
RESEARCH TRENDS AND INTELLECTUAL STRUCTURE OF ARTIFICIAL INTELLIGENCE IN AUDITING: A BIBLIOMETRIC ANALYSIS

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ABSTRACT

Artificial intelligence (AI) has become an increasingly influential force transforming auditing processes, assurance mechanisms, and the broader accounting profession. As AI technologies such as machine learning, data analytics, and intelligent automation continue to advance, scholarly interest in their application to auditing has grown rapidly. Despite this expanding body of literature, research on AI in auditing remains fragmented across disciplines, making it difficult to obtain a comprehensive understanding of its development, intellectual structure, and emerging research directions. To address this gap, this study conducts a bibliometric analysis to map the evolution and knowledge structure of AI research in the auditing domain. Using bibliographic data retrieved from Scopus and Web of Science, a dataset of 413 peer-reviewed journal articles was analyzed through performance analysis and science mapping techniques implemented in Bibliometrix and VOSviewer. The findings reveal a significant increase in research output in recent years, reflecting the growing integration of AI into auditing practice. Thematic analyses indicate a shift from early technology-oriented research toward a more impact-focused agenda emphasizing audit quality, decision-making, governance, and professional judgment. Keyword co-occurrence mapping identifies several major thematic clusters, including AI-enabled audit quality and fraud detection, technological infrastructure such as machine learning and blockchain, technology adoption and professional competencies, and emerging concerns related to ethics and explainable AI. The study provides a structured overview of the development and intellectual organization of AI in auditing research, highlighting its transformation from a technological innovation into a broader socio-technical phenomenon shaping the future of auditing. The findings offer valuable insights for researchers, practitioners, and policymakers and identify promising directions for future research in AI-enabled auditing and assurance.

Keywords: Artificial intelligence; auditing; machine learning; audit quality; data analytics; bibliometric analysis.

1. INTRODUCTION

In recent years, AI has emerged as a transformative force reshaping business processes, decision-making, and professional practices across industries (Rahman, 2024). Advances in machine learning, natural language processing, robotic process automation, and data analytics have significantly enhanced the capacity of organizations to process large volumes of data, detect

patterns, and improve operational efficiency (Ribeiro et al., 2021). Within the accounting and auditing profession, these technological developments are increasingly influencing how audit tasks are performed, how risks are assessed, and how audit evidence is generated and evaluated (Beryl Odonkor et al., 2024). As financial reporting environments become more complex and data-intensive, the integration of AI into auditing has gained growing attention from both practitioners and researchers (Murikah et al., 2024).

From a professional perspective, AI technologies are transforming traditional audit processes by enabling continuous auditing, automated anomaly detection, predictive risk assessment, and advanced fraud detection (Olubusola Odeyemi et al., 2023). AI-driven tools allow auditors to analyze entire data populations rather than relying on sampling techniques, thereby enhancing audit quality, accuracy, and timeliness (Ivakhnenkov, 2023). Moreover, the use of intelligent systems can improve auditors' ability to identify irregular transactions, assess internal control weaknesses, and respond to emerging risks in real time (Bernard Owusu Antwi et al., 2024). As regulatory bodies and audit firms increasingly encourage digital transformation, AI is becoming an integral component of modern audit practices and a key driver of innovation within the profession (Suyono et al., 2025).

The academic literature on AI in auditing has expanded rapidly over the past decade. Prior studies have explored a wide range of topics, including AI applications in fraud detection, risk assessment, financial statement analysis, audit automation, and decision support systems (Senturk, 2025). Some research has examined the implications of AI adoption for audit quality, efficiency, and professional judgment, while others have focused on ethical considerations, data governance, and the evolving role of auditors in technology-enabled environments (Ebere Ruth Onwubuariri et al., 2024; Ghafar et al., 2024). Several review and conceptual papers have attempted to synthesize emerging knowledge in this area, highlighting both the opportunities and challenges associated with AI-driven auditing (Oluwatosin Ilori, 2023; Suyono et al., 2025). More recent studies have increasingly linked AI adoption to broader themes such as digital transformation, big data analytics, and intelligent assurance systems, reflecting the growing interdisciplinary nature of the field (Ghafar et al., 2024; Sujan Kumar Seethamsetty Venkata, 2025).

Despite the rapid growth of research, the literature on AI in auditing remains fragmented and dispersed across multiple academic domains, including accounting, information systems, computer science, and management (Murikah et al., 2024). Existing review studies often rely on narrative or thematic approaches, providing valuable conceptual insights but limited systematic evidence on how the field has evolved over time. In particular, there is still a lack of comprehensive, data-driven analyses that map publication trends, influential contributors, collaboration patterns, and the intellectual structure of AI research within the auditing domain. Without such structured mapping, it remains difficult to fully understand the development trajectory, core research clusters, and emerging themes shaping this rapidly evolving field.

To address this gap, the present study conducts a bibliometric analysis of the literature on artificial intelligence in auditing. Using bibliographic data retrieved from major academic databases, this study systematically maps the growth and intellectual structure of research through performance analysis and science mapping techniques. Specifically, the study examines publication trends, influential sources, geographic and institutional contributions, and thematic evolution based on keyword co-occurrence and clustering analysis. By providing a structured overview of the field, this study aims to clarify how AI-related auditing research has developed

and identify key research streams and emerging directions.

