GHAM
Global Health Administration and Management
https://journal.stikespemkabjombang.ac.id
Volume 01 Number 01
March 2026
e-issn: xxxx-xxxx

The role of artificial intelligence integration in accounting information systems in enhancing internal audit effectiveness

Anggun Dwi Pratiwi[1], Lesi Hertati[2], Terrti Avini[2], Agustina Heryati[2]

1. Undergraduate Student, Faculty of Economics, Accounting Study Program, Universitas Indo Global Mandiri
2. Lecturers, Faculty of Economics, Accounting Study Program, Universitas Indo Global Mandiri

Submitted:
1 March 2026
Accepted:
30 March 2026

Cresponding Author:
Anggun Dwi Pratiwi
Accounting Study Program, Universitas Indo Global Mandiri

Email:
2024520029@students.uigm.ac.id

ABSTRACT

Artificial Intelligence (AI), the foundation of digital business accounting because it brings changes in the fields of accounting and auditing. The application of AI in Accounting Information Systems (AIS) provides a great opportunity for organizations to improve the quality of financial data processing, information accuracy, and the effectiveness of internal control. Accounting Information Systems integrated with AI technology are able to process large amounts of data quickly and accurately, and identify transaction patterns and anomalies that are difficult to detect through conventional methods. Internal audit as a supervisory function has a crucial role in ensuring the reliability of financial reports, regulatory compliance, and the effectiveness of internal control. However, transaction complexity and resource limitations often pose challenges in audit implementation. The use of Artificial Intelligence in internal audits enables the implementation of continuous auditing and continuous monitoring, so that auditors can analyze the entire data population in real-time. This increases audit coverage and reduces the risk of undetected errors and fraud. Fraud detection is a crucial aspect in internal audits considering the impact of fraud that can harm organizations financially and reputationally. AI technology, through machine learning and data analytics, is able to detect indications of fraud based on transaction patterns, unusual behavior, and financial data irregularities. With an AI-based fraud detection system, organizations can obtain early warnings and take preventive measures more effectively. The integration of Artificial Intelligence into Accounting Information Systems and internal audit contributes to increased audit effectiveness. Internal auditors can focus on strategic analysis and provide value-added recommendations to management. Thus, the application of AI not only improves the efficiency of the audit process but also strengthens the quality of internal controls and stakeholder confidence in financial information.

Keywords: Artificial Intelligence, Accounting Information Systems, Internal Audit, Fraud Detection, Audit Effectiveness

Copyright © 2026 by *Pratiwi, et al,* published by UPPM STIKES Pemkab Jombang is licensed under CC BY 4.0
https://doi.org/10.33023/jikep.v11i3.3313

Introduction

The rapid development of digital technology has generated fundamental changes across multiple dimensions of organizational operations, including accounting and auditing (Hertati & Yuliasnyah, 2024). One technology with particularly significant effects is Artificial Intelligence (AI), which can emulate human cognitive capabilities such as learning, analysis, and data-driven decision-making (Hertati et al., 2020). Modern organizations face increasingly complex financial transactions, large data volumes, and increasingly diverse fraud risks. In this context, AI represents a strategic solution for improving the quality of Accounting Information Systems (AIS), enhancing internal audit effectiveness, and strengthening fraud-detection capabilities (Hertati & Puspitawati, 2023). Accordingly, the integration of AI into AIS and its role in supporting internal audit and detecting fraud constitute relevant and important areas for in-depth investigation (Hertati, Safkaur, et al., 2021).

Digital technological development has encouraged business organizations to improve the quality of financial governance and the effectiveness of internal auditing. AI is one innovation that can be integrated into AIS to accelerate risk identification, detect transaction anomalies, and improve the accuracy of financial reporting. This study aims to describe the role of AI in AIS and to explain how this technology can enhance internal audit effectiveness through automation, predictive analysis, and stronger internal controls. The study employs a literature-review method by examining publications on the development of AIS, internal auditing, and the application of AI in the business sector (Hertati & Safkaur, 2020b). Hertati and Safkaur (2020) reported that AI integration can reduce human error, broaden audit scope, and improve real-time fraud detection. Nevertheless, implementation involves challenges, including high investment costs, the need for qualified human resources, and data-security risks. This study emphasizes that the use of AI in AIS is a strategic measure for companies seeking to compete globally and strengthen their internal audit functions (Hertati & Safkaur, 2020b).

Accounting Information Systems are essential for providing management and external stakeholders with accurate, timely, and reliable financial information. AIS collect, record, process, and present financial transaction data that support decision-making and financial reporting. However, as business complexity and the digitalization of operational processes increase, conventional AIS face several limitations, including restricted capacity to analyze large datasets, vulnerability to human error, and delays in detecting anomalies or indications of fraud (Hertati, 2021). Under these conditions, AI offers technological capabilities that can enhance AIS through process automation, intelligent data analysis, and continuous learning.

