

Exploring auditors' perceptions of artificial intelligence adoption in professional evolution: Navigating threats and opportunities

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Abstract. This Artificial intelligence (AI) is rapidly compelling the auditing profession to re-evaluate its long-standing professional models. The picture that emerges from the existing literature remains unclear as to what auditors themselves think about this technology or how it shapes their role and identity as professionals. The foremost aim of this study is to investigate how auditors perceive AI and whether they regard it as a threat or an opportunity for their professional field. Drawing on 25 semi-structured interviews with experienced auditors from 14 countries, the analysis reveals a genuinely complex picture: auditors recognise AI's power to drive efficiency while simultaneously harbouring concern for their professional identity and a sense that significant disruption lies ahead. They acknowledge that AI outperforms them in certain tasks yet frame it as a tool for professional adaptation rather than an obstacle. This challenges the common assumption that new technology is inevitably met with resistance. The study extends the UTAUT2 model by integrating professional identity dimensions, proposing the UTAUT2-PI framework specifically adapted to established professions confronting disruptive technologies. A key practical implication is that the profession must urgently rethink its training and standards not merely to help auditors adapt, but to actively cultivate a hybrid skill set merging core audit expertise with AI proficiency.

Keywords: Artificial intelligence; auditors; UTAUT2; technology acceptance; professional identity.

1. INTRODUCTION

Financial auditing has navigated its most consequential technological shift in recent decades. At the heart of this transformation is artificial intelligence (AI), which is fundamentally redefining professional practice. Part of the broader Industry 4.0 wave, this shift is driven by an explosion of digital data, increasingly complex IT environments, and novel risks that expose the limits of traditional sampling-based techniques (Kokina & Davenport, 2017; Abdullah & Almaqtari, 2024; Thanasas et al., 2026). Many audit organisations worldwide are channelling resources into AI, an investment reshaping the nature of audit work. The Big Four firms, Deloitte, EY, KPMG, and PwC, are deploying advanced integrated platforms: KPMG Clara for real-time collaborative auditing, PwC Halo for predictive analytics, and EY Blockchain Analyser for distributed ledger auditing (KPMG, 2024; PwC, 2024). Ernst & Young (EY) declared a US\$1.4 billion investment in artificial intelligence over 18 months, resulting in the launch of the EY.ai platform in September 2023 (Ernst & Young, 2023). A global survey by KPMG International (2024) found that 99% of organisations across ten major markets expected to adopt AI in financial reporting within three years, with nearly three-quarters (72%) already piloting or using it, reflecting near-universal recognition of the technology's significance for the profession.

The changes induced by AI extend well beyond the automation of routine tasks. Appelbaum et al. (2018) argued that AI is reshaping the three core dimensions of auditing: planning via predictive risk analysis, execution through comprehensive data processing, and communication through automated report preparation. Chen et al. (2025) demonstrated that machine learning algorithms enhance the identification of financial anomalies by 34%, while Fedyk et al. (2022), drawing on data from over 310,000 individual CVs across 36 audit firms, found that AI contributes to greater process efficiency, though unevenly across task types. Kokina and Davenport (2017) noted that this transformation shifts the auditor's function from conventional verifier to strategic analyst. Yet theoretical recognition does not automatically translate into adoption: Seethamraju and Hecimovic (2023) found that many auditors retain concerns about the reliability of intelligent systems, and Kokina et al. (2025) showed that merely 23% of medium-sized firms had incorporated AI into operations despite 78% expressing intention to do so.

Professional technology adoption evidently depends on mechanisms more complex than traditional models capture.