This study makes several important contributions. First, it provides a comprehensive bibliometric mapping of AI research in auditing, offering a clearer understanding of the evolution, structure, and knowledge networks within the field. Second, it identifies major thematic clusters and emerging research trends, contributing to the conceptual development of technology-enabled auditing research. Third, the findings offer practical insights for researchers, audit professionals, and policymakers by highlighting future research opportunities and the growing role of AI in shaping the future of auditing and assurance.

The remainder of the paper is organized as follows. Section 2 outlines the research design, data sources, search strategy, and bibliometric methods employed in the study. Section 3 reports the empirical results of the bibliometric analysis, including publication trends, source and citation structures, geographic distribution and collaboration networks, as well as keyword co-occurrence and thematic evolution. Section 4 discusses the findings in relation to existing literature, highlighting the intellectual development, technological transformation, and emerging challenges of AI in auditing. Finally, Section 5 concludes the paper by synthesizing the main insights, outlining theoretical, practical, and policy implications, and proposing directions for future research.

2. MATERIALS AND METHODS

2.1. Research design

This study adopts a bibliometric research design to systematically map the development and intellectual structure of the literature on AI in auditing. Bibliometric analysis is particularly suitable for synthesizing large and interdisciplinary bodies of knowledge, as it enables objective and reproducible examination of publication patterns, influential contributors, and conceptual structures based on bibliographic metadata (Gutiérrez-Salcedo et al., 2017). Following established bibliometric practice, the study integrates performance analysis and science mapping techniques to capture both the growth trajectory of the field and the relationships among core research themes (Öztürk et al., 2024).

Performance analysis is used to evaluate the evolution of scientific production, influential sources, and geographic and institutional contributions (Öztürk et al., 2024). Science mapping, in contrast, focuses on uncovering the conceptual and intellectual structure of the field through keyword co-occurrence and thematic clustering (Zupic & Čater, 2015). Together, these complementary approaches provide a comprehensive overview of how research on AI in auditing has developed over time.

2.2. Data sources and search strategy

Bibliographic data were retrieved from Scopus and Web of Science (WoS), two of the most widely recognized and authoritative databases for peer-reviewed research in accounting, auditing, information systems, and management (Pranckutė, 2021). Their structured indexing and consistent metadata make them suitable for bibliometric analysis and ensure comparability across studies (Mongeon & Paul-Hus, 2016).

A unified keyword-based search strategy was applied across both databases to capture the core conceptual domain of AI in auditing. The search was conducted in the TITLE-ABS-KEY field in Scopus and the Topic (TS) field in WoS. The query combined two groups of keywords

using Boolean operators:

Artificial intelligence–related terms: “artificial intelligence”, “machine learning”, “deep learning”, “data analytics”, “big data”, “natural language processing”, “robotic process automation”, and “intelligent system”.

Auditing-related terms: “auditing”, “audit”, “audit quality”, “fraud detection”, “risk assessment”, “continuous auditing”, and “audit analytics”.

The initial search yielded approximately 229 records from Scopus and 313 records from Web of Science, resulting in a combined dataset of 413 documents prior to screening.

2.3. Inclusion and exclusion criteria

To ensure analytical consistency and comparability, several inclusion and exclusion criteria were applied. The dataset was restricted to English-language publications classified as journal articles or review papers, as these are considered the most reliable and peer-reviewed sources of academic knowledge. Conference papers, book chapters, editorials, and notes were excluded (Marzi et al., 2025).

All records were merged into a single dataset, and screened for duplication based on title, author(s), publication year, and source information (Nowakowska, 2025). A total of 100 duplicate records were identified and removed, resulting in a final dataset of 413 unique documents for analysis.

Prior to analysis, a data preprocessing step was conducted to improve the reliability of keyword-based mapping. Keywords were standardized to address spelling variations, plural forms, and synonymous terms referring to the same concept (e.g., “AI” and “artificial intelligence”). Non-informative and overly generic terms were removed to reduce conceptual noise and enhance the interpretability of keyword networks (Ng et al., 2024).

2.4. Bibliometric tools and analytical techniques

The analysis combines performance analysis and science mapping techniques to provide both descriptive and structural insights into the literature on AI in auditing.

Descriptive performance indicators, including annual scientific production, most relevant sources, and country and institutional contributions, were generated using the Bibliometrix package in R, which supports reproducible bibliometric workflows and standardized performance metrics (Derviş, 2020).

To examine the conceptual structure of the field, keyword-based science mapping was conducted using both Bibliometrix and VOSviewer (Moral-Muñoz et al., 2020). A multi-field keyword approach was applied, incorporating terms extracted from titles, abstracts, author keywords, and indexed keywords to broaden conceptual coverage (Klarin, 2024). Keyword co-occurrence networks were constructed using the full counting method, and clustering and visualization were performed in VOSviewer using association-strength normalization and a modularity-based clustering algorithm to identify coherent thematic clusters (Moral-Muñoz et al., 2020).

In addition, trend topic analysis was used to examine how research themes have evolved over time, enabling the identification of emerging topics and shifts in scholarly attention within AI-enabled auditing research (Klarin, 2024).

3. RESULTS

3.1. Publication trends and sources analysis

The evolution of scientific production on AI in auditing demonstrates a clear and sustained growth over time. As illustrated in Figure 1, the number of publications remained relatively low during the early stage of the period under review, indicating that AI in auditing was initially a niche and emerging research topic. However, research output began to increase steadily from the late 2010s and accelerated markedly after 2020.

