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ALGORITHMIC JUDGEMENT VERSUS PROFESSIONAL SKEPTICISM: REDEFINING AUDITOR DECISION-MAKING IN AI-SUPPORTED AUDITS

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Abstract

The development of artificial intelligence technology has brought significant changes to audit practice, particularly through the use of AI systems to support auditor decision-making. The emergence of intelligent algorithms has sparked debate regarding the role of algorithmic judgment versus auditor professional skepticism in the audit process. This study aims to analyze and redefine the dynamics of auditor decision-making in the context of AI-based audits using a literature review method. The literature review was conducted by reviewing various academic publications, professional reports, and empirical research related to the implementation of AI in audits, its impact on professional judgment, and the challenges in maintaining professional skepticism. The results indicate that although AI algorithms improve the efficiency and accuracy of risk detection, there is a risk of overreliance, which can reduce the level of auditor skepticism. This study emphasizes the importance of integrating professional judgment and critical evaluation of AI output, so that auditors maintain their oversight and independent assessment. These findings provide a theoretical contribution to the development of a modern audit framework that combines AI capabilities with the principle of professional skepticism.

Keywords: Algorithmic Judgment, Professional Skepticism, AI-Supported Audits, Auditor Decision-Making

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INTRODUCTION

The development of artificial intelligence technology has brought significant changes to various sectors, including audit practice. In the context of accounting and auditing, AI is not only used as a tool to automate routine tasks but is also increasingly capable of performing complex data analysis, detecting anomalies, and providing algorithm-based recommendations that support auditor decision-making. This change has created a paradigm shift in auditing, where auditor decisions can now be influenced by the results of algorithmic evaluations, known as algorithmic judgment. While AI offers fast and accurate data processing capabilities, a crucial question arises: the extent to which trust in algorithms aligns with the principle of professional skepticism, which has long been the ethical and methodological foundation of audit practice (Tiron-Tudor & Deliu, 2021a).

Professional skepticism requires auditors to maintain a critical and objective attitude toward the information obtained, including claims from management or other supporting evidence. This ensures that audit decisions are not merely mechanical but also consider the context, risks, and the possibility of material deviations. However, AI in auditing presents new challenges to this principle (James et al., 2025). With algorithms capable of providing automated recommendations based on big data analysis, auditors are faced with the dilemma of trusting the decisions generated by AI systems or maintaining the critical attitude that characterizes professional skepticism. This situation raises a fundamental question: does the use of AI improve the quality of audit decisions, or does it potentially weaken the auditor's professional judgment through reliance on algorithmic recommendations?

Furthermore, the black-box nature of some AI systems raises issues of transparency and interpretability. Complex algorithms are often difficult for auditors to fully understand, leading to the system's decisions being accepted without adequate understanding of the underlying logic or assumptions. This situation risks compromising the quality of auditor judgment, as professional skepticism requires not only examining evidence but also understanding the processes and methods used to generate that evidence (Menguy & El Khoury, 2025). On the other hand, AI's ability to detect patterns and anomalies invisible to manual analysis offers significant opportunities to improve audit effectiveness. Thus, the integration of AI into the audit process requires a redefinition of the auditor's role, not merely as an executor of testing but also as a critical assessor of algorithmic recommendations.

The consequences of this shift may also impact auditors' accountability and legal liability. If audit decisions are largely dependent on AI, the question of who is responsible for errors or irregularities becomes increasingly relevant. This demands a new framework that combines the auditor's professional responsibilities with the use of advanced technology. Redefining auditor decision-making in the context of AI is not only about technology adoption, but also related to professional ethics, quality control, and audit standards that adapt to digital innovation (Onyenahazi, 2025).

On the other hand, the literature shows that the application of AI in auditing is still at an exploratory stage, with a primary focus on operational efficiency and analytical capabilities. Research addressing the interaction between algorithmic judgment and professional skepticism is still limited, particularly regarding how auditors balance trust in algorithms with their critical responsibilities. This opens up research opportunities to understand the psychological and professional dynamics that emerge when auditors face AI-assisted decisions, including factors that influence adoption rates, reliance on, and resistance to algorithmic recommendations.

Furthermore, the digital transformation in auditing has broad implications for auditor education and training practices. Today's auditors are not only required to master accounting principles and audit procedures, but also to possess adequate digital literacy, understand algorithms, and develop critical analytical skills to assess the reliability of AI systems. These competencies are becoming increasingly important as organizations expand the use of AI in internal and external audits, ensuring that the quality of auditor decision-making is determined not only by professional experience but also by their ability to evaluate and critique algorithm-based recommendations (Limba et al., 2025a).