AI can be applied within AIS through several technologies, including machine learning, data mining, natural language processing, and expert systems. These technologies allow systems to recognize transaction patterns, predict risks, and identify irregularities in financial data in real time. Consequently, AI functions not only as a tool for supporting recording and reporting activities but also as a more effective instrument of oversight and internal control. Integrating AI into AIS can improve the quality of accounting data, reduce recording errors, and increase the transparency and accountability of financial information (Wulandari, 2021).

Internal audit is an independent organizational function designed to provide assurance and consulting services that add value and improve organizational operations. It focuses on evaluating the effectiveness of internal control, risk management, and corporate governance. In practice, internal auditors frequently encounter limitations in time, resources, and audit coverage, particularly when they must examine large volumes of transaction data. These constraints may reduce the ability of audits to detect errors and fraud comprehensively. The application of AI in internal auditing therefore represents an innovative approach to overcoming such limitations (Hertati, Antasari, et al., 2021).

The application of AI in internal auditing enables auditors to conduct continuous auditing and continuous monitoring. With AI support, internal auditors can analyze entire populations of transaction data rather than relying solely on samples, thereby minimizing the risk of undetected errors and fraud. AI algorithms can identify unusual patterns, anomalous transactions, and high-risk indicators requiring further investigation. In addition, AI can assist auditors in audit planning, risk assessment, and the evaluation of internal-control effectiveness with greater accuracy and efficiency (Safkaur & Hertati, 2020).

Fraud detection is a critical aspect of accounting and auditing because fraudulent conduct can cause substantial financial and reputational damage. Financial fraud is increasingly perpetrated through complex and concealed methods, making it difficult to detect using traditional approaches. AI offers a more sophisticated approach by using historical-data analysis, pattern recognition, and machine learning. Through AI, systems can automatically identify suspicious transactions, anomalies in user behavior, and potential manipulation of financial data (Hertati, Iriadi, et al., 2021).

The integration of AI into fraud detection provides important advantages in terms of speed and precision. AI-based systems can process large volumes of data in real time and issue early warnings of potential fraud. This capability enables organizations to implement preventive and corrective measures before losses escalate. AI also supports fraud prevention by increasing the

effectiveness of internal controls and strengthening an organizational culture of compliance (Varhan Ardiansyah et al., 2024).

Audit effectiveness is an important indicator of the extent to which the internal audit function achieves its objectives. An effective audit provides reasonable assurance regarding the reliability of financial statements, regulatory compliance, and the effectiveness of internal controls. The use of AI in internal auditing can improve audit effectiveness by expanding audit coverage, reducing human error, and providing deeper, data-driven analysis. Consequently, internal auditors can offer management recommendations that are more precise and that generate greater added value (Hertati, Safkaur, et al., 2021).

Although AI provides numerous benefits when applied to AIS and internal auditing, several challenges require consideration. These include organizational readiness, human-resource competence, data quality, implementation costs, and ethical and information-security concerns. Organizations must ensure that AI is implemented systematically and supported by appropriate policies and controls. The role of internal auditors is also changing from a primary emphasis on manual examination to the analysis and evaluation of technology-based systems (Safkaur et al., 2021).

Overall, the integration of AI into AIS plays a strategic role in supporting internal auditing, improving fraud-detection capabilities, and strengthening audit effectiveness. AI enables faster, more accurate, and more comprehensive processing and analysis of financial data, thereby helping internal auditors perform their oversight responsibilities more effectively. When appropriately implemented, AI can improve the quality of internal controls, reduce fraud risk, and increase stakeholder confidence in reported financial information. AI has therefore become an important element in the development of AIS and internal audit practice in the digital era (Aliefia et al., 2024).

This study further indicates that the adoption of AI in AIS should not be viewed merely as a technical innovation; it may also serve as a catalyst for transforming corporate-governance culture toward greater transparency and accountability. By processing high transaction volumes within short periods and conducting in-depth analyses of financial behavioral patterns, AI-based systems allow management and internal auditors to focus on high-risk areas and strategic decisions rather than routine tasks. From the perspective of external stakeholders, including investors and regulators, integrating AI into AIS can strengthen confidence in financial statements and corporate-governance practices (Hertati & Iriyadi, 2023). The study also encourages companies to consider investment in AI not as a short-term cost but as a long-term investment that can generate operational efficiency, mitigate fraud risk, and improve competitiveness in the digital era. Future research should empirically evaluate the long-term effects of AI use on audit quality and employee

behavior. The application of AI in AIS and internal auditing is therefore relevant not only to current organizational needs but also to the establishment of a foundation for sustainable corporate digital transformation.