Despite an expanding literature, a significant gap persists in our understanding of the perceptual mechanisms governing acceptance of or resistance to AI. Existing work concentrates on technical and economic dimensions (Issa et al., 2016; Sobaih & Abu Elnasr, 2025), often setting aside the subjective experiences of practitioners. Munoko et al. (2020) showed that the ethical and professional consequences of AI remain poorly understood, particularly regarding how auditors relate technological effectiveness to their own professional judgment. Three main limitations characterise the extant literature. First, it tends to treat AI as an external variable, marginalising users' cognitive appropriation processes (Sutton et al., 2016; Paglieri, 2024). Second, a persistent quantitative bias privileges the measurement of adoption intention over the understanding of underlying perception mechanisms (Venkatesh, 2022). Third, existing frameworks pay insufficient attention to the role of professional identity in shaping attitudes toward new technology, especially across cultural contexts where perceptions of legitimacy may vary considerably (Lai & Jin, 2021). This gap is particularly salient in auditing, where professional identity and credibility are not peripheral concerns but constitutive features of practice. As Issa et al. (2016) observed, human judgment remains indispensable in ambiguous situations, and Abbott (1988) argued that external jurisdictional challenges do not merely alter professional behavior but call into question the very foundations of professional competence and authority. Moreover, Huising (2023) noted that disruptive technologies do not merely alter behavior but call into question the very foundations of professional competence

Against this backdrop, the study poses a central question: Do auditors perceive AI as a threat or an opportunity for their professional jurisdiction? Three sub-questions guide the inquiry: 1) How do auditors conceptualise AI and its implications for professional practice? 2) How do they assess the threats and opportunities AI poses to their professional identity and legitimacy? 3) Which contextual factors — organisational, experiential, and demographic — shape these perceptions? A qualitative, interpretive approach was adopted to capture the richness of the mental representations' auditors construct in response to technological transformation.

The study's contributions operate at several levels. Theoretically, it proposes an extension of the UTAUT2 model (Venkatesh et al., 2012) through the integration

of professional identity dimensions, yielding a new conceptual framework, UTAUT2-PI, specifically designed for established professions confronting disruptive technologies. This addresses a critical gap: existing technology acceptance models overlook the powerful influence of professional identity and legitimacy on how technology is perceived. Methodologically, the qualitative approach surfaces perceptual drivers that surveys and statistical models routinely miss. Practically, the findings equip audit firms and professional bodies with grounded insight into how auditors genuinely experience AI, enabling the design of targeted training, communication strategies, and change management programmes.

These constructs are grounded in social identity theory (Ashforth & Mael, 1989) and have already been operationalised in adjacent contexts. Mael & Ashforth (1992) developed a validated organisational identification scale, while Jussupow et al. (2022) measured AI-driven professional identity threat among physicians along two dimensions: threats to professional recognition and to professional capabilities, using validated Likert-based instruments. Future quantitative studies could adapt and revalidate these instruments for the auditing context prior to confirmatory testing of the UTAUT2-PI framework.

2. THEORETICAL FRAMEWORK

2.1. The transformation of auditing in the age of AI

The fourth industrial revolution marks a profound convergence of digital technologies with industrial and professional processes (Schwab, 2016; Xu et al., 2018; Kruger & Steyn, 2025). This transformation is driven by the combination of interconnected devices, AI, large-scale data sets, cloud computing, and automated processes together reshaping work environments and raising expectations of accuracy and responsiveness (Lasi et al., 2014; Abdullah & Almaqtari, 2024). AI has become central to this reconfiguration of audit methods. Its capacity to process vast quantities of data, automate routine tasks, and detect anomalies with greater precision opens new possibilities for improving efficiency, accuracy, and predictive analytics in the profession (Appelbaum et al., 2018). Key technologies include machine learning for pattern detection, blockchain for traceability, natural language processing (NLP) for document analysis, and robotic process automation (RPA) for repetitive tasks (Deloitte, 2020; Kokina & Davenport, 2017; Moffitt et al., 2018; Kokina et al., 2025).

2.2. The incorporation and impact of artificial intelligence in the audit process

AI is reshaping every stage of the conventional audit process (Sun & Vasarhelyi, 2018). In the planning phase, it supports risk analysis and the selection of audit targets through predictive analytics and machine learning. During execution, it facilitates the automation of control checks and comprehensive data testing, overcoming the constraints of traditional sampling (Sun & Vasarhelyi, 2018). Appelbaum et al. (2017) highlighted AI's role in conducting automatic gap analysis and simplifying the evaluation of outcomes, with further gains in the reporting phase through automated synthesis of findings and partial automation of deliverable generation.

