AI IN AUDIT PROCESS: HOW ADOPTION RATES ARE SHAPING THE FUTURE OF AUDIT FIRMSINCHINA

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Abstrak

Kemajuan pesat dalam bidang Kecerdasan Buatan (AI) telah membawa perubahan transformatif ke pelbagai industri, dengan bidang pengauditan muncul sebagai salah satu aplikasi kritikal. Kajian ini meneroka penerimaan AI dalam proses pengauditan di firma audit di China, dengan penekanan kepada interaksi antara kesediaan teknologi, budaya organisasi, tekanan kawal selia, dan sokongan pengurusan. Menggunakan rangka kerja Teknologi-Organisasi-Persekitaran (TOE), kajian ini menilai tahap penerimaan AI, mengenal pasti pendorong dan halangan utama, serta menilai implikasi terhadap kualiti audit dan kecekapan operasi.

Kajian ini menggunakan metodologi penyelidikan kuantitatif dengan mengumpul data daripada 407 profesional di firma audit kecil, sederhana, dan besar di China. Hasil kajian menunjukkan bahawa kesediaan teknologi dan sokongan pengurusan memainkan peranan penting dalam memacu integrasi AI, manakala kerumitan kawal selia dan budaya organisasi berfungsi sebagai pemudah cara dan juga penghalang.

Analisis regresi dan korelasi menunjukkan bahawa firma yang mempunyai penjajaran teknologi dan pengurusan yang lebih tinggi memperlihatkan tahap penerimaan AI yang lebih tinggi, terutamanya dalam mengautomasi tugas rutin, meningkatkan penilaian risiko, dan memperbaiki ketepatan audit. Walau bagaimanapun, ketidaksamaan dalam infrastruktur teknologi dan pematuhan kawal selia menonjolkan keperluan untuk strategi dasar dan pelaburan yang lebih kohesif.

Kajian ini menyumbang kepada wacana akademik mengenai AI dalam pengauditan dengan membentangkan analisis komprehensif tentang penerimaannya dalam konteks China, serta menawarkan cadangan praktikal kepada penggubal dasar dan pengamal untuk merapatkan jurang dalam kesediaan dan pelaksanaan. Penemuan ini memberikan wawasan penting mengenai landskap pengauditan digital yang berkembang, dengan menekankan keperluan penjajaran strategik untuk memanfaatkan potensi penuh AI dalam mencapai kualiti audit yang lebih tinggi dan kemampanan.

Abstract

The rapid advancement of Artificial Intelligence (AI) has ushered in transformative changes across industries, with auditing emerging as a critical area of application. This study explores the adoption of AI in auditing processes within Chinese audit firms, emphasizing the interplay between technological readiness, organizational culture, regulatory pressure, and management support. Using the Technology-Organization-Environment (TOE) framework, this research examines the extent of AI adoption, identifies key drivers and barriers, and assesses the implications for audit quality and operational efficiency.

The study employs a quantitative research methodology, gathering data from 407 professionals across small, medium, and large audit firms in China. Findings reveal that technological readiness and management support are pivotal in driving AI integration, while regulatory complexities and organizational culture act as both enablers and inhibitors.

Regression and correlation analyses indicate that firms with higher technological and managerial alignment exhibit greater levels of AI adoption, particularly in automating routine tasks, enhancing risk assessment, and improving audit precision. However, disparities in technological infrastructure and regulatory adherence highlight the need for a more cohesive policy and investment strategy.

This research contributes to the academic discourse on AI in auditing by presenting a comprehensive analysis of its adoption in the Chinese context, offering practical recommendations for policymakers and practitioners to bridge gaps in readiness and implementation. The findings provide valuable insights into the evolving landscape of digital auditing, underscoring the need for strategic alignment to harness AI's full potential in achieving enhanced audit quality and sustainability.

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AI	Artificial Intelligence	2
TOE	Technology-Organization-Environment	8
CMM	Capability Maturity Model	8

Chapter 1 Introduction

1.0 Introduction

Artificial Intelligence (AI) is advancing rapidly and has achieved remarkable advancements in areas like natural language processing and image recognition,and automation. AI refers to the replication of human intelligence processes by machines, especially computer systems (Craig, 2024). AI has made substantial contributions across various fields, reshaping industries and addressing societal challenges. For example, AI has enhanced efficiency in healthcare, finance, education, and transportation, addressing complex social issues like public safety and justice and transforming modern society (Dua & Jain, 2023). With advancements in computing power, accumulation of massive data, and optimization of algorithms, AI technology is developing at an unprecedented pace. These technological advancements have led to intelligent systems capable of performing tasks once considered exclusive to humans. AI applications permeate nearly every industry, profoundly transforming traditional workflows and business models.

Some developing countries, such as China and Japan, are leading this trend. AI currently plays a significant role across various fields. In the industrial sector, AI is crucial for developing next-generation industrial systems within the context of Industry 4.0. AI-driven technologies enhance operational efficiency and innovation capabilities, underscoring the urgent need to advance comprehensive development to maintain global competitiveness (Banjanović-Mehmedović & Jahic, 2022). In the fields of education and research, AI is also being widely integrated. The National Science Foundation's AI Institutes initiative in the United States is promoting interdisciplinary collaboration to address fundamental and applied AI research challenges (Donlon & Goel, 2023).