As a major technology associated with the Industrial Revolution 4.0, AI has developed rapidly and offers intelligent automation, data-learning capabilities, and predictive analytics that support auditors' decision-making. Integrating AI into AIS can significantly improve the audit process, particularly through: (1) the detection of anomalies and fraud indicators; (2) the automated examination of audit evidence; (3) high-accuracy transaction analysis; and (4) the continuous monitoring of internal controls. The use of AI in AIS therefore represents a strategic alternative for companies seeking to ensure the effectiveness of internal auditing in the digital era (Romli & Hertati, 2024).

In addition to these improvements, the application of AI in internal auditing fundamentally changes the role of auditors and the operation of corporate oversight systems. Technologies capable of analyzing transaction patterns in real time enable auditors to move beyond historical evaluation and undertake continuous monitoring to identify potential risks before they develop into more serious problems. AI supports a more proactive audit process by providing early warnings of suspicious activities, policy non-compliance, or deviations from operating procedures. Companies that use this technology can improve the quality of internal controls, accelerate decision-making, and strengthen the reliability of financial statements. Nevertheless, AI integration requires adequate human-resource readiness and technological infrastructure if its benefits are to be optimized. Companies must therefore adjust their strategies, provide workforce training, and evaluate governance arrangements to ensure that AI-supported internal auditing operates effectively and sustainably (Hertati & Syafarudin, 2018).

Moreover, the use of AI in internal auditing not only increases operational efficiency but also strengthens companies' capacity to compete globally. Through comprehensive analytical capabilities, AI can help companies understand transaction trends, user behavior, and potential weaknesses in business processes that are difficult to identify through manual methods. This creates opportunities for auditors to provide more targeted strategic recommendations, thereby improving organizational performance, reducing fraud risk, and enhancing overall governance quality. AI implementation may also increase transparency and accountability because activities are recorded automatically and can be traced more readily. Although implementation costs, resistance to change, and data-confidentiality concerns remain important barriers, rapid technological development has made AI increasingly essential to modern audit systems. Companies that adapt

effectively and optimize the use of AI may therefore achieve significant competitive advantages and strengthen long-term business sustainability (Hertati, 2024).

Accounting Information Systems (AIS)

An Accounting Information System is an integrated mechanism designed to collect, record, store, process, and report financial and non-financial information relevant to various organizational stakeholders. AIS provide the operational backbone for transaction recording, financial-statement preparation, and the control of business activities. Through AIS, companies can improve business-process efficiency, reduce recording errors, and provide accurate and timely data to support managerial decision-making (Hertati, Asmawati, et al., 2021).

Digital technological development has expanded AIS beyond their traditional role as recording tools; they now function as platforms that support real-time data integration across departments (Hertati, Mustopa, et al., 2021). Modern AIS are generally connected to centralized modules for inventory, sales, purchasing, payroll, and finance. Technologies such as cloud computing, big data, and blockchain are also increasingly incorporated into AIS to improve the security, transparency, and reliability of financial information. Consequently, AIS influence not only the effectiveness of accounting activities but also the overall quality of corporate governance (Hertati & Yuliasnyah, 2024).

Artificial Intelligence (AI)

Artificial Intelligence is a technology that enables computer systems to emulate human-intelligence processes, including learning from data, recognizing patterns, making decisions, and solving problems autonomously. AI encompasses several branches. Machine learning enables systems to learn from historical data and generate predictions or classifications. Expert systems are knowledge-based systems that emulate the decision-making processes of human experts (Hertati & Umar, 2024). Natural language processing (NLP) allows machines to understand and process human language, while robotic process automation (RPA) performs repetitive administrative tasks rapidly and consistently. In accounting and auditing, AI has developed into a strategic instrument that accelerates analysis, detects anomalies, and reduces human error. Its ability to process large volumes of data with high accuracy allows auditors and accountants to work more efficiently and focus on strategic issues. AI also contributes to the development of predictive-analytics systems that help organizations identify financial risks at an early stage. It has therefore become a key technology in the digital transformation of modern accounting and auditing (Syafarudin & Hertati, 2020).

Internal Audit

Internal audit is an activity designed to provide independent and objective assurance and consulting services to an organization, with the aim of improving the effectiveness of risk management, internal control, and governance processes. Internal auditors evaluate whether business processes comply with established procedures and regulations and whether operational objectives are achieved efficiently and effectively. Their responsibilities include examining purchasing and sales processes, cash and asset management, and compliance with organizational policies (Marlina et al., 2023).