AI is generally positioned as complementing rather than replacing the auditor. Sutton et al. (2016) suggested it enhances efficiency, quality, and dependability of audit work. Yet Samiolo et al. (2023) pointed to a genuine tension: while automation undoubtedly improves accuracy in specific tasks, it may also encourage over-reliance on technology at the expense of independent professional judgment. Earlier work by Cao et al. (2015) and Kokina and Davenport (2017) showed that, when well implemented, the combination of AI and human oversight yields new standards of flexibility and analytical depth. Alongside these opportunities, significant challenges remain. Scholars including Issa et al. (2016), Brougham and Haar (2018), and Munoko et al. (2020) have drawn attention to risks related to data security and privacy, the diminution of contextual judgment, and the substantial technical complexities of deploying sophisticated AI systems.

2.3. The UTAUT2 framework and its limitations

The Unified Theory of Acceptance and Use of Technology (UTAUT2), proposed by Venkatesh et al. (2012), represents a significant advance in understanding how individuals accept and use technology. Building on the foundations of the Technology Acceptance Model (TAM), it incorporates contextual and motivational drivers including performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, and habit. The model also introduces key moderating variables, age, gender, prior experience, and voluntariness of use, to capture how adoption drivers vary across user profiles.

Despite its theoretical strength, UTAUT2 shows significant limitations when applied to established professions (Dwivedi et al., 2019). It does not account for

professional identity, which is a particularly salient factor in regulated fields like auditing. It also inadequately addresses professional legitimacy and social status, dimensions that inherently shape technology perceptions in knowledge-intensive work. The model's predominantly instrumental perspective marginalises the symbolic and identity-related aspects of technology adoption (Yuliani et al., 2024). In fields like auditing, new technologies may be experienced not as neutral tools but as potential threats to professional standing — a distinction the model cannot capture (Schretzlmaier et al., 2022). Addressing these gaps requires incorporating dimensions of identity affirmation and professional legitimacy.

3. METHODOLOGY

3.1. Research design

This study adopted an exploratory qualitative methodology grounded in an interpretivist paradigm. The aim was to understand auditors' subjective perceptions of AI rather than to establish an objective account of adoption behaviour. Interpretivism permits a close examination of the social construction of meaning, the mental representations professionals develop in response to technological transformation in their field. A qualitative approach was selected precisely because the literature on AI adoption in auditing has been dominated by quantitative studies; the perceptual and cognitive dimensions of practitioner experience have consequently been underexplored.

3.2. Sample

The study draws on 25 individual semi-structured interviews with auditors. Participants were recruited at the International Internal Audit Conference (Hammamet, June 2025). This convenience sampling strategy, though effective for accessing experienced practitioners, introduces self-selection bias: conference attendees may differ from the broader auditor population in terms of technological awareness or institutional support. The sample was constructed using purposive sampling, targeting experienced auditors (average age 50 years; minimum five years of experience) drawn from 14 countries across four continents, encompassing internal auditors, managers, directors, and consultants. Gender representation was balanced, with 12 women and 13 men (Table 1).

Thematic saturation was approached after the 23rd interview, with the final two confirming stability. That said, the relatively short interview duration and the

conference-based recruitment introduce limits on the depth of saturation achievable. With several countries represented by a single participant, the findings are best read as exploratory rather than cross-culturally representative.