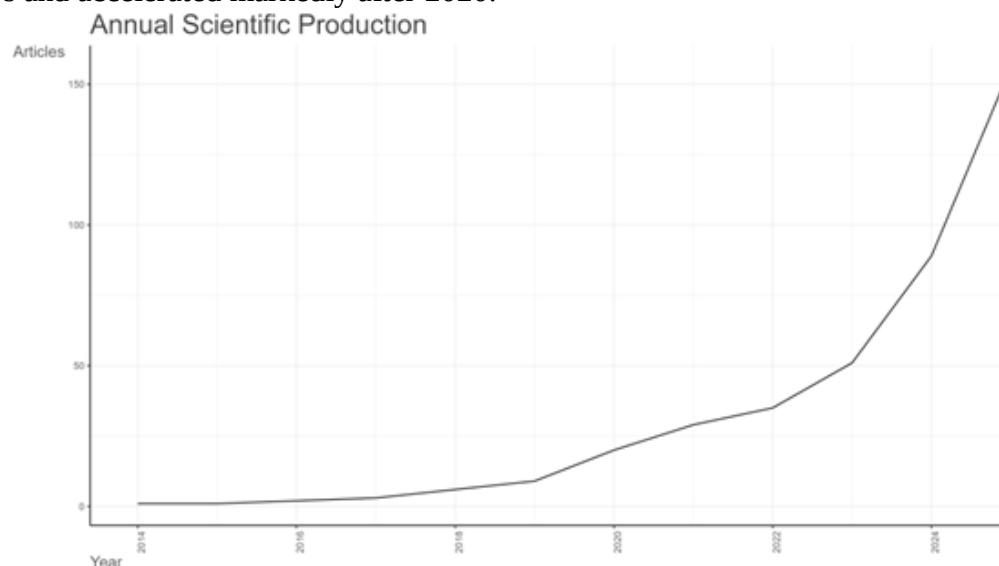


Figure 1: Annual scientific production

The most significant growth is observed in the most recent years, where publication volume rises sharply, reflecting the rapid digital transformation of the auditing profession and the growing scholarly interest in AI-driven audit technologies (Binh, 2025; Romero-Carazas et al., 2024). This upward trend suggests that AI in auditing has evolved from a peripheral research area into a rapidly expanding and increasingly central field within accounting and auditing research. Overall, the publication trajectory indicates a strong and continuing expansion of academic interest in AI-enabled auditing, driven by advances in machine learning, audit analytics, and intelligent automation.

Figure 2 presents the most relevant sources contributing to the literature on AI in auditing. The results show that research output is concentrated in a relatively small group of journals specializing in accounting information systems, emerging technologies, and interdisciplinary financial research. The International Journal of Accounting Information Systems ranks as the most productive source, followed by the Journal of Emerging Technologies in Accounting. Other notable contributors include the International Review of Financial Analysis, Journal of Information Systems, and Journal of Risk and Financial Management. The presence of both accounting-focused and interdisciplinary journals highlights the cross-disciplinary nature of AI research in auditing, which integrates insights from accounting, information systems, data analytics, and financial technology (Hasan, 2022; Luthfiani, 2024).