Technological development has transformed internal auditing from a predominantly manual inspection function into a more systematic, data-driven, and continuous process. Modern internal auditing not only provides historical assessments but also performs real-time risk analysis through information systems and digital technologies. The use of AI and analytical tools enables auditors to identify potential fraud, control weaknesses, and abnormal transaction patterns more rapidly and accurately. Internal audit therefore plays an important role in safeguarding the reliability of financial information while supporting operational efficiency and organizational resilience in the digital era (Tampubolon et al., 2023).

The integration of AI into AIS and its effect on internal audit effectiveness constitute a theoretical and conceptual field that has received considerable attention in contemporary literature. This study draws on scientific articles, academic books, national and international journals, research reports, and audit standards, including ISO standards, the COSO framework, and guidance issued by The Institute of Internal Auditors (IIA), particularly sources addressing the implementation of technology in the audit function.

Data were collected by selecting literature using keywords such as Artificial Intelligence, Accounting Information Systems, Internal Audit, Fraud Detection, and Digital Transformation in Accounting. The selected literature was then analyzed through a descriptive-analytical approach to explain the concepts, trends, advantages, and challenges associated with AI implementation in AIS. The analysis compared findings from previous studies, identified recurring patterns and convergent results, and organized the evidence systematically to address the research focus.

The study also employed content analysis by examining the literature in depth to identify relationships among variables, including the role of AI, internal audit effectiveness, and the strengthening of internal controls. The selected sources were assessed in terms of relevance, credibility, and contribution to the discussion. Thus, the literature-review method was used not merely to summarize prior findings but also to develop a more comprehensive understanding of

how AI can be optimally integrated into AIS to improve the quality of internal auditing in the digital era (Hertati, 2024).

Methods

This review utilizes a targeted keyword methodology to collect evidence from peer-reviewed academic publications, technical reports, and governmental or institutional records, including grey literature, published between 2015 and 2025. Searches were performed using Boolean logic (AND, OR), with keyword variations adapted to the syntax of each platform and field limits such as title or abstract searches.

Results and Discussions

Integration of Artificial Intelligence into Accounting Information Systems (AIS)

The findings indicate that integrating AI into AIS significantly changes how companies manage, process, and analyze financial information. Before the introduction of AI, AIS primarily functioned as tools for recording transactions and generating periodic financial statements. Technological advances have transformed AIS into intelligent systems capable of processing data automatically and providing a comprehensive view of corporate financial activities (Hertati, Syafitri, & Safkaur, 2023). AI plays an important role in improving processing speed and the accuracy of reported information. Technologies such as machine learning, deep learning, and data mining enable AIS to recognize complex transaction patterns, forecast financial trends, and identify potential risks that may be difficult for humans to detect. AI-based AIS also support the real-time integration of data from business units such as sales, production, inventory, and finance. This integration creates a reporting system that is more accurate, transparent, and readily monitored by internal auditors (Badan et al., 2021).

Beyond its analytical capabilities, AI expands the functions of AIS through robotic process automation, which can perform repetitive administrative activities such as data entry, transaction reconciliation, and document verification. RPA operates consistently and reduces exposure to human error, thereby significantly improving the quality and reliability of accounting information. Through AI, AIS evolve into adaptive systems that support data-driven decision-making (Susanti et al., 2023).

The Role of AI in Supporting Internal Audit Effectiveness

AI makes a substantial contribution to internal auditing, particularly in relation to efficiency, accuracy, and the scope of oversight (Riset et al., 2022). Internal audits that previously

depended heavily on manual examination can now be automated through AI technologies capable of analyzing large volumes of data.

1. Detection of Anomalies and Fraud Indicators

   AI is highly effective in detecting anomalous transaction patterns through anomaly-detection algorithms. The system compares current transactions with previously learned normal patterns. When unusual activity is identified, it automatically alerts auditors to conduct further examination (Hertati & Safkaur, 2021). This technology is particularly useful for identifying potential fraud, financial-statement manipulation, and deviations from operating procedures that may remain undetected through conventional audit methods. A major advantage of AI is its ability to operate continuously without being constrained by human bias or physical limitations. Consequently, fraud can be detected more rapidly and accurately, allowing companies to minimize losses and strengthen the integrity of their internal-control systems.

2. Automated Examination of Audit Evidence

   AI enables audit evidence to be examined automatically and more efficiently. Systems can collect, classify, and verify supporting transaction documents, including invoices, receipts, bank statements, and other payment evidence. Optical character recognition (OCR) accelerates the conversion and analysis of physical documents into digital data that can be processed by the system (Hertati, Syafitri, & Tripermata, 2023). This capability reduces both audit time and the risk of errors commonly associated with manual examination. Auditors can consequently devote more attention to strategic analysis, risk assessment, and recommendations for improvement.

