, professional bodies and regulators. These coordinated activities are considered to be important in establishing standard methodologies, in defining accountability and shared learning. Altogether, these future trends are leading to the model of governance where AI can improve the quality and reliability of the audit and stay well-grounded in human judgment, moral accountability, and regulatory control.

7. Discussion of the Study

The main finding of the systematic review is the fact that, the artificial intelligence is essentially transforming the auditing profession as it allows shifting the periodic and sample-based auditing to continuous, data-centered and predictive assurance. In financial statement auditing, internal auditing, IT and cybersecurity auditing, and ethics-focused auditing, AI technologies are always able to operate with full data populations and show high efficiency in anomaly and fraud detection, as well as an improvement in risk assessment accuracy. The analyzed literature has been brought together to the conclusion that AI-based auditing is a better approach to expanding the range of audit, streamlining the audit process, and improving the quality of the audit through minimization of sampling risk, mechanization of routine tasks, and provision of deeper analytical information. Simultaneously, as it is pointed out in the discussion, these benefits cannot be discussed outside of significant challenges. The existence of algorithmic bias, the inability to explain black-box models, data privacy, skills deficits, and regulatory fragmentation is a critical threat to the objectivity of audit, accountability, and trust among people. Notably, the literature is quite categorical that AI must not touch professional judgment but serve as an augmentative technology controlled by human supervision. The general implication of this is that, the future of auditing lies in implementing a social-technical model of governance where the ethical principles, transparency, standardized auditability and regulatory coordination are integrated into AI systems. Under informed leadership, AI can positively influence, instead of

negatively affect, the credibility, integrity, and societal worth of the auditing profession.

Main Outcomes of the Study

1. Shift to Continuous, Data-Driven Auditing

AI-driven auditing has transformed traditional sample-based and periodic audits into continuous, real-time, and predictive assurance models.

2. Significant Improvement in Audit Coverage and Efficiency

Full-population testing and automation of routine audit tasks substantially reduce sampling risk and audit cycle time while increasing coverage.

3. Enhanced Fraud Detection and Risk Assessment

AI technologies significantly improve the accuracy and timeliness of fraud detection and risk identification across financial, internal, and IT audits.

4. Reconfiguration of the Auditor's Professional Role

The auditor's role is evolving from manual verification to analytical oversight, interpretation, and governance of AI-supported audit systems.

5. Critical Need for Ethical and Governance Frameworks

Successful adoption of AI in auditing depends on embedding transparency, fairness, human oversight, and standardized regulatory governance to safeguard audit integrity and public trust.

8. Conclusion

The systematic review illustrates that AI-based auditing has got transformative advantages in the sense that it significantly improves the coverage of the audit, its efficiency, and the general quality of assurance. The fact that AI systems can process data population in their entirety, conduct ongoing analysis, and produce timely insights on risks is a critical breakthrough of the conventional models of audit that are sample based and retrospective. These features can help

the auditors to identify anomalies and developing risks more accurately, facilitate evidence-based audit judgments, and provide more timely and relevant assurance to stakeholders.

Simultaneously, the literature reviewed also allows concluding that the introduction of AI in auditing is also entailed by serious ethical, governance, and regulatory issues, the spread of which cannot be neglected. Algorithms bias, absence of transparency and explainability, data privacy, and ambiguity in accountability of AI-assisted audit opinions have material threats to audit objectivity and trust of evidence. Additionally, the current auditing regulations and standards are not yet quite developed to meet the challenges brought about by AI-powered assurance systems.

Notably, the literature always underlines that AI should be an assisting phenomenon working under tight human control, but not instead of a professional decision. Human auditors will be required to interpret AI outputs, apply professionally sceptical judgment and make judgements that are context-dependent and cannot be automated completely. It is hence important to embed within the design, deployment and supervision of AI systems principles of transparency, accountability and standardized governance. This is one way to make sure that technological progress does not render auditing career less integrity, credibility, and trustworthy in the more digital and data-driven world.

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