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Analysing The Adoption Of Artificial Intelligence In Audit Practice

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ABSTRACT

AI adoption until now has not been maximized by academics and audit practitioners due to many limitations, especially at Mataram University. This research then aims to find out the views of audit lecturers on AI adoption and how the level of AI adoption at Mataram University. This research is a descriptive qualitative research using subject data types and primary data sources. The data collection technique used was a structured interview with audit lecturers at Mataram University. Data analysis techniques consist of data reduction, data presentation, and conclusions which then uses data triangulation to increase data validity. The results showed that the adoption of AI in the view of audit lecturers at Mataram University is very important with regard to the progress of the times and expectations for quality audits. Then related to the level of AI adoption in audit practices at the University of Mataram, it was found that there has not been massive adoption, so in the future it is expected to be adopted selectively in order to produce quality audit processes and results and go hand in hand with technological advances. The recommendations offered then are HR training and commitment and consistency in AI adoption in audit practices at Mataram University.

INTRODUCTION

Artificial Intelligence (AI) has become an increasingly popular topic in various fields, including auditing. AI is said to help improve audit efficiency and effectiveness, as well as provide more accurate and reliable results (Rumahorbo & Dewayanto, 2023). The adoption of AI in audit practice can support maximising audit quality (Ernis & Pirdaus, 2022). By using AI technology, auditors can perform more in-depth data analyses and detect anomalies or fraud that may be missed by human auditors. In addition, AI can also support the decision-making process by providing recommendations based on more careful data analysis.

Some large audit organisations have started adopting AI in their audit practices. KPMG has developed an AI platform called KPMG Clara that can help to empower employees in improving the level of insight and behaviour of KPMG auditors (Juan Barus et al., 2021). In addition, Deloitte has DARTbot, an AI-powered chatbot used to assist audit professionals in answering accounting questions and providing real-time guidance. PwC also developed an AI Audit Lab to improve audit quality, automation levels, and operational efficiency (Alghafiqi & Munajat, 2022) and EY with EY.ai that helps detect fraud and other risks.

The magnitude of AI's positive capabilities makes people's expectations rise in line with its development. People expect that AI will automate tedious tasks, increase efficiency, and have a positive impact on various fields (Kerr et al., 2020). However, survey results show that AI adoption in audit practices is still relatively low, especially in developing countries (Microsoft Indonesia, 2019). One of the reasons for the low adoption of AI in audit practice is the lack of understanding of this technology. Many auditors still do not have a thorough understanding of how AI can be used in audit practice and how to implement it. In addition, the cost of AI implementation also remains an obstacle for some audit organisations (Muawanah et al., 2022).

Furthermore, the adoption of AI in audit practice poses several challenges. One of them is the concern about data security. In using AI, the data used must be secured so that it is not misused or stolen by irresponsible parties (Althin et al., 2023). Furthermore, the adoption of AI may threaten the jobs of human auditors, so efforts are needed to develop the necessary skills and knowledge to deal with these changes (Rakhmanto & Rosnani, 2023).

In conclusion, the adoption of AI in audit practice can bring many benefits, such as improving audit efficiency, effectiveness, and quality. However, challenges such as lack of understanding of these technologies, implementation costs, data security, and threats to human auditors' jobs also need to be addressed. Therefore, auditors must be able to adapt to technological developments, remain relevant in business and ensure to maintain ethical standards and professionalism in the technological era.

This study was conducted at the University of Mataram with the aim of analysing the views of audit practitioners on the adoption of AI and to determine the level of AI adoption in audit practice at the University of Mataram. The location was chosen because Unram has the best reputation and credibility in West Nusa Tenggara and has teaching staff who are experts in the field of auditing so as to strengthen the perspective presented.

This research provides research novelty through the perspective of audit practitioners as one of the main milestones of technology application which is different from research (Noordin et al., 2022) which examines the perspectives of external auditors of several organisations towards AI in the United Arab Emirates or (Jelahut et al., 2021) which explores AI adoption from the perspective of the philosophy of communication science. It is hoped that this research contributes to the development of information about AI that enables auditors and prospective auditors to increase their understanding of AI and its potential in the field of auditing and assists universities in formulating AI-related strategies and policies that will maximise university competitiveness.

