



An analysis of auditor perceptions regarding the potential application of Artificial Intelligence in enhancing audit quality: A study of public accounting firms in Semarang

Aslam Ghazaly¹, Adi Firman Ramadhan^{2*}

¹ Department of accounting, Faculty of Economics and Business, Universitas Diponegoro, Indonesia

² Assistant Professor, Department of Accounting Secretary, Accounting Bachelor Program, Faculty of Economics and Business, Universitas Diponegoro, Indonesia

Abstract

This research aims to analyze the influence of Perceived Ease of Use and Perceived Usefulness on audit quality amidst the rapid development of Artificial Intelligence (AI). Using a quantitative approach within the Technology Acceptance Model (TAM) framework, this study collected data through questionnaires from 61 auditors working in Public Accounting Firms (KAP) in Semarang using a purposive sampling technique. The data were analyzed using multiple linear regression analysis. The results reveal two main findings. First, Perceived Ease of Use has a significant but negative influence on audit quality. Second, Perceived Usefulness has a significant and positive influence on audit quality. These findings conclude that the value of AI in auditing lies not in its simplicity but in its functional benefits. The negative influence of ease of use indicates a risk of decreased professional skepticism and over-reliance, particularly among novice auditors. Conversely, the perception of usefulness is a primary driver for improving audit quality. Therefore, the effective implementation of AI must focus on in-depth training to manage the risks associated with 'ease' while maximizing its functional benefits.

Keywords: Artificial intelligence, audit quality, technology acceptance model (TAM), auditor's perception, ease of use, usefulness

Introduction

The year 2024 marks a period of accelerated digital evolution, where Artificial Intelligence (AI) has firmly integrated into the fabric of daily life. The recent and significant advancements in AI, particularly catalyzed by the widespread public attention given to ChatGPT 3.0 in 2023, have reshaped both public and professional landscapes. According to the AI Monitor 2024 survey conducted by Ipsos, a multinational market research firm, Indonesia exhibits a remarkably high level of AI comprehension, with 86% of respondents indicating a good understanding of the technology surpassing rates in Singapore (67%) and Japan (44%). Furthermore, the survey highlights that 71% of Indonesian respondents acknowledge that AI-driven products and services have fundamentally altered their lives over the past three to five years.

This rapid global technological progression and high local adoption rate have direct implications for various economic sectors within Indonesia, including in key regional hubs like the city of Semarang. As the capital of Central Java Province, Semarang plays a strategic role in national economic growth. According to 2024 data from the Central Statistics Agency (BPS), Semarang's Gross Regional Domestic Product (GRDP) reached IDR 267 Billion, making it the largest contributor in Central Java, driven primarily by the manufacturing, construction, and trade sectors. This robust economic expansion fuels a growing demand for professional accounting and auditing services to ensure the transparency and accountability of financial statements, a requirement mandated by Indonesian Law No. 8 of 1995 for large or publicly-listed companies. Consequently, as financial transactions grow in complexity

in the digital era, companies in Semarang increasingly require auditing services that are not only faster and more accurate but also technologically advanced.

Within the auditing profession, the integration of AI is already underway at major public accounting firms (the Big 4), with platforms such as KPMG Clara, Deloitte's Argus, EY Canvas, and PwC's Halo. AI is defined as a system's ability to correctly interpret external data, learn from that data, and use those learnings to achieve specific goals and tasks through flexible adaptation. This capability allows AI to extract data and identify patterns to inform decision-making processes. The momentum towards AI adoption is undeniable; a 2024 KPMG survey found that 86% of companies are either testing or actively using AI, with 99% expected to be active users within the next three years. This indicates that AI is no longer just an innovation but an essential tool for competitive survival. For the audit profession, this transformation is not merely technological but a paradigm shift, redefining the auditor's role and reshaping the entire accounting industry.