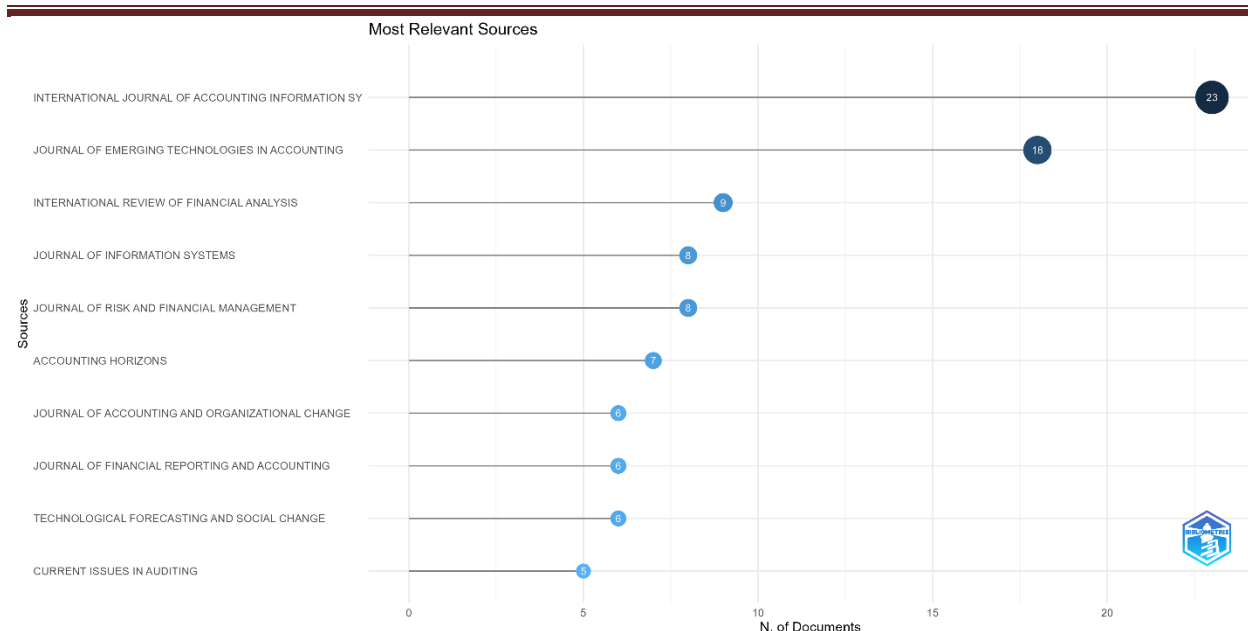


Figure 2: Most relevant sources and their publication count

The distribution of publications across multiple journals also indicates that the field is still developing, with knowledge production dispersed rather than dominated by a single core outlet. At the same time, the prominence of technology-oriented accounting journals suggests that AI in auditing is increasingly positioned within the broader digital transformation of accounting and assurance (Han et al., 2023; Hasan, 2022).

Figure 3 further examines the local impact of sources using the H-index, which captures both publication volume and citation influence within the dataset (Barchane et al., 2025). The results reveal relatively modest H-index values across most sources, with Computer Law and Security Review showing the highest local impact, followed by several journals with moderate citation influence such as Accounting, Intelligent Systems in Accounting, Finance and Management, and the Journal of Emerging Technologies in Accounting. The generally low H-index values across sources indicate that AI in auditing remains an emerging research domain where many publications are relatively recent and have not yet accumulated substantial citation impact.



Figure 3: Sources' local impact by H-index

Taken together, the publication and source analyses suggest that research on AI in auditing is experiencing rapid growth, driven by technological innovation and increasing academic and professional interest (Binh, 2025; Romero-Carazas et al., 2024). While the field is expanding quickly, its citation structure and journal distribution indicate that it is still in a developmental phase, with significant potential for further consolidation and intellectual maturation.

3.2. Geographic distribution and collaboration networks

The geographic distribution of research on AI in auditing reveals a broad but uneven global pattern of scientific production. As illustrated in Figure 4, research activity is concentrated primarily in North America, Asia, and parts of Europe, with additional contributions from selected countries in the Middle East, Africa, and South America. Among these, the United States and China emerge as the most prominent contributors, displaying the highest intensity of scientific production. Substantial research output is also observed in countries such as India, the United Kingdom, Malaysia, Saudi Arabia, and several European economies, reflecting the growing global interest in AI-driven auditing and digital transformation in accounting (Binh, 2025; Romero-Carazas et al., 2024; Sallem et al., 2024).

Country Scientific Production

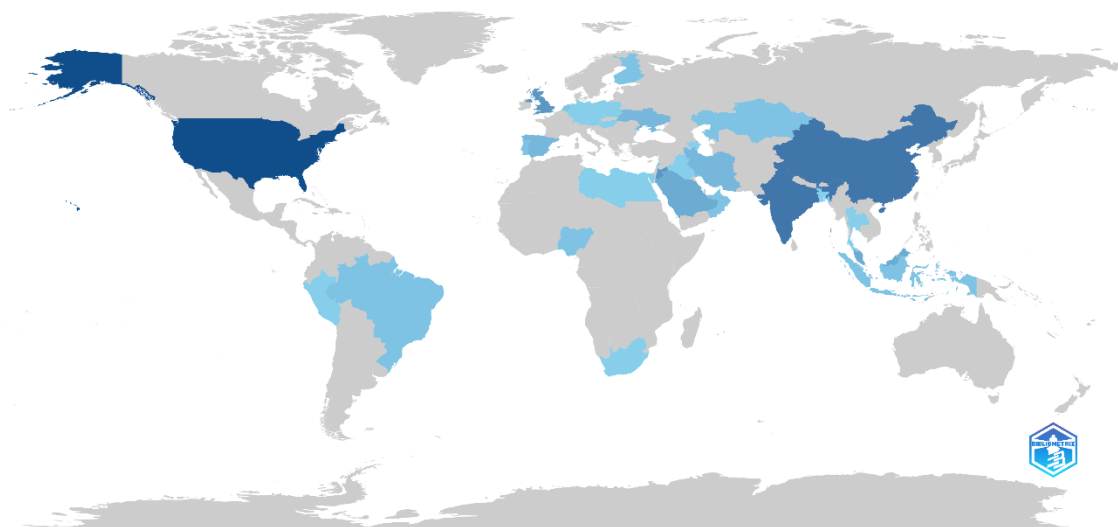


Figure 4: Country scientific production of publications



Figure 5: Corresponding authors' countries and collaboration patterns

While country-level production captures overall research activity, the distribution of corresponding authors provides insight into research leadership within the field. As shown in Figure 5, China and the United States record the highest number of corresponding authors, indicating their central role in shaping the direction of AI in auditing research. These countries are followed by Jordan and India, with additional contributions from Malaysia, Saudi Arabia, the United Kingdom, and several European and emerging economies. The presence of both developed

and emerging countries suggests that research on AI in auditing is not limited to technologically advanced economies but is increasingly global in scope.

The collaboration profile further indicates that the majority of publications are classified as single-country publications (SCP). This pattern suggests that research on AI in auditing remains largely nationally embedded. The relatively limited level of international collaboration may reflect differences in technological adoption, regulatory environments, and data availability across countries (Hu et al., 2020; Schmallenbach et al., 2024).