LITERATURE REVIEW

One study showed that the adoption of AI in audit practice can help improve audit efficiency and effectiveness, and provide more accurate and reliable results (Ernis & Pirdaus, 2022). Auditing is a critical process in ensuring the reliability of an entity's financial information. However, with the rapid changes in the business world, traditional audit methods that rely solely on manual examination of documents and transactions have become less effective (Fariah, 2023). AI is said to minimise the time-consuming process of reviewing client documents and improve the efficiency and accuracy of confirmation processes and inventory calculations (Meitasari & Audrey, 2023) as well as being beneficial in the automation of repetitive processes,

especially in phases that require rule-based performance and time-consuming tasks as well as extracting information from unstructured data such as contacts, emails, and social media (Karmańska, 2022).

However, the adoption of AI in audit practice also poses some challenges, such as concerns about data security and threats to the work of human auditors (Rakhmanto & Rosnani, 2023). In addition (Chassignol et al., 2018) mentioned that AI may threaten the security of financial data because as AI gets better at identifying patterns in data, it may be able to identify sensitive information that should not be disclosed to outsiders which would be dangerous if it falls into the wrong hands. Therefore, efforts are needed to improve auditors' understanding and skills in adopting AI technology in audit practice (Nugrahanti et al., 2023).

Research by Pratama et al. (2023) also showed that AI can be used in various stages of an audit, such as in data collection, data analysis, and decision making. However, the adoption of AI in audit practice also requires high implementation costs and the lack of understanding of this technology is an obstacle for some audit organisations.

Technology Accepted Models

(Davis, 1985) suggests that Technology Accepted Models (TAM) is a theoretical model that explains how individuals accept and use new technology. There are two main factors in TAM, namely perceived usefulness and perceived ease of use. In the context of AI adoption in auditing, auditors can use AI technology to analyse data quickly and efficiently, predict risks, and support decision making. Thus, the use of AI in auditing is expected to improve audit efficiency, accuracy, and quality. In addition, the use of AI can also assist auditors in detecting patterns of anomalies or fraud that may be difficult to detect manually.

The application of TAM in this context will involve auditors' assessment of the usefulness and ease of use of AI technology in the audit process. If auditors perceive that the use of AI can provide significant benefits and is easy to use, then they are more likely to accept and use AI technology in their audit practice. Vice versa, if auditors passively accept without understanding how it works or what it can do, it will certainly affect decisions about applying AI to audits (Hasan, 2022). Thus, the application of TAM can help in understanding decisions regarding the use of AI technologies in the audit context.

Audit

An audit is the process of gathering and examining evidence about information to determine and report on it. Audits are conducted based on auditing standards established by the Indonesian Institute of Accountants. In an audit, the auditor collects sufficient and adequate evidence to complete the audit assignment, especially carried out on financial statements, where the auditor provides an opinion on the conclusions obtained from the examination (Bakry et al., 2023). Opinions can be issued with exceptions or without exceptions. An opinion with exceptions is issued when the auditor finds conditions that limit the possibility of completing the audit with sufficient and sufficient evidence. The auditor also examines errors in the presentation of the financial statements, including both individual and aggregated errors, and determines whether they are material. The auditor cannot provide an opinion if the evidence obtained is not sufficient and sufficient (Nugraha & Sumiyana, 2023).

An audit has the objective of ensuring that the financial statements comply with established accounting principles (Triatmaja, 2022). In the audit process, the auditor also checks the conformity of the financial statements with the applicable laws and regulations. An audit cannot provide assurance because it does not examine every transaction that occurred in the year being audited and properly summarised, classified and compiled into the financial statements. However, audits can help improve the quality and trust in financial statements (Rakhmanto & Rosnani, 2023).