The digital transformation driven by AI has placed a renewed focus on audit quality, which is fundamental to ensuring the reliability and integrity of financial reporting. Audit quality, a multifaceted concept, is influenced by auditor inputs (e.g., skills, experience), audit processes (e.g., methodologies, tools), and contextual factors (e.g., corporate governance, regulations) (IAASB, 2011) ^[7]. High-quality audits contribute to greater transparency and accountability, ultimately enhancing market stability by providing stakeholders with a true representation of a company's financial position (Sari, Putri, 2024) ^[15]. This, in turn, fosters investor confidence, as stakeholders rely heavily on audited financial statements to make informed investment decisions.

However, the auditing profession faces a fundamental challenge in maintaining this quality amidst technological disruption. Traditional audit methods, which rely heavily on manual sampling, are becoming increasingly inefficient and ineffective in the face of big data and complex business transactions (Rodrigues *et al.*, 2023) ^[14]. Auditors are often confronted with a difficult trade-off between the speed and quality of their work. If auditors cannot adapt to the technologies used by their clients or analyze the vast volumes of data now considered standard, the effectiveness of traditional audits will decline, creating a significant risk to audit quality. AI offers a direct solution to this challenge by automating repetitive tasks and enabling auditors to focus on higher-value activities (Raphael, 2017) ^[13]. AI's capabilities in machine learning and natural language processing allow for the detection of fraudulent patterns, real-time monitoring, and a shift from reactive to proactive, predictive auditing, thereby enhancing the accuracy, timeliness, and overall quality of the audit (Raphael, 2015) ^[12].

Despite its potential, the implementation of AI is not without challenges. A 2022 survey by the Auditing Standards Board (ASB) identified a lack of training and infrastructure (23%) and high technology costs (17%) as primary barriers to adoption. This highlights a crucial risk: adopting technology with a focus on simplicity without a deep understanding of its application can introduce new threats to audit quality. Ultimately, the successful integration of AI hinges on the perceptions of the auditors themselves. Sutton (2016) states that auditor perception is a critical factor when considering the implementation of AI to improve audit quality. A positive perception can accelerate adoption and maximize effectiveness, while a negative one can create significant roadblocks.

Previous research has explored auditor perceptions of AI through various lenses and variables ((Noordin *et al.*, 2022; Al-Sayyed *et al.*, 2021; Puthukulam *et al.*, 2021; Albawwat, Frijat, 2021; Sari, Putri, 2024) ^[1, 2, 9, 11, 15]. For instance, some studies have examined the influence of specific AI technologies like expert systems and neural networks on audit evidence (Al-Sayyed *et al.*, 2021) ^[2], while others have focused on AI's impact on professional skepticism and judgment (Puthukulam *et al.*, 2021) ^[11]. Further research has analyzed perceptions based on different types of AI systems Assisted, Augmented, and Autonomous (Albawwat, Frijat, 2021) ^[1] or compared views between auditors in local and international firms (Noordin *et al.*, 2022) ^[9]. Most relevant to this study, Sari, Putri (2024) ^[15] investigated auditor perceptions from the perspective of ease of use and usefulness on audit quality. However, these studies have predominantly focused on large-scale analyses involving international or Big 4 firms. A significant knowledge gap exists regarding the perceptions of auditors in smaller, local public accounting firms, particularly in regional economic centers like Semarang. This study aims to fill that gap by focusing on the unique context of local firms, whose readiness, resources, and work cultures may differ significantly from their international counterparts.

Therefore, this research utilizes the framework of the Technology Acceptance Model (TAM) to analyze how auditors in Semarang's public accounting firms perceive the potential of AI to enhance audit quality. Specifically, this study will examine the influence of two key factors from the

TAM framework: Perceived Ease of Use and Perceived Usefulness. By analyzing these perceptions, this study seeks to provide both theoretical insights and practical guidance for local accounting firms navigating the digital transformation of the audit profession.