At the institutional level, knowledge production appears widely distributed rather than concentrated in a small group of dominant universities. As presented in Figure 6, institutions such as ISCTE – Instituto Universitário de Lisboa show the highest publication output, followed by several universities including Islamic Azad University, Monash University Malaysia, and National Economics University. Other contributing institutions include Chitkara University, Dongbei University of Finance and Economics, and International Islamic University Chittagong. This dispersion suggests that research on AI in auditing is supported by a diverse set of academic institutions across different regions rather than dominated by a single research hub.

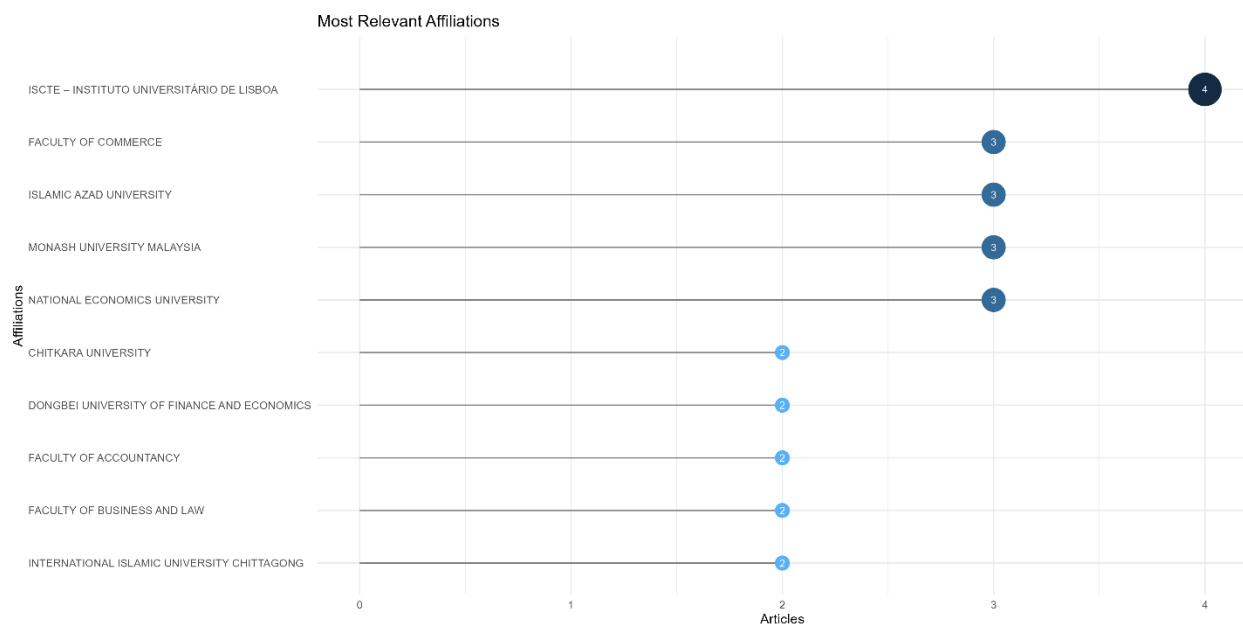


Figure 6: Most relevant affiliations

The geographic and collaboration analyses indicate that AI in auditing is a globally expanding research field with strong contributions from both developed and emerging economies. However, the dominance of single-country publications suggests that the field remains context-dependent and shaped by national technological, regulatory, and institutional conditions (Binh, 2025; Hu et al., 2020). Strengthening international collaboration may enhance knowledge integration and support the development of a more globally connected research landscape in AI-enabled auditing.

The intellectual structure of research on AI in auditing is examined through keyword frequency analysis, temporal trend exploration, and co-occurrence network mapping. These complementary approaches provide a comprehensive view of the dominant concepts, thematic evolution, and knowledge structure within the field (Judijanto & Susanto, 2025).

