
Emerging IT Technologies for Accounting and Auditing Practice

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Abstract

The IT impact can be noticed in all activity fields of this world, and the audit is no exception from the evolution of this technological trend. **Motivation:** Given that professionals are progressively pursuing experimentation in working with new technologies, the development of Artificial Intelligence (AI), Blockchain, RPA, Machine Learning through the Deep Learning subset is a particularly interesting case, on which the researcher argues for debate. **The objective** of the article is to present the latest episode of the new technologies impact that outline the auditor profession, the methods and tools used. The quantitative, applied and technical **research method** allows the analysis of the emerging technologies impact, completing a previous specialized paper of the same author. **The results** of this paper propose the integration of AI, Blockchain, RPA, Deep Learning and predictive analytics in financial audit missions. The projections resulted from discussions with auditing and IT specialists from Big Four companies show how the technologies presented in this paper could be applied on concrete cases, facilitating current tasks. Machine Learning and Deep Learning would allow a development for prescriptive analytics, revolutionizing the data analytics process. Both the analysis of the literature and the conducted interviews admit AI as a business solution that contributes to the data analytics in an intelligent way, providing a foundation for the development of RPA.

Keywords: AI, Machine Learning, RPA, Blockchain, predictive analytics

JEL Classification: M42, O33

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