Materials and Methods

This study employs a quantitative research design to empirically test the hypothesized relationships between variables, analyzing auditor perceptions regarding the implementation of Artificial Intelligence (AI) to enhance audit quality in Semarang. This approach allows for the numerical measurement and statistical analysis of these perceptions, making it highly suitable for testing hypotheses derived from the Technology Acceptance Model (TAM). The research targeted the population of all active auditors within Public Accounting Firms in Semarang. Due to the dynamic nature of this population and the absence of a complete list, a non-probability, purposive sampling technique was utilized. This allowed for the deliberate selection of respondents based on specific inclusion criteria: being an active auditor in Semarang with a minimum of six months of experience and a foundational understanding of audit technology. The sample size was determined following the guideline proposed by Hair *et al* (2014) [5], which recommends a sample 5 to 10 times the number of research indicators, a method appropriate for studies with an unknown population size.

Primary data was collected directly from this sample using a structured questionnaire, an instrument chosen for its efficiency and suitability for statistical analysis. The questionnaire utilized a 4-point Likert scale (Strongly Disagree to Strongly Agree), a deliberate choice to avoid a neutral midpoint and encourage a more definitive response, thereby reducing central tendency bias as noted by Preston, Colman (2000) [10]. To maximize the response rate, a flexible dual-mode distribution was employed, offering the questionnaire both online via Google Forms and in a physical printed format.

The study's dependent variable was Audit Quality, defined as the degree to which an audit complies with professional standards to produce a reliable and transparent report. It was operationalized through four indicators: timeliness of the audit report, compliance with auditing standards, thoroughness in detecting errors or fraud, and the level of financial reporting transparency achieved. The independent variables were derived from the Technology Acceptance Model (TAM) and included Perceived Ease of Use and Perceived Usefulness. Perceived Ease of Use was defined as the degree to which an auditor believes using AI is free of effort and was measured by indicators such as the ease of learning the AI, the minimal effort required, the clarity of interaction, and the minimal need for adjustment. Perceived Usefulness, defined as the belief that AI will enhance job performance, was assessed through its perceived ability to improve work efficiency, increase audit accuracy, simplify data analysis, and assist in detecting risks or anomalies.

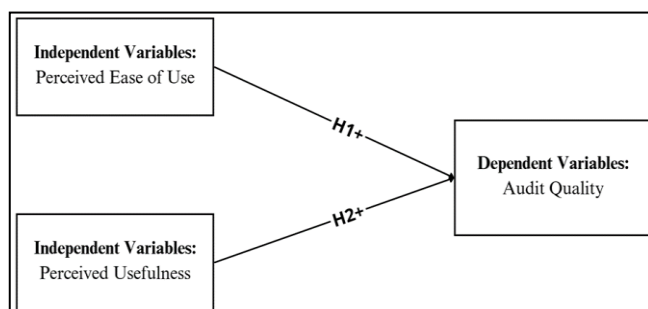


Fig 1: Conceptual Framework

The relationships between these variables are guided by a conceptual framework developed for this study, which is visually depicted in Figure 1. This framework, which builds upon previous research conducted by Sari, Putri (2024) [15], aims to systematically explain how auditor perceptions of AI's ease of use and usefulness can influence its adoption and, consequently, enhance audit quality. By focusing on the local context of public accounting firms in Semarang, this framework seeks to provide new insights into regional challenges and opportunities in digital transformation. From this framework, two primary hypotheses were formulated. The first hypothesis (H1) posits that

Auditor's Perception of the Ease of Use of AI has a positive effect on Audit Quality. This is based on the premise within TAM that technologies perceived as user-friendly are more likely to be adopted and utilized effectively, thus improving performance outcomes. Prior studies by Handoko *et al.* (2024) [6] and Rodrigues *et al.* (2023) [14] support this, suggesting that ease of use can lead to quicker adaptation and enhanced audit efficiency. The second hypothesis (H2) states that Auditor's Perception of the Usefulness of AI has a positive effect on Audit Quality. This hypothesis is also rooted in TAM, arguing that the functional benefits of a technology are a primary driver of its acceptance. Research by Albawwat, Frijat (2021) [1] and Sari, Putri (2024) [15] confirms that when auditors believe AI is useful for critical tasks like analyzing big data and detecting anomalies, it directly contributes to a higher quality of audit work.