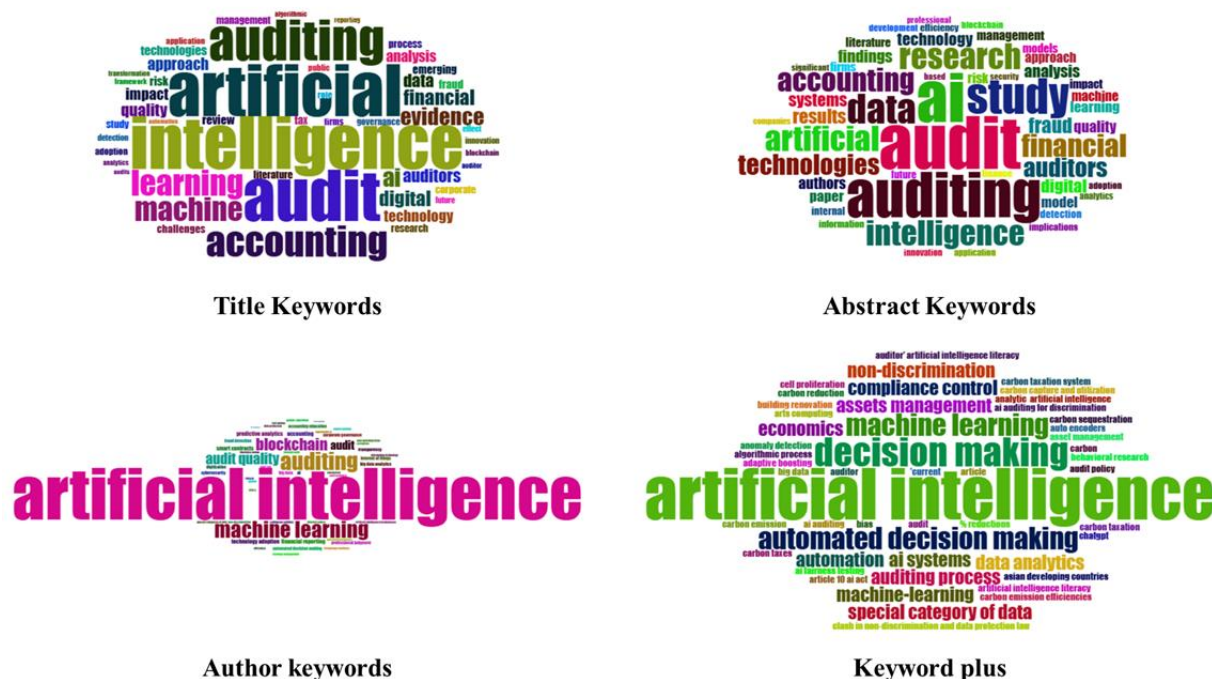


Figure 7: Keyword distribution across title keywords, abstract keywords, author keywords, and keyword plus

The keyword distributions derived from titles, abstracts, author keywords, and keyword-plus fields (Figure 7) consistently identify artificial intelligence, auditing, audit, machine learning, and accounting as the most prominent concepts. Across all keyword sources, artificial intelligence occupies the most central and dominant position, strongly connected with audit, auditing, machine learning, and accounting. This pattern confirms that the literature is fundamentally grounded in the integration of intelligent technologies into auditing and financial reporting processes (Murikah et al., 2024). In addition, frequently occurring terms such as audit evidence, digital technology, data analytics, and fraud detection indicate that research increasingly focuses on data-driven auditing environments and technology-enabled assurance mechanisms (Han et al., 2023).

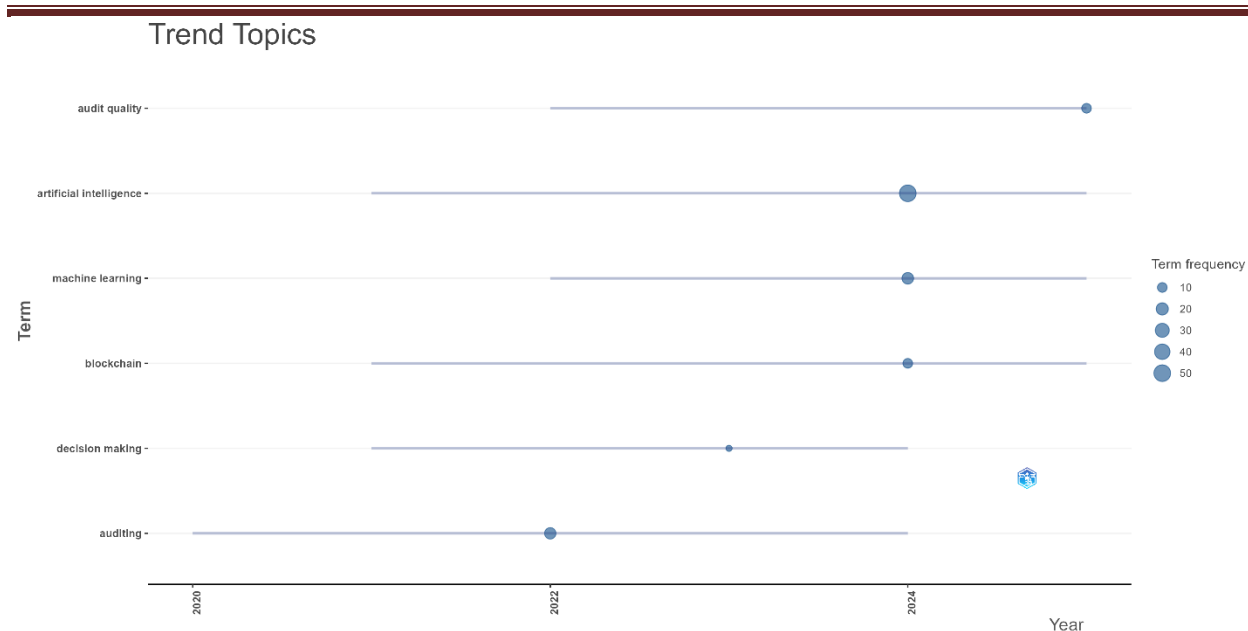


Figure 8: Trend topics

The temporal evolution of research themes is illustrated in Figure 8 (Trend Topics). Early research is primarily centered on auditing, reflecting the foundational stage of the literature where AI was treated mainly as a supporting technological tool (Luthfiani, 2024). Over time, artificial intelligence and machine learning become increasingly prominent, signaling a shift toward specialized, technology-driven research (Binh, 2025; Murikah et al., 2024). More recent years show growing attention to audit quality, blockchain, and decision making, indicating that the field is transitioning from technological experimentation toward evaluating the impact of AI on audit performance, governance, and professional judgment (Judijanto & Susanto, 2025). This thematic progression suggests a clear maturation of AI-enabled auditing research from conceptual exploration to application- and outcome-oriented inquiry.