ID	Age	Gender	Activity	Country
A1	45	F	Auditor	Tunisia
A2	44	M	Auditor	Morocco
A3	50	M	Audit Manager	Germany
A4	62	M	Audit Director	Tunisia
A5	43	M	Auditor	Gabon
A6	49	F	Internal Audit Director	France
A7	42	F	Auditor	Nigeria
A8	65	M	Audit Consultant	USA
A9	41	M	Auditor	Algeria
A10	53	F	Audit Consultant	Tunisia
A11	44	F	IT Auditor	Tunisia
A12	47	F	Senior Auditor	Algeria
A13	65	M	Internal Audit Manager	Japan
A14	47	F	Internal Auditor	Egypt
A15	60	M	Senior Consultant	USA
A16	52	M	Compliance & Audit Manager	Saudi Arabia
A17	56	M	Audit Manager	France
A18	55	F	Auditor	Saudi Arabia
A19	49	F	Internal Audit Director	Germany
A20	52	M	Auditor	Ivory Coast
A21	38	F	Auditor	Morocco
A22	50	F	Auditor	France
A23	52	M	Audit Manager	Egypt
A24	58	F	Auditor	Japan
A25	47	M	Auditor	Ivory Coast

Table 1. Sample characteristics
Source: Authors' elaboration

3.3. Data collection and analysis

Interviews were conducted individually, each averaging 35 minutes, and were audio-recorded with participants' prior written consent. The interview guide (see Appendix 1) was structured around two main themes: perceptions of AI as a threat or opportunity, and transformation of the professional role, with open-ended questions designed to allow participants' representations to emerge freely. All participants were informed of the research purpose and guaranteed confidentiality. Interviews took place in a quiet environment, and transcriptions were produced immediately following each session.

The data analysis followed the six-phase thematic analysis procedure described by

Braun and Clarke (2006): familiarisation with the data, generation of initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the final report. The analysis was conducted manually, without the use of qualitative data analysis software. Two researchers independently coded the first three interviews, discussed their respective coding choices, and jointly developed a shared coding framework, a consensus-based calibration step consistent with reflexive thematic analysis practice (Braun & Clarke, 2006). This framework was subsequently applied to the remaining 22 interviews. The procedure is best understood as consensus coding rather than formal inter-rater reliability testing. Codes were grouped into sub-themes and then into overarching themes based on conceptual proximity (Table 2). Participant anonymity was maintained through codes A1 to A25, and all ethical requirements were met, including prior institutional approval.

Verbatim	Initial code	Sub-theme	Main theme
<i>“AI will surely replace repetitive tasks like data entry, but it will never replace our professional judgment.”</i>	Task automation / Preservation of judgment	AI-human complementarity	Transformation of professional role
<i>“I’m afraid that in 10 years, we won’t need so many junior auditors.”</i>	Job anxiety / Threat to juniors	Impact on employment	Perceptions of AI as a threat
<i>“AI allows us to analyse much more data and detect anomalies we would never have seen before.”</i>	Improved detection / Reinforced analytical capacity	Efficiency gains	Perceptions of AI as an opportunity

Table 2. Example of the coding process

Source: Authors’ elaboration

4. FINDINGS

4.1. Perceptions of AI as a threat or opportunity

The analysis reveals ambivalent and genuinely nuanced perceptions of AI in auditing. Participants construct their representations around three main dimensions: efficiency opportunities, identity threats, and adaptation challenges.

4.1.1. AI as a catalyst for efficiency and quality

Auditors predominantly perceive AI as an amplifier of their analytical capabilities. One internal audit director explained: *“AI allows us to analyse 100% of transactions instead of our traditional samples of 5%. It is revolutionary for detecting anomalies we would otherwise have missed”* (A4). This view was also

shared by experienced managers in both large and small organisations (A4, A17, A22). They noted that AI enables auditors to review a wider range of activities and transactions, a development they considered important for the profession rather than merely a technological advancement.

The automation of repetitive tasks is perhaps the most unanimously acknowledged benefit. A senior auditor noted: *"Previously, I spent 40% of my time on bank reconciliations and arithmetic checks. Now, I focus on risk analysis and audit strategy"* (A12). An American consultant added: *"AI frees our minds for what we do best: interpreting, judging, and advising"* (A8). More striking was the candour of some experienced practitioners regarding AI's superiority. An audit manager aged 65 admitted: *"ChatGPT and other AI tools are much better than me in some audit operations, even though I have spent years studying and over 25 years in audit expertise"* (A13). This recognition of AI's superiority in certain analytical tasks was not unique to this participant. Experienced auditors (A8, A15, A19) expressed similar views, indicating that this perception is becoming more widely shared within the profession rather than remaining individual.