All collected data were processed and analyzed using IBM SPSS Statistics version 26. The analysis began with descriptive statistics to summarize the data. Subsequently, a rigorous assessment of data quality was performed, which included a validity test using Pearson correlation to ensure the instrument measured its intended constructs, and a reliability test using Cronbach's Alpha to confirm internal consistency, with a threshold of 0.70 indicating strong reliability. To meet the prerequisites for regression analysis, a series of classical assumption tests were conducted. These included a Normality Test (using the One-Sample Kolmogorov-Smirnov test), a Multicollinearity Test (examining Tolerance and VIF values), and a Heteroscedasticity Test (using both the Glejser test and scatterplot analysis).

The core of the analysis involved hypothesis testing through multiple linear regression to determine the influence of the independent variables on the dependent variable. The model was formulated as $Y = \alpha + \beta_1 X_1 + \beta_2 X_2$, where Y represents Audit Quality, X1 is Perceived Ease of Use, and X2 is Perceived Usefulness. The overall model fit and the significance of the relationships were evaluated using the F-Test for simultaneous influence, the t-Test for the partial influence of each variable, and the Coefficient of Determination (Adjusted R²) to measure the model's explanatory power.

Results

This section presents the findings obtained from the data analysis, beginning with a description of the respondent demographics, followed by descriptive statistics of the research variables, and culminating in the results of the hypothesis testing through multiple linear regression analysis.

Table 1: Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Male	29	52.5%
	Female	32	47.5%
Age	< 25 years	24	39.3%
	25–30 years	29	47.5%
	31-40 years	5	8.2%
	> 40 years	3	4.9%
Last Education	Diploma (D3)	1	1.6%
	Bachelor’s Degree (S1/D4)	54	88.5%
	Master’s Degree (S2)	3	4.9%
	Others	3	5%
Professional Certification	None	47	77%
	CA / CPA / ACPA / Others	15	23%
Years of Experience in Auditing	< 1 year	16	26.2%
	1–3 years	28	45.9%
	4–6 years	10	19.67%
	> 6 years	7	6.56%
Technology Experience in Auditing	Microsoft Excel	60	98.4%
	ACL	11	18%
	Arbutus	3	4.9%
	ATLAS	5	8.1%
	Other Tools	2	3.2%
Position in Public Accounting Firm	Junior Auditor	37	60.7%
	Senior Auditor	21	34.4%
	Supervisor/Manager	1	1.6%
	Partner	2	3.3%
Experience Using AI Systems	Never	38	62.3%
	Training Only	7	11.5%
	Yes	16	26.2%

A total of 61 auditors actively working in Public Accounting Firms in Semarang participated in this study. The respondent profile was dominated by auditors in their productive age range, with 47.5% aged between 25–30 years and 39.3% under 25 years old. This demographic aligns with the professional roles held by the participants, where the majority were Junior Auditors (60.7%) and Senior Auditors (34.4%). In terms of experience, most respondents (45.9%) had been working in the audit field for 1–3 years. The sample was highly educated, with 88.5% holding a

bachelor's degree (S1/D4). However, a significant portion (77%) did not yet possess professional certifications such as a CA or CPA. Regarding technology exposure, nearly all respondents (98.4%) were proficient with Microsoft Excel, while familiarity with specialized audit software like ACL (18%) and Arbutus (4.9%) was considerably lower. A crucial finding for the context of this study is that a majority of the auditors (62.3%) reported having no direct, hands-on experience using AI-based systems in their audit work

Table 2: Descriptive Statistics and Reliability

Descriptive Statistics and Reliability						
	N	Minimum	Maximum	Mean	Std. Deviation	Cronbach’s Alpha
Ease of Use	61	6	16	10.59	2.432	0.835
Usefulness	61	5	16	12.21	2.317	0.889
Audit Quality	61	8	16	11.84	2.332	0.854