In the rapidly evolving financial services sector, the integration of AI into audit

Appendix A

Survey on the Application of AI Technology in Chinese Audit Firms

Dear Audit Professional,

Hello! Thank you for participating in our research survey. The purpose of this study is to gain an in-depth understanding of the current application of AI technology in the audit industry, the acceptance of technology among auditors, and the key factors influencing the use of AI in auditing. Your responses will help us better understand the role of AI in auditing and its future potential. All answers in this questionnaire are anonymous, and the data will be kept strictly confidential, used solely for academic research purposes. We appreciate your valuable time and support!

1. Demographic Information

1.What is your age?
A. Under 18
B. 18-24
C. 25-34
D. 35-44
E. 45 or above

2.What is your gender?
A. Male
B. Female

3.What is your level of education?
A. High school or below
B. Associate degree
C. Bachelor's degree
D. Master's degree
E. Doctorate or above

4.How many years of work experience do you have?
A. Less than 1 year
B. 1-3 years
C. 3-5 years
D. 5-10 years
E. More than 10 years

5.What is the size of your company?
A. Small (fewer than 100 employees)
B. Medium (100-500 employees)
C. Large (more than 500 employees)

2. Likert Scale Questions

2.1 Technological Readiness

Indicator	Item	Measurement Question	Strongly Disagree	Disagree	Uncertain	Agree	Strongly Agree
			1	2	3	4	5
Technological Readiness	A1	Our company's current AI infrastructure is capable of efficiently handling the large volumes of data encountered in our daily work.					
	A2	I believe our company's technological resources are sufficient to support large-scale AI applications and project expansion.					
	A3	Our technical team possesses adequate skills and expertise to quickly address any technical issues that arise in AI applications.					
	A4	When new AI technology is introduced, our company can quickly integrate it with our systems and ensure it operates smoothly.					
	A5	Our AI systems seamlessly integrate with existing IT systems, enabling workflow automation.					
	A6	I believe our technological system is flexible enough to expand and adapt AI applications based on changing business needs.					
	A7	Our company's data management and processing systems are well-prepared for the application of AI technology.					
	A8	The company has invested significant resources in technical training to ensure employees are skilled in using and maintaining AI technology.					

2.2 Top Management Support

Indicator	Item	Measurement Question	Strongly Disagree	Disagree	Uncertain	Agree	Strongly Agree
			1	2	3	4	5
Top Management Support	B1	Our top management team actively supports the introduction of new AI technology to improve business efficiency.					
	B2	Senior managers are confident in the potential of AI technology and encourage employees to use AI tools in their work.					
	B3	Top management prioritizes resource allocation to support the application and promotion of AI technology.					
	B4	Within the company, senior managers regularly communicate and emphasize the strategic importance of AI and its impact on the company's future.					
	B5	Our leadership continually stresses the importance of AI technology and encourages employees to explore innovative applications of AI.					
	B6	Senior managers actively participate in and drive the progress of AI projects to ensure smooth implementation and continuous improvement.					
	B7	The top management team considers AI technology an essential factor for enhancing competitiveness when formulating company strategies.					
	B8	Our leadership provides necessary support and decision-making at critical					

		moments to facilitate the rapid advancement of AI projects.					

2.3 Regulatory Pressure

Indicator	Item	Measurement Question	Strongly Disagree	Disagree	Uncertain	Agree	Strongly Agree
			1	2	3	4	5
Regulatory Pressure	C1	Our AI system is designed and implemented in strict compliance with national and industry standards for security and privacy.					
	C2	Our company consistently follows compliance requirements when using AI technology, ensuring business activities meet relevant laws and policies.					
	C3	Before introducing AI technology, we first assess whether it complies with the current legal and regulatory framework.					
	C4	Our AI technology application includes privacy protection and data security measures to meet regulatory demands.					
	C5	Company management highly values compliance in AI applications and provides sufficient resources and support for this purpose.					
	C6	We regularly review and update our AI usage policies to ensure compliance with the latest legal and industry standards.					
	C7	The company has established effective internal processes to identify and respond to potential compliance risks.					
	C8	Our AI project implementations always consider potential legal risks to ensure compliance and business sustainability.					

2.4 Organizational Culture

Indicator	Item	Measurement Question	Strongly Disagree	Disagree	Uncertain	Agree	Strongly Agree
			1	2	3	4	5
Organizational Culture	D1	Our company fosters a culture that encourages innovation and experimentation with new technologies, motivating employees to explore AI applications.					
	D2	In daily work, the company emphasizes collaboration, supporting cross-department cooperation to enhance the effective use of AI technology.					
	D3	Our organizational culture values learning and growth, encouraging employees to continually learn about AI and related technologies.					
	D4	The company encourages employees to share and exchange their experiences and knowledge in AI applications to promote collective progress.					
	D5	Our corporate culture supports technological change, and employees are highly receptive to new technologies like AI.					
	D6	In our company, AI technology is seen as a vital tool for business success, and employees are willing to embrace it.					
	D7	The company creates a work environment that supports technology usage, allowing employees to freely explore AI tools to enhance productivity.					
	D8	Our company culture values employee involvement, and feedback on AI technology usage is actively considered and implemented.					

3. AI Application Acceptance

1.What is your attitude towards continuing or increasing the use of AI technology in your work in the future?

A. Strongly unwilling
B. Unwilling
C. Neutral
D. Willing
E. Strongly willing

Thank you for completing this survey! Your participation is crucial to our research. Through your responses, we will gain a better understanding of the application and influencing factors of AI technology in the audit industry, which will provide strong support for driving technological innovation in auditing. If you have any questions regarding this research or the survey, or if you would like to learn about the final results, please feel free to contact us. Thank you once again for your participation and contribution!

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