4.1.2. Acceptance of technological pre-eminence and professional identity

A notable shift is occurring in how auditors speak about AI: the frank acknowledgment of its superiority in defined domains. A 60-year-old audit manager put it plainly: *"I am unashamed to acknowledge that AI surpasses my intelligence in specific domains. It's not a shame, it's a reality. The important thing is to know how to take advantage of it"* (A15). Yet that same acceptance generates genuine existential anxiety. An audit manager admitted: *"If AI does better than me the work I have trained for over many years, what is my added value? This question literally haunts me"* (A3). This form of identity questioning was not confined to a single participant. Mid-career auditors (A3, A16, A22) reported similar concerns, indicating that threats to professional identity may be particularly relevant for professionals with substantial experience who are still actively engaged in their careers.

4.1.3. Anticipation of technological disruption

Participants articulated a strong sense of impending change. An American consultant warned: *"In the coming years, a massive shock is coming, and many are not yet ready"* (A8). An African auditor articulated a geopolitical dimension: *"The*

shock will be doubly severe for us: technological and competitive. Western firms equipped with AI will be able to audit our companies remotely, completely marginalising us” (A5). It is worth noting, however, that not all participants experienced this disruption as immediate or dramatic. Several auditors working in firms with established digitalisation strategies described AI integration as a gradual process, characterised more by incremental change than by disruption. This variation suggests that perceptions of technological disruption are shaped by organisational context rather than reflecting a uniform professional experience.

4.2. Perceptions of professional role transformation

4.2.1. Redefinition of core competence

Auditors are recentring their professional value around capacities that AI cannot easily replicate. An internal audit director put it succinctly: *“Our strength no longer lies in mechanical verification, but in contextual interpretation. AI provides the facts, while we provide the meaning derived from human experience”* (A6). This view was broadly shared across the sample, with experienced practitioners from diverse national contexts (A6, A15, A19) converging on a similar understanding of what remains irreplaceable in their work.

Professional judgment is consistently identified as the ‘last human frontier.’ An experienced consultant observed: *“AI can detect a statistical anomaly, but it cannot understand whether it is an innocent error or sophisticated fraud in the specific context of a struggling family business”* (A15). The relational dimension of audit work emerges as a second area of differentiation: *“Clients do not want to talk to an algorithm about their financial difficulties. They need our empathy, discretion, and personalised advice”* (A12).

4.2.2. Skill evolution

Auditors are radically rethinking their skill sets. An audit manager observed: *“Tomorrow, a competent auditor will need to master both ISA standards and understand why AI made a particular decision”* (A22). The auditing of AI systems themselves is emerging as a new domain: *“Who will audit the algorithms? Who will ensure that AI does not discriminate or make systemic errors? This is our new territory”* (A11).

4.2.3. Professional survival strategies

Participants are developing differentiated responses. Some invest in technological expertise: *"I am intensively training in data science and AI. I want to become indispensable by understanding how to supervise and interpret AI outputs"* (A7). Others pursue hyper-specialisation in domains where AI penetration is limited, such as Islamic finance (A18). The profession's prospective view oscillates between optimism and resignation: *"In ten years, we will either be AI orchestrators or highly skilled unemployed. There will be no middle ground"* (A16).

4.3. Contextual factors shaping auditors' perceptions of AI

The third research question sought to identify the organisational, experiential, and demographic factors that shape auditors' perceptions of artificial intelligence. Although the qualitative nature of this study does not permit statistical generalisation, the interviews reveal several recurring patterns that help explain why auditors do not perceive AI in the same way.