Descriptive statistical analysis revealed the general perceptions of the respondents regarding the research variables. Perceived Ease of Use (EoU) had a mean score of 10.59 (out of a maximum of 16), suggesting a generally positive view of AI's user-friendliness. Perceived Usefulness (Usefulness) scored higher, with a mean of 12.21, indicating that auditors perceive AI as highly beneficial for improving audit effectiveness. The dependent variable, Audit Quality, had a mean score of 11.84, showing that the current quality of audits was perceived as fairly high

among the respondents. The instrument's quality was confirmed through validity and reliability tests. All questionnaire items were found to be valid, with Pearson correlation r-values for each item exceeding the r-table value of 0.254. The reliability of the constructs was also confirmed, with Cronbach’s Alpha values of 0.835 for Ease of Use, 0.889 for Usefulness, and 0.854 for Audit Quality, all of which are well above the recommended 0.70 threshold for strong reliability.

Table 3: Summary of Classical Assumption Tests

Classical Assumption Tests			
Test	Indicator	Result	Conclusion
Normality Test	Kolmogorov-Smirnov Significance	0.200	Data is normally distributed
Multicollinearity	Tolerance (EoU, U)	0.613	> 0.10 = No multicollinearity
	VIF (EoU, U)	1.631	< 10 = No multicollinearity
Heteroskedasticity	Sig. Glejser Test: EoU = 0.105, U = 0.812	> 0.05	No heteroskedasticity
	Scatterplot Residual	No Clear Pattern	Data is homoscedastic

Prior to hypothesis testing, the data was subjected to classical assumption tests to ensure its suitability for multiple linear regression. The One-Sample Kolmogorov-Smirnov test yielded a significance value of 0.200, which is greater than 0.05, confirming that the regression model's residuals were normally distributed. The multicollinearity test showed that all independent variables had a Tolerance value of 0.613 (greater than 0.10) and a Variance Inflation

Factor (VIF) of 1.631 (less than 10), indicating that there was no significant correlation between the independent variables. Furthermore, the absence of heteroscedasticity was confirmed through the Glejser test, where the significance values for Ease of Use (0.105) and Usefulness (0.812) were both above 0.05, and through a visual inspection of the scatterplot, which showed no discernible pattern in the distribution of residuals.

Table 4: Summary of Multiple Linear Regression Analysis

Multiple Linear Regression Analysis					
Model	Unstandardized Coefficients (B)	Std. Error	t	Sig. (p-value)	Interpretation
(Constant)	6.857	1.385	4.486	0.000	Constant value of the regression equation
Ease of Use (X ₁)	-0.301	0.131	-2.292	0.026	Significant negative effect on Audit Quality (Y)
Usefulness (X ₂)	0.721	0.138	5.232	0.000	Significant positive effect on Audit Quality (Y)
F-test	-	-	-	0.000	The regression model is statistically significant
Adjusted R ²	-	-	-	0.309	30.9% variation in Audit Quality explained by X ₁ , X ₂

The results of the multiple linear regression analysis provided the core findings for the hypothesis tests. The F-test resulted in a significance value of 0.000, which is less than 0.05, indicating that the independent variables (Perceived Ease of Use and Perceived Usefulness) simultaneously have a significant influence on the dependent variable (Audit Quality). The t-test was then used to assess the individual impact of each variable. For the first hypothesis (H1), Perceived Ease of Use was found to have a significant influence on Audit Quality, with a significance value of 0.026. However, its regression coefficient was negative (-0.301), indicating that as the perception of ease of use increases, audit quality tends to decrease. This finding leads to the rejection of the original hypothesis which posited a positive relationship. For the second hypothesis (H2), Perceived Usefulness was found to have a highly significant and positive influence on Audit Quality, with a significance value of 0.000 and a positive regression coefficient of 0.721. This indicates that a stronger perception of AI's usefulness directly contributes to higher audit quality, thus supporting the second hypothesis. The coefficient of determination (Adjusted R²) for the model was 0.309, signifying that 30.9% of the variation in Audit Quality can be explained by Perceived Ease of Use and Perceived Usefulness, while the remaining 69.1% is influenced by other factors not included in this model. The final regression equation derived from the analysis is:

$$\text{Audit Quality} = 6.214 - 0.301 (\text{Ease of Use}) + 0.721 (\text{Usefulness})$$