Artificial Intelligence

Artificial Intelligence (AI) is a technology that enables machines to perform tasks that would normally require human intelligence, such as learning, solving problems, and making decisions. AI can be used in various fields, including in audit practice (Amdanata et al., 2023). In audit practice, AI can provide more accurate and reliable results and improve audit effectiveness and efficiency. AI can be used in various stages of an audit, such as in data collection, data analysis, and decision making. In data collection, AI can assist in faster and more accurate data collection and processing (Alghafiqi & Munajat, 2022). In data analysis, AI can assist in detecting anomalies or fraud that may be missed by human auditors. In addition, AI can also assist in the decision-making process by providing recommendations based on more accurate data analysis (Triatmaja, 2022).

Nonetheless, concerns about data security are one of the many challenges faced by the adoption of AI in audit practice. In the use of AI, the data used must be secured to prevent it from being misused or stolen by irresponsible parties (Alghafiqi & Munajat, 2022). In addition, the adoption of AI can also threaten the work of human auditors, so efforts are needed to develop the skills and knowledge needed to deal with these changes (Rakhmanto & Rosnani, 2023). In conclusion, AI is a technology that can help improve audit efficiency, effectiveness, and quality. However, challenges such as data security and threats to human auditors' jobs also need to be addressed. Therefore, efforts are needed to improve auditors' understanding and skills in adopting AI technology in audit practice (Amdanata et al., 2023).

METHODS

This research is a qualitative research with a descriptive approach. This type of research is used to describe and describe social phenomena or circumstances in depth and thoroughly. This research presents the data results as they are without manipulation or other treatment processes. The purpose of this research is to present a complete picture of an event or social phenomenon. Descriptive qualitative research also describes existing conditions without manipulation of the variables studied (Sugiyono, 2016).

This research model was chosen based on the research objectives which focus on how to analyse and understand the views of practitioners as academics as well as audit practitioners related to the use of AI. In addition, the descriptive approach in this study is also intended to describe and explain the extent of the level of AI adoption in audit practice at Mataram University.

Type And Source Of Data

The type of data used in this research is subject data sourced from primary data. Subject data is a type of research data in the form of opinions, attitudes, experiences, characteristics, or a person or group of people who are the subject of research. Subject data is primary data obtained directly from the source, such as from internal sources (respondents) or external sources (documentation) (Sugiyono, 2016). For example, in descriptive qualitative research, researchers collect data from respondents through questionnaires, interviews, or direct observation. These types and sources of data are in line with the research objectives which want to know the views of audit practitioners as academics as well as practitioners related to the adoption of AI in audit practice, especially at Mataram University. The research subjects in this case are audit practitioners who teach at the University of Mataram.

Data Collection Technique

The data collection technique used was structured interviews. Structured interview is a data collection method that uses the same questions for each respondent. In structured

interviews, the questions have been prepared in advance and cannot be changed during the interview. Structured interviews allow researchers to collect data that can be compared easily (Sugiyono, 2016).

Data Analysis Technique

The data analysis technique used in general is through the three stages of the Miles and Huberman analysis technique, namely data reduction, data presentation, and conclusion drawing. Then the results will use data triangulation to increase data validity. Triangulation in the context of research refers to the use of several different methods, data sources, theories, or researchers to confirm research findings or results (Sari sasi gendro, 2022). This approach aims to increase the validity and reliability of research results by involving diverse perspectives and approaches. By triangulating, researchers can gain a more comprehensive and in-depth understanding of the phenomenon under study, and reduce the potential for bias or misinterpretation.

RESULTS

Audit Practitioners' Views On Ai Adoption In Audit Practice

In the field of auditing, technological developments have significantly affected the way research and observations are made. Technological developments in auditing enable auditors to develop more effective, efficient, and accurate audit solutions. By using this technology, auditors can reduce the cost and time required to conduct audits, and improve the quality of audit results. That is, it can be interpreted that auditors must be able to match up with the increasingly sophisticated and fast development of the times (Karmańska, 2022). This is in line with what resource person 1 said as follows: "In principle, in my opinion, auditors must master technology, yes, especially in data collection.