Overall, the findings suggest that perceptions of AI are influenced by four interrelated contextual factors: professional role, career stage, organisational digital maturity, and geographic environment. These factors shape whether AI is primarily interpreted as an opportunity for professional enhancement, a challenge to professional identity, or a source of broader disruption within the auditing profession.

Professional role emerged as a particularly important source of variation. Participants occupying technologically oriented positions, such as IT auditors, as well as those with prior experience in data analytics, generally viewed AI in pragmatic and often positive terms. Rather than seeing it as a threat, they described AI as a tool capable of extending their analytical capabilities and improving audit performance. As a result, AI was typically framed as a complement to professional expertise rather than a substitute for it.

Career stage also influenced perceptions. Mid-career auditors working in more traditional verification roles (A3, A16, A22) expressed stronger concerns regarding the future relevance of competencies accumulated over many years of practice. Their accounts frequently reflected questions about professional identity, expertise, and long-term employability. By contrast, senior practitioners approaching retirement (A4, A13) tended to acknowledge the disruptive potential of AI while

expressing less urgency to adapt, often adopting a more detached or fatalistic perspective.

The organisational environment further shaped how participants interpreted technological change. Auditors employed in organisations with established digital transformation strategies generally described AI adoption as a gradual and manageable process. Their prior exposure to technological innovation appeared to reduce perceptions of disruption and facilitated a more incremental understanding of AI integration. In contrast, participants operating in less digitally mature environments were more likely to frame AI as a significant break from established professional routines.

Geographic context constituted a fourth differentiating factor. The accounts of participants from Sub-Saharan Africa (A5, A20) revealed concerns extending beyond individual employability to include broader competitive and geopolitical issues. These participants highlighted the possibility that AI-enabled international firms could increasingly perform audit services remotely, potentially intensifying competition in local markets. By comparison, the North American participants interviewed (A8, A15) tended to view AI as an opportunity to move towards higher-value analytical and advisory activities rather than as a direct threat to professional survival. Taken together, these findings indicate that auditors' perceptions of AI are shaped not only by the characteristics of the technology itself but also by the professional, organisational, and institutional contexts in which it is encountered. The same technology may therefore be interpreted as an opportunity, a threat, or a manageable transition depending on the circumstances of the individuals and organisations involved.

Contextual Factor	Illustrative Profile	Perceived Efficiency Opportunity	Perceived Identity Threat	Perceived Disruption Intensity	Adaptive Response Orientation
Professional role	IT auditors / digitally embedded firms (A7, A11)	High	Moderate	Incremental	AI upskilling
Career stage	Mid-career auditors in traditional roles (A3, A16, A22)	Moderate	High	Disruptive rupture	Specialisation / hybrid skills

Career stage	Senior practitioners near retirement (A4, A13)	High	Moderate	Fatalistic acceptance	Minimal adaptation
Geographic environment	Participants from Sub-Saharan Africa (A5, A20)	High	High	Geopolitical urgency	Niche specialisation
Geographic environment	Participants from North America (A8, A15)	High	Low	Manageable transition	Strategic repositioning

Table 3. Contextual factors influencing auditors' perceptions of AI

Note: The verbatim accounts supporting these patterns are presented in section 4.1 and 4.2.

5. DISCUSSION

This study extends technology acceptance models in an important direction. The findings confirm that while UTAUT2 offers a robust starting point, it requires conceptual enrichment to account for the dynamics of established professions. Three thematic patterns emerging from the data — the perception of threat to professional identity, the anticipation of opportunities for repositioning, and the frank acceptance of AI's technical superiority in bounded tasks — are not captured by any existing construct in the UTAUT2 model. Together, they point to a systematic gap between the model's instrumental logic and the identity-laden experience of technology adoption in knowledge-intensive professions.