Discussion

This study aimed to analyze auditors' perceptions of the potential for Artificial Intelligence (AI) to enhance audit quality in the specific context of public accounting firms in Semarang. The findings present a nuanced and critical perspective on technology adoption in the auditing profession. The primary contributions of this research are twofold: first, it confirms the significant and positive role of Perceived Usefulness in driving audit quality, and second, it uncovers a significant yet counterintuitive *negative* relationship between Perceived Ease of Use and audit quality. This latter finding represents the most novel and important aspect of this study, offering a crucial cautionary note on the implementation of AI in practice.

The finding that Perceived Usefulness positively influences audit quality aligns strongly with the foundational principles of the Technology Acceptance Model (TAM). This result is consistent with a broad body of existing literature. For instance, Albawwat, Frijat (2021) ^[1] demonstrated that perceived functional benefits are critical to auditor decision-making, while Sari, Putri (2024) ^[15] found that usefulness enhances auditor accuracy, particularly when dealing with large datasets. Furthermore, research by Handoko *et al.* (2024) ^[6] confirms that the belief that AI can effectively improve job performance is a primary driver of adoption interest. Our study reinforces this consensus, suggesting that auditors are most likely to leverage AI to improve audit quality when they are convinced of its functional capabilities to enhance efficiency, increase accuracy, and provide deeper analytical insights. The value of AI, from this perspective, lies squarely in its power to augment the auditor's professional capabilities.

In stark contrast, the significant negative relationship found between Perceived Ease of Use and audit quality deviates from the conventional expectation within TAM, which typically posits ease of use as a positive driver of adoption and performance. This paradoxical result suggests a more complex mechanism at play. The most plausible explanation for this finding is that a perception of AI as "easy" may inadvertently lead to a reduction in professional skepticism and an over-reliance on the technology, particularly among novice users. This risk is amplified by the demographic of our sample, which was predominantly composed of junior auditors. This explanation is supported by the

Theory of Technology Dominance, proposed by Arnold, Sutton (1998)^[3], which posits that inexperienced users may actually make worse decisions when using a highly knowledgeable system because they place undue trust in its outputs without applying sufficient critical judgment. This can lead to a phenomenon known as "deskilling," where auditors' core analytical and critical thinking skills may atrophy due to over-reliance on automated tools, a concern also raised by Sutton *et al.* (2016). Empirical evidence from Dowling *et al.* (2008)^[4] supports this, showing that auditors from firms with highly structured systems demonstrated weaker judgment than their peers from firms with more flexible systems. Ultimately, as argued by Puthukulam *et al.* (2021)^[11] and Nguyen *et al.* (2024)^[8], the core of a high-quality audit rests on human elements like professional judgment, skepticism, and reasoning, which cannot be replaced by technology. Our findings suggest that when technology is perceived as overly simple, these critical human elements may be dangerously sidelined, leading to a degradation in audit quality.

The primary limitation of this study, which must be acknowledged, is that the findings are based on the perceptions of auditors, the majority of whom (62.3%) have not had practical, hands-on experience with AI systems in a professional capacity. Consequently, their responses reflect theoretical expectations, anxieties, and beliefs rather than assessments grounded in real-world application. The strong negative association with "ease of use" might therefore represent a perceived risk rather than an observed outcome. The predominance of junior auditors in the sample also limits the generalizability of the findings to more experienced audit professionals, who may interact with new technologies differently.

Despite these limitations, this study offers significant implications for both practice and future research. For public accounting firms, the findings serve as a critical warning that AI implementation strategies must not solely focus on user-friendliness. Instead, firms must prioritize comprehensive training that emphasizes the development of critical thinking, reinforces professional skepticism, and teaches auditors how to challenge, validate, and interpret AI-generated outputs rather than blindly accepting them. The goal should be to use AI as a tool to enhance, not replace, professional judgment. For future research, several avenues are suggested. First, a qualitative approach using in-depth interviews could provide a richer understanding of *why* auditors perceive ease of use as a potential threat to audit quality. Second, future quantitative models could be expanded to include other relevant variables such as professional skepticism, digital competency, or organizational support to explain a greater variance in audit quality. Finally, and most importantly, future research should aim to conduct comparative studies between auditors with and without practical AI experience to determine if

these perceptions change once auditors move from theoretical expectation to practical application.