3. High-Accuracy Transaction Analysis

   AI can process extremely large volumes of transaction data with a high degree of accuracy. Predictive analytics allow auditors to identify potential future risks on the basis of historical patterns. For example, AI may predict declining financial performance, potential misuse of assets, or abnormal operating expenses. This capability supports a modern internal-audit function that is not only retrospective but also prospective. Auditors can anticipate risks earlier and provide more relevant recommendations for strengthening internal-control systems (Safkaur & Hertati, 2020).

4. Continuous Monitoring of Internal Controls. AI facilitates continuous monitoring and continuous auditing, meaning that audit processes are no longer confined to specific periods but may operate continuously. AI systems automatically monitor the effectiveness of internal controls, verify transactions, and evaluate compliance with corporate standards

and policies. When deviations occur, the system immediately notifies auditors so that corrective action can be undertaken. This approach improves system reliability and accelerates the management of operational risks.

Transformation of the Internal Auditor's Role in the AI Era

AI integration has substantially changed the traditional role of internal auditors. Historically, auditors devoted considerable time to routine tasks such as examining transaction evidence, reconciling data, and performing manual calculations. With AI, these responsibilities are shifting toward more strategic functions (Hertati, Mustopa, et al., 2021). Auditors increasingly serve as data analysts, risk-based decision-makers, and overseers of AI-system performance. They must understand how algorithms operate, interpret AI-generated analyses, and ensure that system outputs are valid, accurate, and aligned with internal-control objectives. Technology-enabled auditing has therefore become an essential professional capability. Modern auditors are expected to demonstrate competence in:

1. information-technology concepts;
2. data analysis and statistics;
3. digital literacy;
4. system-based risk assessment; and
5. cybersecurity.

This transformation enhances the strategic value of internal auditors in supporting corporate sustainability.

Challenges in Applying AI to AIS for Internal Auditing

Although AI offers substantial benefits, the findings identify several challenges that may impede effective implementation.

1. High Implementation Costs

   AI integration requires substantial investment in hardware, software development, workforce training, and system maintenance. These requirements may create significant constraints for companies with limited financial resources.

2. Limited Human-Resource Competence

   Not all internal auditors possess adequate technological competence. Insufficient training and limited knowledge of AI may prevent organizations from using these systems optimally.

3. Data-Security Risks

   AI processes large volumes of sensitive data. If systems are not adequately protected, the risks of data breaches and cyberattacks increase. Information security is therefore a critical factor in AI implementation.

4. Dependence on Data Quality

   AI can perform effectively only when companies possess clean, complete, and well-structured data. Poor-quality data may produce inaccurate analyses and adversely affect the audit process.

5. Resistance to Change

   Some employees and auditors may resist AI because they fear being replaced by technology. Addressing this concern requires an effective change-management approach.

Strategic Benefits of AI for Internal Audit Development

In addition to its operational benefits, the findings demonstrate that AI provides substantial strategic value to internal auditing, including the following:

1. strengthening corporate governance through transparent reporting; increasing investor and stakeholder confidence; accelerating decision-making; reducing fraud-related risks; and improving competitive advantage through digital efficiency.
2. AI integration also enables internal auditing to progress toward more predictive and adaptive audit models that are responsive to the dynamic requirements of contemporary business.

The integration of AI into AIS has significant strategic potential to improve the quality of internal auditing. AI not only enhances the efficiency and effectiveness of audit processes but also automates routine activities that previously required considerable time and were susceptible to human error. Through large-scale data-processing capabilities and big-data analytics, AI can accelerate the timely identification of fraud indicators, transaction anomalies, and financial risks. Internal oversight consequently becomes more responsive and proactive rather than merely reacting after problems have occurred (Hertati et al., 2019).

AI integration also provides substantial support for more accurate, in-depth, and comprehensive data examination. Machine-learning algorithms can learn historical patterns and automatically identify irregularities, thereby providing internal auditors with a more objective and evidence-based analytical foundation (Endarwati, 2021). This capability promotes the development of continuous auditing, in which monitoring is conducted in real time and on an ongoing basis. Management decisions can therefore be made more rapidly, rely more strongly on data, and adapt more effectively to changing risk conditions (Boyle et al., 2016).

Nevertheless, the benefits of AI in internal auditing cannot be fully optimized without adequate corporate technological infrastructure. Integrated systems, standardized data quality, and stable technological support are essential prerequisites for ensuring the accuracy of AI-generated analyses (Sánchez-Prieto et al., 2016). Human-resource competence is equally important to successful implementation. Internal auditors must understand how AI operates, interpret system outputs critically, and possess strong digital literacy so that the technology serves not merely as an automation tool but as a genuine mechanism for improving audit quality.