The structural relationships among key concepts are further revealed through the keyword co-occurrence network generated using VOSviewer (Figure 9). The network identifies several interconnected thematic clusters shaping the intellectual landscape of AI in auditing. A dominant central cluster revolves around artificial intelligence and audit quality, highlighting the strong research focus on enhancing audit effectiveness, reliability, and assurance outcomes through intelligent technologies (Judijanto & Susanto, 2025). Closely linked to this core are themes related to fraud detection, corporate governance, and ethics, reflecting the role of AI in strengthening risk monitoring and governance mechanisms.

A second cluster connects machine learning, big data, blockchain, and internet of things, representing the technological infrastructure underpinning AI-driven auditing and the integration of emerging digital technologies. A third cluster centers on accounting, technology adoption, and accounting education, indicating increasing scholarly attention to organizational readiness, skill development, and the adoption of intelligent auditing systems. Finally, an emerging cluster related to automation and explainable AI highlights growing concern with transparency, interpretability, and the responsible use of AI in audit decision-making.

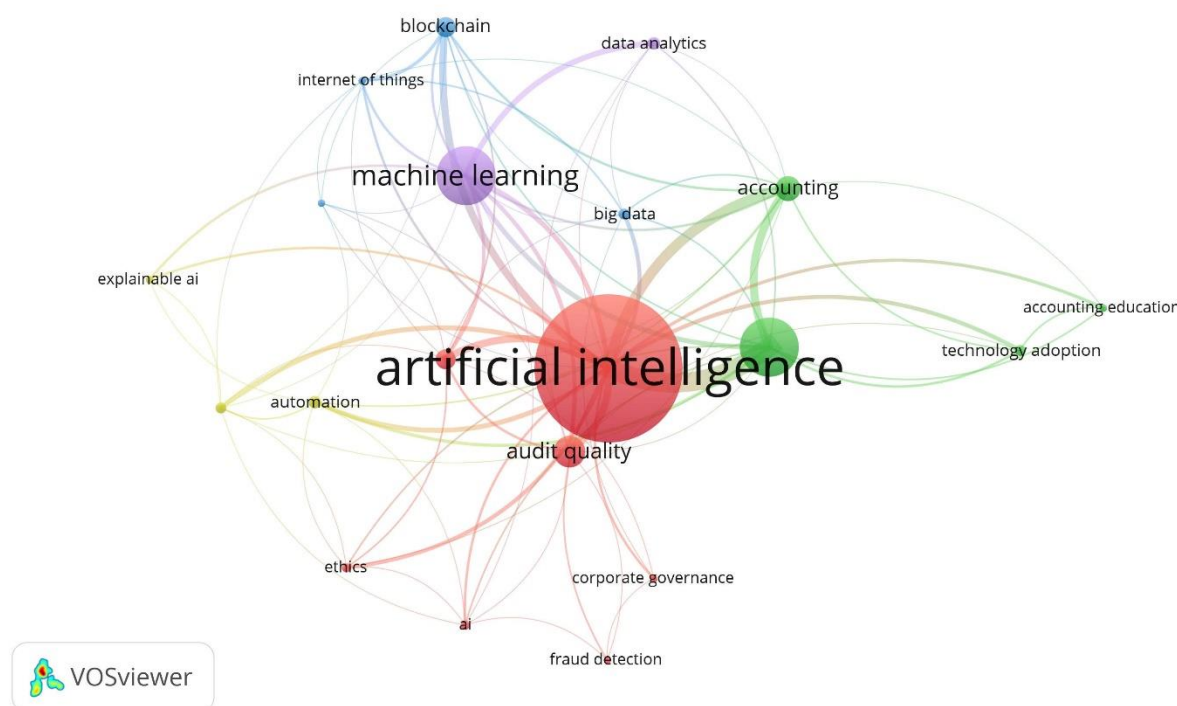


Figure 9: Keyword co-occurrence network and thematic clusters

The keyword analyses demonstrate that research on AI in auditing is evolving from a technology-centric discourse toward a more comprehensive, multi-dimensional field. The increasing prominence of audit quality, decision-making, governance, and ethical considerations suggests that AI is no longer viewed merely as a technological tool but as a transformative force reshaping auditing practices, professional judgment, and the future of assurance (Binh, 2025; Murikah et al., 2024; Pycka & Zastempowski, 2025).

4. DISCUSSION

This study provides a comprehensive bibliometric overview of the research landscape on AI in auditing, revealing the evolution, intellectual structure, and emerging directions of the field. The findings suggest that AI in auditing has transitioned from a nascent and technology-driven topic into a rapidly expanding and increasingly influential research domain within accounting and assurance literature.

First, the results indicate that the field is currently in an emerging growth stage. The sharp increase in publication output in recent years reflects the growing integration of AI technologies into auditing practice, driven by advances in machine learning, big data analytics, and digital transformation (Hasan, 2022; Sallem et al., 2024). However, the relatively modest citation impact and dispersed journal distribution suggest that the field is still consolidating its intellectual foundations and has not yet reached full theoretical maturity. This pattern is typical of rapidly evolving technology-driven research domains, where conceptual development often follows

technological adoption.