Therefore, this study focuses on exploring the relationship between algorithmic judgment and professional skepticism in the context of AI-based audits, with the goal of understanding how technology can influence auditor decision-making. By examining this interaction, the research can provide insights for the development of new audit standards that combine technological efficiency with the integrity of professional judgment, while also helping auditors address the ethical and operational challenges arising from the use of AI. This research is also expected to serve as a foundation for the development of audit policies and practice guidelines that are adaptive to technological advances, ensuring that the application of AI in auditing

continues to strengthen, rather than undermine, the quality and credibility of the auditing profession.

RESEARCH METHOD

This research method uses a literature review approach to explore the dynamics between algorithmic judgment and professional skepticism in the context of artificial intelligence (AI)-enabled audits. This literature review was chosen because it allows this research to integrate findings, theories, and perspectives from various academic and practical sources related to auditor decision-making, artificial intelligence, and ethics and accountability in auditing. The data collection process was conducted by reviewing relevant scientific journals, books, industry reports, and regulatory documents, with a focus on research that addresses the interaction between algorithms and auditors' professional judgment, and its implications for audit decision quality. The reviewed literature also includes case studies of AI implementation in auditing to understand the challenges and opportunities that arise in real-world practice.

The analysis was conducted qualitatively using a narrative synthesis method to highlight patterns, debates, and research gaps related to algorithmic judgment and professional skepticism. This research maps how AI influences the auditor's judgment process, including the potential for algorithmic bias and the risk of diminishing professional skepticism. This literature review also considers theories of risk management, accountability, and professional ethics as a conceptual framework for interpreting the findings from various sources. With this approach, the research aims to provide a comprehensive understanding of the transformation of the auditor's role in the digital era, while also offering a basis for developing more adaptive and responsible audit practices.

RESULT AND DISCUSSION

Algorithmic Judgment in AI-Based Audits

In the era of digitalization and the development of artificial intelligence technology, traditional audit practices are undergoing significant transformation through the implementation of algorithmic judgment. This concept refers to decision-making supported by intelligent algorithms capable of analyzing large volumes of data with speed and precision unattainable by humans. AI systems designed for audits are capable of extracting, categorizing, and assessing data from various sources, including financial transaction data, operational records, and relevant external information. With this capability, AI

not only assists auditors in filtering relevant information but also provides insight into potential risks that might otherwise go undetected through conventional audit procedures.

One key aspect of algorithmic judgment is AI's ability to systematically detect patterns and anomalies. Machine learning algorithms, for example, can identify unusual transaction trends or detect discrepancies in financial statements that may indicate errors or potential fraud (Talla et al., 2025). In this context, AI functions as an "intelligent filter" that expands the auditor's oversight while improving the accuracy of risk predictions. This advantage allows auditors to focus their attention on areas that truly require professional judgment, thereby reducing routine workload and improving overall audit efficiency.

However, there are fundamental differences between human judgment and algorithms. Human judgment is based on experience, intuition, and the ability to understand complex or ambiguous contexts, including ethical considerations and professional norms. Meanwhile, AI algorithms rely on historical data and statistical models; their decisions are consistent and fast, but can be limited if the data used is biased or incomplete. These shortcomings emphasize that AI is not a replacement for auditors, but rather a tool that enhances their capabilities. Effective interaction between auditors and AI systems requires auditors to understand how the algorithms work, interpret their output, and be able to critique results that appear statistically accurate but may not reflect the real-world context (Murikah et al., 2024).

The process of integrating AI into audits also brings significant changes to auditors' work methods. Instead of manually reviewing each transaction, auditors can now utilize AI systems to conduct initial analysis, identify significant risks, and highlight areas requiring further examination. Thus, auditors play a more strategic role as decision-makers and evaluators of algorithmic results. This relationship is symbiotic: AI increases the speed and accuracy of analysis, while auditors provide professional insight, consider contextual factors, and make responsible final decisions. In practice, this interaction requires two-way communication, where the auditor understands the algorithm logic and the algorithm is adjusted to produce output relevant to the audit needs (Landers & Behrend, 2023a).

Furthermore, the development of AI systems for auditing requires transparency in the algorithms used, allowing auditors to understand the basis for decisions and assess the risk of error or bias. Uncertainties in AI models, such as the inability to detect conditions not present in historical data, require active

auditor involvement. Auditors need to verify the system's findings, test the validity of model assumptions, and ensure that data interpretation remains consistent with applicable audit principles. This process demonstrates that algorithmic judgment does not merely automate audits but also expands the scope of oversight and supports more evidence-based decision-making (Nuritdinovich et al., 2025).