References

1. Albawwat I, Frijat Y Al. An analysis of auditors' perceptions towards artificial intelligence, its contribution to audit quality. *Accounting*, 2021, 7(4). <https://doi.org/10.5267/j.ac.2021.2.009>
2. Al-Sayyed SM, Al-Aroud SF, Zayed LM. The effect of artificial intelligence technologies on audit evidence. *Accounting*, 2021;7(2):281–288. <https://doi.org/10.5267/j.ac.2020.12.003>
3. Arnold V, Sutton S, The theory of technology dominance Understanding the impact of intelligent decision aids on decision makers judgments. *Advances in Accounting Behavioral Research*, 1998;1:175–194.
4. Dowling C, Leech SA, Moroney R. Audit Support System Design, the Declarative Knowledge of Long-Term Users. *Journal of Emerging Technologies in Accounting*, 2008;5(1):99–108. <https://doi.org/10.2308/jeta.2008.5.1.99>
5. Hair JF, Black WC, Babin BJ, Anderson RE. *Multivariate data analysis*. Pearson Education Limited, 2014.
6. Handoko BL, Indrawati DS, Zulkarnaen SRP. Embracing AI in Auditing: An Examination of Auditor Readiness through the TRAM Framework. *International Journal of Computational Methods, Experimental Measurements*, 2024;12(1):53–60. <https://doi.org/10.18280/ijcmem.120106>
7. IAASB. *Audit Quality an IAASB Perspective Enhancing Audit QUALITY*, 2011.
8. Nguyen PT, Kend M, Le DQ. Digital transformation in Vietnam: the impacts on external auditors, their practices. *Pacific Accounting Review*, 2024;36(1):144–160. <https://doi.org/10.1108/PAR-04-2023-0051>
9. Noordin NA, Hussainey K, Hayek AF. The Use of Artificial Intelligence, Audit Quality an Analysis from the Perspectives of External Auditors in the UAE. *Journal of Risk, Financial Management*, 2022, 15(8). <https://doi.org/10.3390/jrfm15080339>
10. Preston CC, Colman AM. Optimal number of response categories in rating scales reliability, validity, discriminating power, respondent preferences. *Acta Psychologica*, 2000;104(1):1–15. [https://doi.org/10.1016/S0001-6918\(99\)00050-5](https://doi.org/10.1016/S0001-6918(99)00050-5)
11. Puthukulam G, Ravikumar A, Sharma RVK, Meesaala KM. Auditors' perception on the impact of artificial intelligence on professional skepticism, judgment in oman. *Universal Journal of Accounting, Finance*, 2021;9(5):1184–1190. <https://doi.org/10.13189/ujaf.2021.090527>
12. Raphael J. *How Artificial Intelligence Can Boost Audit Quality CFO*, 2015. <https://www.cfo.com/news/how-artificial-intelligence-can-boost-audit-quality/663798/>
13. Raphael J. Rethinking the audit - *Journal of Accountancy*, 2017. <https://www.journalofaccountancy.com/issues/2017/apr/rethinking-the-audit/>
14. Rodrigues L, Pereira J, da Silva AF, Ribeiro H. The impact of artificial intelligence on audit profession. *Journal of Information Systems Engineering, Management*, 2023, 8(1). <https://doi.org/10.55267/iadt.07.12743>
15. Sari YM, Putri R. Persepsi Auditor Eksternal Atas Pengaruh Kemudahan dan Kegunaan Artificial Intelligence Terhadap Kualitas Audit. *JAK Jurnal*

Akuntansi) *Kajian Ilmiah Akuntansi*,2024:11(2):256–
270. <https://doi.org/10.30656/jak.v11i2.7661>