The data is different in each organisation, the system used is different. Well, in my opinion, an auditor must master many tools, many technologies, so that later the data they get can be maximised for processing. For example, if we obtain data from a system that is exported to PDF, then the auditor must be able to understand how to process the PDF data. PDF can't be processed, so they have to convert it into Excel first. Yes, then Excel will be done to help him process the data. Well, in things like that I think today must be mastered. Then how to share data because data now is not what it used to be, in the past it was easy to use a Flash disc. Now it's even better. So the cloud (data storage application) also in my opinion must be mastered by an auditor.

A more or less relevant answer was delivered by interviewee 2 regarding the use of AI in audit practice: "Yes, I heard of AI. It helps a lot. For example, helping to answer questions. Maybe we can get alternative answers from AI. Including if we want to write a certain topic, for example a thesis and so on. If I am related to auditing, I have never used AI to help. But maybe it can. Because there is knowledge that is general in nature and it could use AI. Although not much maybe yes, because the latest technology is recent. We have to adopt it. Adopting means this, what potential can be helped by AI. But substantively, the auditor's professional justification can never be replaced.

For example, when we get data A, yes. Is it then really A? When we dialogue with auditing, auditing expression, it could be that A is not only A. Maybe A plus, A minus. I mean, the professional justification is there and it may not be replaced by AI. Although AI can help that, yes."

The answer from the informant explains the importance of an auditor mastering technology in data collection and processing. According to the source, an auditor must master many tools and technologies to maximise the processing of data obtained from each organisation with different systems. For example, if the data obtained is in PDF form, the auditor

must be able to process the data in Excel so that data processing can be carried out. In addition, auditors must also master data storage applications such as the cloud to facilitate the data sharing process.

The speaker also discussed the use of AI technology in auditing. According to him, AI can help in answering questions and providing alternative answers. However, the speaker emphasised that the auditor's professional justification can never be replaced by AI. Although AI can help in data processing, the auditor's professional justification is still needed in determining whether the data obtained is correct or not.

In conclusion, the interview showed that technology plays an important role in auditing. An auditor must master technology to maximise data processing and facilitate data sharing. Although AI technology can assist in data processing, the auditor's professional justification is still needed in determining the correctness of the data. This statement is also supported by research (Rakhmanto & Rosnani, 2023) which states that with the support of AI in terms of data processing and so on, auditors can apply their professional justifications to riskier and more urgent areas.

Interviewee 2 then explained why AI has not been widely used in audit practice as follows: "Yes, the substance is professional services. Professional services are clearly different from like a calculator. Obviously different. So use related applications, for example statistics. For example calculating ratios, calculating financial ratios. Then then compare it. Comparing the financial statements of the audit period with the previous period. Yes, more or less like that. There are special applications that I can't mention specifically because they are confidential to the auditor. So it's like this, ma'am. The audit risk is yes. Audit risk really depends on the typical auditing, Ma'am. This means that when auditing has a complex business, yes. Like banking, it's complex. Then the audit risk is also large. When that is the client, the need for technology to assist the audit process is almost inevitable. Absolute maybe yes. So it also depends.

If when auditing it is a simple company, for example, even if it is a PT, the PT is not large and closed. It's not public, meaning it's not listed in a securities company. So the ownership is still closed. That's still simple. Not using AI can also be done. Although using AI might also be helpful, Ma'am. And it's different again the level of auditing complexity. Just look at it, Ma'am."

The interviewee's explanation above shows that audit risk depends on the type of audit being conducted. If the audit involves a complex company, such as banking, then the audit risk is also large. In such cases, the need for technology to assist the audit process is almost inevitable. Interviewees also pointed out that the type of audit and the complexity of the audit affect the need for technology in the audit process. If the audit involves a simple company, such as an unlisted public company, then the need for technology is lower. However, if the audit involves a complex company, such as a bank, the technology requirements are higher.

