

Applications of Artificial Intelligence in Auditing

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1. Round 1

1.1. Reviewer 1

Reviewer:

The article provides a comprehensive overview of artificial intelligence (AI) applications in auditing. However, it could benefit from a deeper examination of recent studies to highlight advancements and challenges in implementing AI within the auditing field. This could include specific AI technologies being adopted, such as machine learning algorithms, and their direct impacts on audit quality and efficiency.

The description of the methodology, particularly the data collection and analysis processes, could be more detailed. It would be helpful to include specifics about how interview questions were developed, how participants were assured of their anonymity and confidentiality, and any steps taken to mitigate researcher bias during the analysis.

The study mentions that 24 individuals were selected for interviews but does not provide details about the demographics of these participants. Including information on the diversity of the sample, such as their roles, experience levels, and backgrounds, could enrich the findings and their applicability.

The article prompts readers to refer to an EndNote file for citations and references. It would be beneficial to include a complete reference list within the article itself to ensure accessibility and usability for readers who may not use EndNote.

Response: Thank you for your comment. I will consider these comments.

1.2. Reviewer 2

Reviewer:

While the grounded theory method is mentioned, the article could benefit from a clearer explanation of how this theoretical framework informed the study design, data collection, and analysis. This would help readers understand the choice of this method over others.

The presentation of findings could be structured more clearly to delineate between different categories of AI applications in auditing, such as fraud detection, risk assessment, and internal control evaluation. This would enhance readability and comprehension.

The discussion could be strengthened by directly linking the findings to the literature review, highlighting how the study contributes to existing knowledge, addresses gaps, or presents new insights into the use of AI in auditing.

While the article touches on the implications of AI in auditing, it could further explore practical recommendations for auditing firms and educators in preparing the next generation of auditors for an AI-driven environment.

The article would benefit from a more explicit discussion of its limitations, such as potential biases in selecting interviewees or limitations in generalizing findings. Additionally, suggesting specific areas for future research could guide subsequent studies in this evolving field.

Response: Thank you for your comment. I will consider these comments.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.