
Revolutionizing Financial Auditing: Integrating Artificial Intelligence for Improved Efficiency and Accuracy

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Abstract

Face to face with the complex and various challenges generated by the rapid evolution of technology in financial auditing, artificial intelligence (AI) is emerging as a key element for innovation, providing advanced solutions to adapt to dynamic market needs. By analyzing real-time data, identifying anomalies and generating predictive insights, AI significantly improves accuracy, efficiency and risk understanding in auditing, marking an essential step towards optimal performance in a changing environment.

The authors set out to investigate the impact of artificial intelligence in auditing using bibliometric analysis and statistical approaches to highlight the essential role of artificial intelligence technologies in the evolution and optimization of the financial audit process.

In conclusion, the implementation of artificial intelligence in auditing offers significant advantages, such as increased efficiency, accurate fraud detection and adaptation to specific client requirements, but it is vital to recognize the challenges and limitations in order to fully exploit the potential of artificial intelligence and revolutionize audit practices in the digital era.

Key words: audit; artificial intelligence; integration; efficiency;

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