Building on the thematic patterns identified in the findings, we propose the UTAUT2-PI framework as a conceptual extension of UTAUT2 for established professions confronting disruptive technologies. As illustrated in Figure 1, the framework retains the seven original UTAUT2 constructs while adding three new antecedents of Behavioural Intention: Perceived Threat to Professional Identity, Perceived Opportunity for Professional Repositioning, and Acceptance of Technical Superiority, represented by dashed arrows to signal their proposed rather than validated status. These dimensions are grounded in social identity theory (Ashforth & Mael, 1989) and can be operationalised using existing instruments developed by Mael and Ashforth (1992) and Jussupow et al. (2022), to be revalidated for the auditing context in future quantitative work.

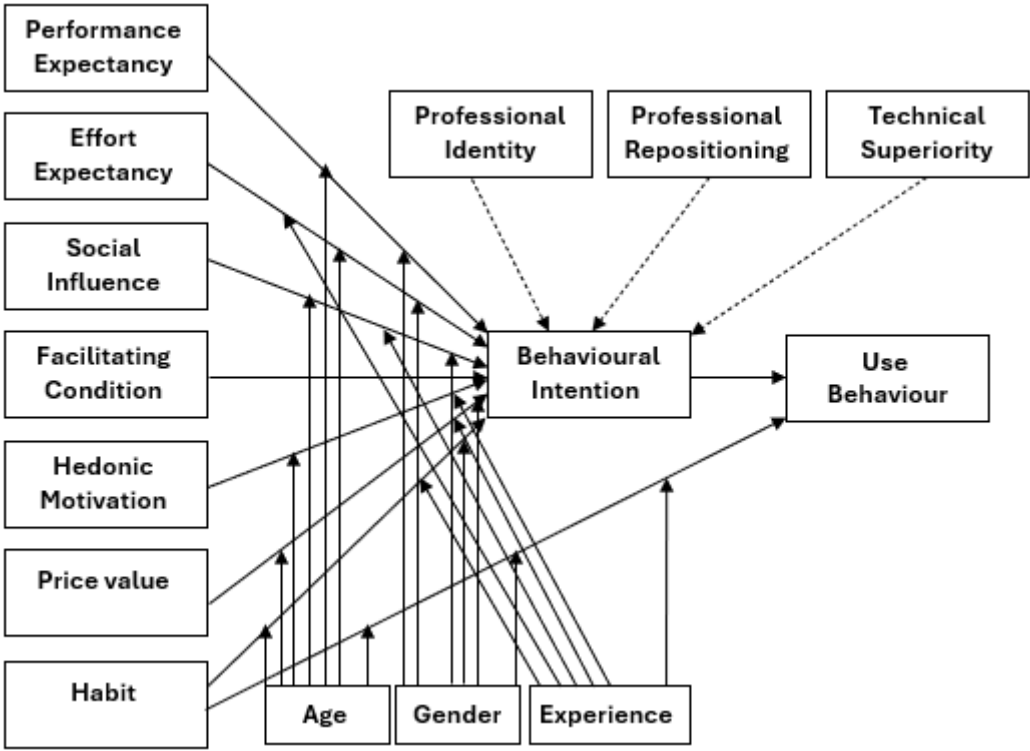


Figure 1. The Proposed UTAUT2-PI Conceptual Framework

Source: adapted from Venkatesh et al. (2012).

Note: Dashed arrows indicate relationships proposed by the UTAUT2-PI extension.

The notion of professional jurisdiction underpinning the UTAUT2-PI framework draws on a well-established sociological tradition. Abbott’s (1988) foundational work theorised how professions compete to defend cognitive and social boundaries against external encroachment, a dynamic directly relevant to how auditors are repositioning themselves in response to AI. Evetts (2011) showed how contemporary organisational contexts reshape the discourse of professionalism itself, creating tensions between occupational autonomy and managerial control that mirror the ambivalence our participants express.

The frank acknowledgment by auditors of AI’s superiority in specific tasks represents a theoretically interesting development. It challenges classical resistance theories (Lapointe & Rivard, 2005) by suggesting that recognising a technology’s advantages does not inhibit professional adaptation but can, paradoxically, facilitate it. This offers a direct counterpoint to Bhattacharjee and Hikmet (2007), who

posited an inherent professional resistance to technologies perceived as threatening to expertise or autonomy.