The use of AI technology in the audit process was also discussed by the interviewees. According to the interviewees, the use of AI can assist in the audit process, but does not replace the services of audit professionals. The use of AI differs depending on the level of complexity of the audit. In conclusion, the interview showed that professional audit services require more complex understanding and skills than applications such as calculators. Audit risk depends on the type of audit performed, and the need for technology in the audit process also differs depending on the level of audit complexity.

The use of AI technology can assist in the audit process, but it does not replace the services of audit professionals. Interviewee 3 then added this example of AI adoption in general as follows: "Let me explain a little bit, firstly an example, in foreign countries for example you go to a supermarket, there is no supermarket guard there, that means you have to be self-service. You see the goods, you take the goods then for example the goods you take cost thirty thousand, you put fifty thousand money into the machine, the change will come out immediately. I mean that's called artificial intelligence. People think as if they are human, as if they can think as a human. That's what you have to explain to the audit, roughly where the realm

is. Then when we want to find data, we don't need to look for data, we just need to utilise technology, the data will come out itself."

What follows illustrates the concept of artificial intelligence (AI) and how it relates to audit practice. The speaker used the example of self-service in a supermarket to explain how AI can play a role in replacing human tasks. In this context, AI is likened to an entity capable of thinking and acting like a human, such as a cash register that can perform transactions without a human cashier present. In the audit practice, AI adoption may include using the technology to automate data collection and analysis processes.

For example, AI can be used to quickly and accurately analyse financial data, identify patterns or anomalies, and present relevant information to auditors. This allows auditors to focus on activities that require critical thinking and in-depth analysis, while routine tasks such as data collection can be performed automatically by AI. Thus, these interviewees' statements highlight the importance of understanding the role of AI in audit practice, as well as how this technology can be used to improve the efficiency and accuracy of the audit process through the automation of routine tasks and data processing (Alghafiqi & Munajat, 2022).

Ai Adoption Level At Universitas Mataram

The adoption of artificial intelligence (AI) in auditing practices on campus can provide various benefits. In auditing, AI can be used in a variety of ways, including testing journal entries by identifying unusual transactions among a large volume of transactions. This can help improve efficiency in the audit process, enabling quick and accurate identification of patterns or unusual transactions. Moreover, the adoption of AI can also provide an alternative to using fair value in audit practices. Therefore, it is important then to continue and adapt and adjust to the times that are constantly advancing. This was also agreed by interviewee 1 through his statement as follows regarding the extent of AI adoption at the University of Mataram: "Unram is moulding people. Printing people to master certain things, so in that context Unram develops through its curriculum. Through the curriculum. Then does it encourage people to improve technology? Yes. Encouraging. Encouraging through the curriculum. Encouraging through training, all kinds of things. The audit is done at UNRAM in a section called the Internal Supervisory Unit. Yes, the Internal Supervisory Unit, one of its programmes is updating capabilities, developing human resources. Not all of them, yes, because here the one who carries out the audit function is SPI. SPI, one of its programmes is updating HR, so increasing HR capabilities. It can be internal training, can be through training by external parties, can attend seminars, certification, yes, just like that in the context of Unram."

In the interview above, the interviewee explained that artificial intelligence (AI) can be likened to an entity that is able to think and act like a human, such as a cash register that can carry out transactions without the presence of a human cashier. The interviewee also emphasised that AI can assist in the audit process by making it easier to retrieve data, so that auditors no longer need to look for it manually.

In the context of AI adoption in audit practice, interviewees highlighted the potential of AI to improve the efficiency of the audit process. The use of AI in auditing can enable automation of data collection and analysis, and help in identifying patterns or anomalies quickly and accurately. This can help auditors to focus on activities that require critical thinking and in-depth analysis, while routine tasks such as data collection can be automated by AI. Thus, the interviews illustrate that the adoption of AI in audit practice can bring benefits in terms of efficiency and ease of access to data, as well as allowing auditors to focus more on activities that require analytical and interpretive thinking.

Nonetheless, it is important to design and develop effective practical tools to assess the presence of bias and ensure the accuracy of audit results. Thus, the adoption of AI in on-campus audit practices can help improve the efficiency and accuracy of the audit process, but it needs to be balanced with attention to aspects such as bias assessment and the accuracy of audit results.