Second, the keyword and thematic analyses demonstrate a clear technological shift in auditing. Traditional audit approaches based on sampling and manual procedures are increasingly being complemented—or in some cases replaced—by data-driven and automated auditing techniques (Olubusola Odeyemi et al., 2023). AI technologies enable auditors to analyse entire data populations, detect anomalies in real time, and enhance risk assessment and fraud detection capabilities (Judijanto & Susanto, 2025). This transformation indicates that AI is not merely a supportive tool but a structural force reshaping audit processes, audit evidence, and assurance mechanisms (Barr-Pulliam et al., 2022).

Third, the temporal evolution of research themes reveals a transition from a technology-centered focus toward an impact-oriented research agenda. Early studies primarily explored the feasibility and technical capabilities of AI in auditing, whereas more recent research increasingly emphasizes audit quality, decision-making, governance, and professional judgment (Barr-Pulliam et al., 2022). This shift suggests that the field is moving beyond technological experimentation toward evaluating how AI affects audit effectiveness, transparency, and trust in financial reporting (Kau & Fitriana, 2025). Such a progression reflects the gradual maturation of AI-enabled auditing research.

Fourth, the emergence of themes related to ethics, explainable AI, and governance highlights growing concern over the broader implications of AI adoption in auditing. As auditing becomes more automated and reliant on algorithmic decision-making, issues such as transparency, accountability, bias, and regulatory oversight become increasingly critical (Kau & Fitriana, 2025; Mökander, 2023; Murikah et al., 2024). These findings suggest that AI in auditing should be viewed not only as a technological innovation but also as a socio-technical transformation that reshapes professional roles, institutional frameworks, and governance structures.

Finally, the geographic and collaboration patterns reveal that the field remains somewhat fragmented, with research largely concentrated within national contexts and relatively limited cross-country collaboration. While the global expansion of AI in auditing is evident, greater international cooperation and theoretical integration will be essential for advancing the field toward intellectual consolidation and maturity.

5. CONCLUSION AND IMPLICATIONS

This study provides a comprehensive bibliometric examination of the research landscape on AI in auditing, mapping its evolution, intellectual structure, and emerging thematic directions. The findings reveal that AI in auditing has experienced rapid and sustained growth, particularly in recent years, reflecting the accelerating digital transformation of the auditing profession (Binh, 2025; Pérez-Calderón et al., 2025). Although the field is expanding quickly, the relatively moderate citation impact and dispersed publication structure suggest that it remains in a developing stage, with its theoretical and conceptual foundations still consolidating.

The results indicate a clear shift in the focus of research over time. Early studies primarily explored the technological feasibility of AI applications in auditing, while more recent research increasingly emphasizes audit quality, decision-making, governance, and professional judgment (Pérez-Calderón et al., 2025). This transition suggests that AI is evolving from a supporting technological tool into a transformative force reshaping auditing process, evidence generation, and assurance mechanisms. At the same time, the emergence of themes related to ethics, explainable

AI, and regulatory governance highlights growing concerns regarding transparency, accountability, and the responsible use of AI in auditing, indicating that AI-driven auditing should be understood as a socio-technical transformation rather than purely a technological advancement.

From a theoretical perspective, this study contributes to the literature by clarifying the intellectual structure and developmental trajectory of AI in auditing and by highlighting the transition toward a data-driven and technology-enabled auditing paradigm. The findings suggest that future theoretical development should integrate perspectives from auditing, information systems, and technology adoption research to better understand how AI reshapes audit quality, risk assessment, and assurance theory. The increasing prominence of governance and ethical considerations further implies that AI in auditing must be conceptualized within a broader institutional and regulatory context (Binh, 2025; Murikah et al., 2024).

From a practical standpoint, the results underscore the transformative impact of AI on auditing practice. AI technologies enhance audit efficiency, enable continuous and real-time auditing, and strengthen fraud detection and risk assessment capabilities (Sujan Kumar Seethamsetty Venkata, 2025). These developments imply that auditing professionals must develop advanced analytical skills, technological competencies, and AI literacy to effectively operate in increasingly automated audit environments. Organizations adopting AI in auditing should invest in data infrastructure, algorithm transparency, and internal governance mechanisms to maximize the benefits of AI while mitigating associated risks.

From a policy perspective, the growing reliance on AI in auditing raises important regulatory challenges related to transparency, accountability, and algorithmic bias (Suyono et al., 2025). Regulators and professional bodies should consider developing standards and guidelines addressing explainable AI, ethical AI use, and data governance in auditing to ensure reliability, public trust, and the integrity of AI-enabled assurance systems.

This study also identifies several promising directions for future research. First, further empirical investigation is needed to examine how AI adoption influences audit quality, professional judgment, and audit effectiveness in real-world settings. Second, future research should explore the ethical and governance implications of AI-assisted auditing, particularly issues related to algorithmic transparency, bias, and accountability. Third, more attention should be given to organizational and institutional factors shaping AI adoption in auditing, including technological readiness, professional competencies, and regulatory environments across different countries. Comparative and cross-national studies may provide deeper insight into global variations in AI-enabled auditing. Finally, as AI technologies continue to evolve, future research should explore emerging topics such as explainable AI, continuous auditing, intelligent assurance systems, and human-AI collaboration, which are likely to define the next stage of development in AI-driven auditing.

Overall, this study advances understanding of the structure and evolution of AI in auditing and highlights its growing role in transforming the auditing profession. As AI integration deepens, it is expected to play an increasingly central role in enhancing audit quality, improving assurance reliability, and shaping the future of auditing in a data-driven and technology-enabled environment.

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