
Professional Judgment and Skepticism Amidst the Interaction of Artificial Intelligence and Human Intelligence

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Abstract

Artificial Intelligence (AI) has revolutionized various industries by learning from data, mimicking human behavior, and making autonomous decisions. However, despite AI's advancements in data processing and decision-making, it cannot fully replicate human attributes such as emotional understanding and ethical judgment. This paper explores the intersection of AI and Human Intelligence (HI) within the audit profession, focusing on the implications for the auditor's professional judgment and skepticism. The integration of AI in auditing promises enhanced efficiency, precision, and data processing capabilities beyond human limits. However, it also raises ethical concerns regarding data privacy, algorithmic bias, and accountability. These concerns highlight the importance of maintaining human oversight and ethical standards in audit practices. Through a comprehensive literature review, this study compares the cognitive abilities, functional capabilities, and ethical implications of AI and human auditors. Key findings underscore AI's potential to complement human auditors by improving accuracy and uncovering anomalies, while recognizing the irreplaceable role of human judgment in complex decision-making processes. The study provides insights into the transformative impact of AI on the audit profession, advocating for a balanced approach that harnesses AI's capabilities while preserving the integrity and critical thinking of human auditors. The findings contribute to a deeper understanding of AI's integration into auditing, informing best practices and guiding future research in maintaining the profession's standards amidst technological advancements.

Key words: digitalization; digital transformation; Artificial Intelligence; human intelligence; professional judgment; professional skepticism; auditor; audit profession;

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