This urgency is in line with what interviewee 1 said in relation to the factors influencing the adoption of AI at Unram as follows: "Well, maybe the first thing is; one, willingness. Two, the need. I think those are the most important things.

The willingness of the auditor, then the needs of the auditor, the possibility that can trigger it is that he doesn't want to, actually needs it, but doesn't do it. But if there is pressure or necessity from the place of work, I think that is also one of the factors that can make people want to learn. Whether you want to or not, you have to learn for technology. But if the person is happy, the person wants to, without any triggers, I think they will learn. But many people don't like or don't want to if they are not told to or if it is not required. So making it mandatory is what triggers them to learn. The obligation or assignment that he is given requires him to master a certain skill. So inevitably he needs to learn."

In the interview above, the interviewee explained that the adoption of artificial intelligence (AI) in auditing requires the willingness and need of the auditor. The willingness of auditors to learn and master AI technology is very important in the adoption of this technology. In addition, the need of the auditor is also an important factor in the adoption of AI technology. If the auditor feels that AI technology can help in the audit process, the auditor will be more motivated to learn and master the technology. Interviewees also emphasised that pressure or imperatives from the workplace can be a factor affecting auditors' willingness to learn and master AI technologies. If auditors feel that the adoption of AI technology is a necessity or demand from the workplace, auditors will be more motivated to learn and master the technology.

However, interviewees also pointed out that some people may not like or want to learn unless they are told to or required to. Therefore, requiring auditors to learn and master AI technology can be a trigger for them to learn. Thus, the interviews highlighted the importance of auditors' willingness and need in the adoption of AI technologies in audit practice. Pressure or imperatives from the workplace can also influence auditors' willingness to learn and master AI technologies. Therefore, requiring auditors to learn and master AI technologies can be a trigger for them to learn.

Seeing the potential and positive impact offered through AI, it is certainly expected that audit practices at Unram will be of higher quality. Thus, the development of an AI-based audit curriculum in this case becomes very important. Interviewee 1 expressed this hope at the end of the interview: "I think our curriculum must adapt to technological developments, whether the enrichment of the course may not change, but the content in it, the content can develop. It can develop so that it is in accordance with the latest developments. Secondly, if it is felt that the changes are big, then one of the steps, in my opinion, is to change the curriculum. Make changes to the curriculum.

I think both are good. Both are good, either making changes to the curriculum but that's if the changes are big or updating the content of the course. Well, where is the emphasis, where is the emphasis. What is not allowed is that we learn audit or teach audit and then the material we teach or the methods are old methods, while technological developments have gone far. If we don't introduce it, it will be old science. It's old science. Not current science. I think the course is good if at this time there is auditing one, auditing two and even auditing three audit practices. There is also a state financial audit. Well, that's already good, without having to change the content. Later, in auditing two, we will talk about what the content of the audit procedure is, whether it is a manual audit procedure or an audit procedure that has integrated IT. So this technology cannot be stopped. We have to adjust, we have to adjust, but the basic principles of audit science and so on remain. It must still be taught. Now later in the development of the application, how to find evidence like this, how to test the evidence, if it's manual like this. But if it is computerised like this, that is what is introduced. That's what I think."

In the interview, the interviewee explained that the adoption of artificial intelligence (AI) in audit practice requires adapting the curriculum to keep up with technological developments. The interviewee emphasised that the content in audit courses should evolve according to the latest

developments, and if the changes required are substantial, then curriculum changes can be made. However, they also emphasised that the basic principles of auditing should still be taught. Interviewees also highlighted the importance of integrating technology in the audit process. Audit courses should teach audit procedures that have integrated information technology (IT), so that students can understand how to conduct audits using technology. This is important because technology cannot be contained, and auditors must adapt to technological developments.