Data security and privacy policies also constitute major challenges. As AI technologies become more sophisticated, the potential risks of data leakage, information misuse, and cyber threats increase. Companies must therefore establish rigorous data-security policies, including encryption, access controls, and compliance with data-protection regulations (Lesi & Safkaur, 2020).

Overall, AI in internal auditing is expected to mature as digital transformation accelerates across the business sector. Through sustained technological investment, stronger human-resource competencies, and sound technology governance, AI may become a primary foundation for building a modern, adaptive, and future-oriented internal audit function. Ultimately, such integration can improve not only audit effectiveness but also the integrity, transparency, and reliability of corporate financial information (Hertati, 2015).

Conclusion

The integration of Artificial Intelligence into Accounting Information Systems represents a significant development in enhancing the effectiveness of internal auditing in the digital era. AI-based technologies, including machine learning, data analytics, natural language processing, expert systems, and robotic process automation, enable organizations to process large volumes of financial data more rapidly, accurately, and comprehensively. These capabilities improve the quality and reliability of accounting information while supporting the timely identification of transaction anomalies, financial irregularities, operational risks, and potential fraudulent activities.

The implementation of AI also facilitates continuous auditing and continuous monitoring, allowing internal auditors to examine entire data populations rather than relying solely on limited audit samples. Consequently, audit coverage can be expanded, human error can be reduced, and potential control weaknesses can be detected at an earlier stage. AI therefore transforms internal auditing from a predominantly retrospective and manual function into a more proactive, predictive, and data-driven activity. This transformation enables internal auditors to devote greater

attention to risk assessment, strategic analysis, system evaluation, and the formulation of value-added recommendations for management.

Nevertheless, the successful implementation of AI in Accounting Information Systems depends on several critical factors. Organizations must address the high costs of technological implementation, the limited digital competence of human resources, data quality issues, cybersecurity and privacy risks, and resistance to organizational change. Appropriate technological infrastructure, standardized and reliable data, effective information-security controls, continuous professional development, and strong technology governance are therefore essential to ensure that AI-generated outputs remain accurate, ethical, transparent, and accountable.

Overall, Artificial Intelligence should be regarded not merely as an automation tool but as a strategic instrument for strengthening internal control, fraud prevention, corporate governance, and organizational decision-making. When implemented responsibly and supported by competent auditors and adequate governance mechanisms, AI can substantially improve audit efficiency, effectiveness, and organizational resilience. Future studies should empirically examine the long-term effects of AI implementation on audit quality, auditor judgment, employee behavior, organizational performance, and stakeholder confidence across different industries and organizational contexts.

References

Aliefia, S. P., Hertati, L., & Syafitri, L. (2024). *Fungsi Pemahaman Akuntansi , Program Pelatihan , Dan Pemanfaatan Teknologi Informasi Terhadap Efektivitas Sistem Informasi Akuntansi UMKM*. *3*(3), 712–725.

Badan, P., Milik, U., Terhadap, D., Perkemb, P., & Maju, E. D. (2021). *Paramita,Dkk_ Pengaruh Badan Usaha Milik Desa Terhadap Pusat Perkemb Angan Ekonomi Desa Maju…. 02*(01), 61–72.

Boyle, E. A., Hainey, T., Connolly, T. M., Gray, G., Earp, J., Ott, M., Lim, T., Ninaus, M., Ribeiro, C., & Pereira, J. (2016). An Update To The Systematic Literature Review Of Empirical Evidence Of The Impacts And Outcomes Of Computer Games And Serious Games. *Computers And Education*, *94*, 178–192. Https://Doi.Org/10.1016/J.Compedu.2015.11.003

Endarwati, T. (2021). Prediction Of Market Attraction Due To Covid-19, On The Life Cycle Of The Company'S Business Financial Performance. *Osf.Io*, *09*, 232–252. Https://Doi.Org/10.17605/OSF.IO/FHQW7

Hertati, L. (2015). Impact Of Uncertainty Of Environment And Organizational Cultural On Accounting Information System Management And Implications For Managerial Performance. *International Journal Of Economics, Commerce, And Management*, *III*(12), 455–468.

Hertati, L. (2021). Peran Anggaran Informasi Akuntansi Terhadap Pusat Pertanggungjawaban Biaya. *Is The Best Accounting Information Systems And Information Technology Business Enterprise This Is Link For OJS Us*, *6*(2), 121–135. Https://Doi.Org/10.34010/Aisthebest.V6i2.5000

Hertati, L. (2024). *Exploring Human Capital Dalam Tingkat Akuntansi Mengatasi Deteksi Fraud Pada Aplikasi Shopee Exploring Human Capital At The Education Level The Role Of Accounting Information System Applications In Overcoming Fraud Detection In*. *16*(1), 74–92.