The multinational character of the sample allows for a tentative comparative observation. Participants from Sub-Saharan Africa (A5, A20) expressed concerns that went beyond professional identity to include a form of competitive anxiety, particularly regarding the possibility of AI-enabled Western firms conducting remote audits in their markets. North American participants (A8, A15) tended to adopt a more pragmatic framing, viewing AI as an extension of existing professional capabilities. The Japanese participant (A13) expressed a more resigned acceptance, while European auditors generally described AI adoption as part of an already ongoing and incremental process of digitalisation in larger firms. Although these observations are based on limited national representation, they suggest that the identity-related implications of AI adoption may vary across contexts rather than being culturally uniform.

The regulatory dimension of AI adoption in auditing also merits attention, as it represents an important external factor shaping the environment in which auditors operate. The International Auditing and Assurance Standards Board (IAASB, 2023) has begun developing guidance on the use of technology in audit engagements, particularly in relation to documentation, accountability, and governance of AI-assisted procedures. At the legislative level, the EU Artificial Intelligence Act (European Parliament, 2024 - Regulation EU 2024/1689) classifies certain AI systems used in high-impact decision-making as high-risk, with direct implications for auditing practices. Together, these developments act both as constraints and as sources of legitimacy for the adoption of AI in audit contexts.

From a managerial perspective, the findings underscore the value of approaches grounded in human-machine synergy. Training programmes that simultaneously valorise AI's advantages and affirm the continuing importance of professional judgment are more likely to reduce resistance and workplace anxiety than those framing AI as a replacement threat. For professional governance, training and regulatory bodies must update curricula to incorporate hybrid competencies — the ability to supervise, interpret, and critically evaluate AI-generated outputs alongside traditional audit skills (Appelbaum et al., 2017).

6. CONCLUSIONS

This study provides insight into how auditors perceive AI, uncovering adaptation processes that are considerably more nuanced than those captured by conventional technology acceptance frameworks. The principal theoretical contribution is the proposed UTAUT2-PI framework, which extends UTAUT2 by integrating professional identity dimensions specifically relevant to established professions confronting disruptive technologies. A particularly striking finding is that the acknowledgment of AI's superiority in specific tasks functions not as a source of paralysis but as a catalyst for professional reorientation.

Several limitations must be honestly acknowledged. The qualitative approach does not permit the quantification of relationships between constructs. More specifically, the sample was drawn primarily from a single professional conference (Hammamet, June 2025), which introduces a degree of self-selection bias and regional concentration. In addition, the relatively short average interview duration (35 minutes) limits the depth of some individual accounts, while the uneven national distribution reduces the extent to which cross-national comparisons can be made. Claims of theoretical saturation should therefore be interpreted with caution. Although no new themes emerged after the 23rd interview, the recruitment context suggests that saturation was reached within a specific professional and geographic sub-population rather than reflecting the full diversity of the global auditing profession.

These limitations open several avenues for future research. A quantitative validation of the UTAUT2-PI model is the most pressing next step, drawing on established instruments such as Mael and Ashforth (1992) and Jussupow et al. (2022), adapted for the auditing context prior to confirmatory structural equation modelling. A longitudinal design would capture the temporal dynamics of professional adaptation. Extending the model to other established professions — medicine, law, and consulting — would test the generalisability of the identified mechanisms. Finally, the ethical dimensions of AI adoption in auditing — algorithmic bias, data privacy, and legal liability when AI outputs prove erroneous — remain largely unexplored and constitute an important agenda for future inquiry.

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Appendix 1

Interview Guide

Theme 1: Concrete Experiences of AI Integration

“Tell me about a recent mission where you used AI or advanced technologies.”

“What has actually changed in the way you work?”

“What obstacles did you encounter and how did you overcome them?”

Theme 2: Transformation of the Professional Role

“How do you define your role as an auditor today in the face of these technologies?”

“What remains irreplaceable in your human expertise?”

“In your opinion, how should the auditing profession evolve?”