In the context of AI adoption in audit practice at Unram, the interviewees indicated that the existing audit courses are good enough, and there is no need to change the content. However, the development of technology applications in the audit process should be introduced in audit courses, such as how to search for evidence and test evidence using technology. Therefore, it can be concluded that the interviews highlighted the importance of adapting the curriculum to keep up with technological developments, as well as the importance of integrating technology in the audit process. Audit courses should teach audit procedures that integrate technology, so that students can understand how to conduct audits using technology. The basic principles of audit science must still be taught, but the development of technological applications in the audit process must be introduced in audit courses. The same thing was also expressed by resource person 2 through his final statement in the interview:

"If the advice is, yes, we have to adapt. Adaptation is certain. Even if I don't use AI, it's just not yet. One day it will be needed. Because it is indeed the demands of technology, the demands of work, it will definitely adjust later. So for future auditors, or maybe for you, yes, prospective accountants who are SAKs, they also cannot close their eyes to such technological openness. Moreover, later business activities will also be based on technology, bitcoin and various kinds of things cannot be blindfolded and it cannot be separated from technology. So if things like that, we must be able to understand it and it cannot be separated from technology. So if things like that, we must be able to understand it and it cannot be separated from technology. So if things like that, Mbaknya it really depends on the client's business. If the client is more complex, or technology-based, AI may be very helpful. That's the point, Ma'am, adjusting to the progress of the times should be. If you don't adjust, you will be left behind, Ma'am. That means there's nothing wrong with technology, so we have to adapt to it. There is nothing wrong. Even though I haven't used AI, it's just not yet, not that I reject it at all. That's all."

In the interview, the interviewee explained that the adoption of artificial intelligence (AI) in audit practice requires continuous adaptation to keep up with technological developments. The interviewee emphasised that adaptation is important because technology cannot be contained, and auditors must adjust to technological developments. Interviewees also highlighted that continuous adaptation is important because more complex and technology-based business activities, such as bitcoin, require auditors who are able to understand the technology. This is important because auditors must be able to understand and integrate technology in the audit process, so that auditors can understand and analyse the data generated by the technology. In the context of AI adoption in audit practice at Unram, interviewees indicated that continuous adaptation is important because more complex and technology-based business activities require auditors who are able to understand the technology. Continuous adaptation is important because auditors must be able to understand and integrate technology in the audit process, so that auditors can understand and analyse the data generated by the technology.

DISCUSSION

Based on the analysis that has been discussed, the researcher can then arrange the following discussion. The first is about how audit practitioners as academics and practitioners view the adoption of AI in audit practice.

Although it will not replace auditors completely, with the rapid development of technology, audit practitioners inevitably have to adapt and must have the willingness and need to master AI

technology in audit practice so as not to be left behind. This willingness is also important because adapting to AI technology can help audit practitioners facilitate the process of analysing more complex data, such as data originating from various formats and with very large amounts, while at the same time obtaining more accurate and comprehensive information that can support improving the quality of audit reports and audit opinions produced. In addition, as academics who are the main pillars of teaching students, it is important for teachers to continuously adapt and update not least on matters of technology.

Then related to the level of AI adoption in audit practice at Unram, it is still minimal. Audit practitioners at Universitas Mataram are aware and have heard a lot about the benefits of AI in auditing and how the technology can help minimise time when conducting the audit process. Even so, academics have not really adopted it because there are still many things to learn about AI technology and how to accurately adopt it in the audit process.

CONCLUSION

The results and discussion show that the views of academics at Mataram University towards the adoption of Artificial Intelligence in audit practice are quite positive. AI is seen as an important technology to be adapted because it has positive benefits to help the audit process, besides that it is very important for auditors to continue to upgrade themselves with developments that occur, including in the realm of technology.

Then, even though there is no mass application of AI in audit practice, Mataram University continues to adopt technology gradually and continuously by providing training and seminars on technological developments to academics and then compiling additional materials related to the application of technology when conducting audit practice for students.

SUGGESTION

Based on the existing limitations, the researcher can provide suggestions for future research development For future research, it is recommended to consider the inclusion of additional variables that can enrich the analysis so that the data is more complete and valid.

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