Hertati, L., Antasari, R., Nazarudin, N., Fery, I., Azwari, P. C., & Safkaur, O. (2021). Top Management Support Functions In Higher Education Management Accounting Information Systems. *Ilomata International Journal Of Tax And Accounting*, *2*(1), 1–16. Https://Doi.Org/10.52728/Ijtc.V2i1.179

Hertati, L., Asmawati, A., & Widiyanti, M. (2021). Peran Sistem Informasi Manajemen Di Dalam Mengendalikan Operasional Badan Usaha Milik Daerah. *Insight Management Journal*, *1*(2), 55–67. Https://Doi.Org/10.47065/Imj.V1i2.28

Hertati, L., Iriadi, I., Safkaur, O., Fery, I., Nazarudin, N., & Antasari, R. (2021). Peran Akuntansi Aktiva Tetap, Standar Akuntansi Keuangan Terhadap Laporan Keuangan Akibat Covid-19. *Jurnal Revenue : Jurnal Ilmiah Akuntansi*, *1*(2), 182–200. Https://Doi.Org/10.46306/Rev.V1i2.23

Hertati, L., & Iriyadi, I. (2023). Exploring Sistem Informasi Akuntansi Aplikasi Gocar Di Palembang. *Jurnal Ilmiah Akuntansi Kesatuan*, *11*(2), 341–352. Https://Doi.Org/10.37641/Jiakes.V11i2.2016

Hertati, L., Mustopa, I. M., Widiyanti, M., & Safkaur, O. (2021). Pengujian Empiris Bagaimana Penerapan Aplikasi Sistem Informasi Akuntansi Di Era Revolusi Industri 4.0 Dipengaruhi Oleh Struktur Organisasi (Survei Pada Usaha Kecil Dan Menengah Di Indonesia). *Kajian Akuntansi*, *22*(2), 2013–2015.

Hertati, L., & Puspitawati, L. (N.D.). *Determinan Perilaku Etika Pada Sistem Whistlebloving Implikasi Pada Detection Fraud*. 83–98.

Hertati, L., & Safkaur, O. (2020a). Dampak Revolusi Industri 4.0 Era Covid-19 Pada Sistem Informasi Akuntansi Terhadap Struktur Modal Perusahaan. *Jurnal Riset Akuntansi Dan Keuangan*, *8*(3), 503–518.

Hertati, L., & Safkaur, O. (2020b). Pengaruh Sistem Informasi Manajemen Lingkungan Terhadap Good Goverment Governance. *Jurnal Ilmu Keuangan Dan Perbankan (JIKA)*, *10*(1), 39–64. Https://Doi.Org/10.34010/Jika.V10i1.3003

Hertati, L., & Safkaur, O. (2021). The Influence Of Human Resource Competencies To Improve The Internal Control System For Patients In The COVID-19 Era Hospital. *International Journal Of Economic And Business Applied*, *2*(1), 57–71.

Hertati, L., Safkaur, O., Yanti, D., Fery, I., & Azwardi, P. C. (2021). The Role Of Accounting Information System Afflication In Reliability Financial Reporting. *Ilomata International Journal Of Tax And Accounting*, *2*(1), 97–112. Https://Doi.Org/10.52728/Ijtc.V2i1.208

Hertati, L., Susanto, A., Zarkasyi, W., Suharman, H., Umar, H., Steet, D. U., & Steet, D. U. (2019). *Berimplikasi Terhadap Kualitas Informasi Akuntansi (Surveypada Badan Usaha Milik Negara (BUMN) Di Sumatera Selatan Indonesia) Peran Akuntansi Dalam Menghadapi Masa Disrupsi Teknologi Yang Berkembang Sangat Pesat , Sehingga Detik Demi Detik Menggantika*. *3*(1), 88–107.

Hertati, L., & Syafarudin, A. (2018). How The Implementation Of The Industrial Revolution 4.0 Management Information System Influenced Innovation: The Case Of Small And Medium Enterprises In Indonesia. *Journal Of Asian Business Strategy*, *8*(2), 52–62. Https://Doi.Org/10.18488/Journal.1006.2018.82.52.62

Hertati, L., Syafitri, L., & Safkaur, O. (2023). *Exploring Pembelajaran Berbasis Game Digital Akuntansi Didalam Dunia Pembelajaran Exploring Digital Accounting Game-Based Learning In The World Of Learning*. 159–170.

Hertati, L., Syafitri, L., & Tripermata, L. (2023). *Digitalisasi Industri Kreatif Bisnis Plan Limbah Alam Era Pademi Covid-19 Mendatangkan Laba Cukup Besar Apabilah Dikelola Dengan Baik (Dia Nauly , Ekonomi , Namun Kadang Kalah Tidak Terpikirkan Oleh Mereka Yang Tidak Manfaat Besar Disebut Kreatif (Syafi*. *7*(1), 1–2.

Hertati, L., & Umar, H. (2024). *Illegal Oil Well Mitigation : Environmental Sustainability : Strengthening The Oil And Gas Accounting Information System*. *07*(02), 200–218.

Hertati, L., & Yuliasnyah, Y. (2024). *Exploring Aplikasi Gojek Dalam Mencapai Laba Organisasi (Exploring The Gojek Application In Achieving Organizational Profits)*. *2*(2), 123–137.

Hertati, L., Zarkasy, W., Adam, M., Umar, H., & Suharman, H. (2020). Decrease In Labor Levels In The Covid-19 Government Budget. *Ilomata International Journal Of Tax And Accounting*, *1*(4), 193–209. Https://Doi.Org/10.52728/Ijtc.V1i4.131

Lesi, H., & Safkaur, O. (2020). The Influence Of Information Technology Covid-19 Plague Against Financial Statements And Business Practices. *Ilomata International Journal Of Tax And Accounting*, *1*(3), 122–131. Https://Doi.Org/10.52728/Ijtc.V1i3.117

Marlina, R., Hertati, L., Putri, A. U., Student, A., Indo, U., Mandiri, G., Lecturer, A., Indo, U., & Mandiri, G. (2023). *The Influence Of Business Strategy And Organizational Culture On Management*. *2*(2), 500–514.

Riset, P., Inovasi, D. A. N., & Masyarakat, P. (2022). *Mahasiswa Indo Global Mandiri Mendaping Para Tunavisma Bertahan Hidup Pada Perkumpulan Sikh*. *2*(1), 40–51.

Romli, H., & Hertati, L. (2024). *Determinan Proses Bisnis Dan Efektivitas Sistem Informasi Akuntansi Implikasi Pada Kinerja Organisasi Gojek*. *3*(3), 872–885.

Safkaur, O., & Hertati, L. (2020). Perubahan Struktur Modal Menyebabkan Perubahan Kinerja Keuangan. *Jurnal Ilmu Keuangan Dan Perbankan (JIKA)*, *9*(2), 93–106. Https://Doi.Org/10.34010/Jika.V9i2.2713

Safkaur, O., Simanjuntak, A. M., & Hertati, L. (2021). To Align Company Environmental S Trateg Y , Environmental M Anagement System On Environmental M Anagement Accounting And Environmental Product. *Journal Of Tianjin University Science And Technology*, *54*(10), 352–372. Https://Doi.Org/10.17605/OSF.IO/B4QU6

Sánchez-Prieto, J. C., Olmos-Migueláñez, S., & García-Peñalvo, F. J. (2016). Informal Tools In Formal Contexts: Development Of A Model To Assess The Acceptance Of Mobile Technologies Among Teachers. *Computers In Human Behavior*, *55*, 519–528. Https://Doi.Org/10.1016/J.Chb.2015.07.002

Susanti, I. D., Hertati, L., & Putri, A. U. (2023). The Effect Of Green Accounting And Environmental Performance On Company Profitability. *Cashflow : Current Advanced Research On Sharia Finance And Economic Worldwide*, *2*(2), 320–331. Https://Doi.Org/10.55047/Cashflow.V2i2.552

Syafarudin, A., & Hertati, L. (2020). Penerapan Human Capital Serta Dampaknya Terhadap Kualitas Pelayanan Pada Sistem Informasi Manajemen. *Is The Best Accounting Information Systems And Information Technology Business Enterprise This Is Link For OJS Us*, *5*(1), 31–45. Https://Doi.Org/10.34010/Aisthebest.V5i1.2801

Tampubolon, E. M. Y., Hertati, L., & Sari, R. (2023). The Effect Of Accounting Knowledge, Business Strategy And Work Motivation On The Quality Of Management Accounting Information Systems. *Journal Of Humanities Social Sciences And Business (Jhssb)*, *2*(4), 687–693. Https://Doi.Org/10.55047/Jhssb.V2i4.722

Varhan Ardiansyah, Novta Fardhika, Siti Aisyah, & Agus Wahyudi. (2024). Peran Manajemen Perubahan Pada Akuntansi Manajemen Strategis Akibat Virus Corona. *GEMILANG: Jurnal Manajemen Dan Akuntansi*, *4*(3), 247–254. Https://Doi.Org/10.56910/Gemilang.V4i3.1617

Wulandari, V. (2021). The Influence Of The Covid-19 Crisis Transformative Leadership Style On Job Satisfaction Implications On Company Performance. *Ilomata International Journal Of Tax And Accpountingpounting*, *2*(1), 97–112.