Furthermore, auditors' interactions with AI systems also encourage a shift in professional culture. Auditors must cultivate data literacy skills, critical thinking skills regarding algorithmic results, and an understanding of systemic biases that may arise from AI models. These capabilities not only enhance audit effectiveness but also strengthen accountability and the quality of decisions made. By combining the power of algorithmic analysis with human judgment, auditors can achieve a balance between efficiency, accuracy, and professionalism, creating audit practices that are more adaptive and responsive to the challenges of a complex business environment.

Overall, algorithmic judgment in AI-based audits marks a new era for the audit profession, where technology acts as a partner that enhances human capabilities. Effective interaction between auditors and AI systems requires a synergy between precise data analysis and contextual professional judgment. Thus, AI does not replace auditors, but rather enhances their ability to make faster, more accurate, and evidence-based decisions, while maintaining the ethical standards and professional skepticism that are the foundation of audit practice. This approach opens up opportunities for transforming the audit process to be more efficient, proactive, and adaptive to risk dynamics, while also emphasizing the importance of collaboration between humans and technology in forming intelligent and accountable audit decisions.

Theoretical Framework: Integrating AI and Professional Skepticism

The theoretical framework for integrating artificial intelligence (AI) and professional skepticism in auditing focuses on understanding how technology can support the auditor's decision-making process while maintaining the integrity and rigor that characterize audit practice (Limba et al., 2025b). In this context, auditor decision-making theory serves as the primary foundation for explaining how auditors assess evidence, evaluate risks, and determine appropriate audit procedures. The theory emphasizes that the audit decision-making process is complex, multidimensional, and highly dependent on a combination of the auditor's technical knowledge, professional experience, and critical analytical skills. AI presents itself as a tool that can process vast

volumes of data, detect patterns, and provide risk predictions with speed and accuracy that are difficult to achieve manually. However, the integration of AI into audit practice does not necessarily eliminate the need for human decision-making. Instead, a growing approach is a hybrid model, where AI algorithms serve as tools that enhance auditor judgment without replacing the critical element of professional skepticism.

The integration of AI and professional skepticism requires an understanding of the fundamental differences between human judgment and algorithms. Auditor judgment is reflective, considering context, experience, and uncertainties that often cannot be quantified. Professional skepticism, a key component, encourages auditors to continually question the veracity and reliability of information, assess potential bias, and avoid automatically accepting evidence. Algorithmic judgment, on the other hand, enables probabilistic modeling and large-scale data analysis, offering insights based on historical patterns and trends. The interplay between these two forms of judgment creates both opportunities and challenges: AI can improve audit efficiency and coverage, but over-reliance on algorithmic output can erode auditor rigor if professional skepticism is not maintained (Żulicki, 2025).

Factors influencing the balance between algorithmic judgment and professional skepticism include the auditor's level of trust in AI, the complexity of the data encountered, and the auditor's experience in assessing the business context. Trust in AI can play a dual role; auditors who place too much faith in algorithmic capabilities may reduce critical scrutiny, while auditors who are overly skeptical may overlook valuable insights offered by the technology. Data complexity also determines the role of AI, where large, unstructured, or hidden-pattern data often require superior processing capabilities from algorithms, while specific contexts or interpretations still require the auditor's critical observation (Puthukulam et al., 2021a). Auditors' experience, both technical and professional, is a crucial determinant in assessing when and how AI output can be optimally used, as well as how to align algorithmic results with subjective judgments based on professionalism and ethics.

This theoretical framework also draws on the concept of complementarity theory in auditing, which emphasizes the synergy between technology and human expertise. According to this theory, AI is not seen as a replacement for auditors, but rather as a partner that extends human capabilities in evaluating risks, identifying anomalies, and strengthening the evidence-gathering process. The proposed hybrid model positions AI as a judgmental supporter, while professional skepticism remains a critical filter

ensuring the quality and reliability of audit decisions. This interaction requires auditors to understand the limitations and assumptions of algorithms, including the potential biases inherent in data and models, so that decision-making still considers integrity, transparency, and accountability (Puthukulam et al., 2021a).

Furthermore, the literature on human-AI collaboration in the decision-making context indicates that successful integration depends heavily on the design of the interaction between humans and the system. A two-way feedback mechanism, where auditors can evaluate AI output while the algorithm can adjust its predictions based on auditor intervention, is one effective strategy. This approach supports continuous learning, enabling auditors and AI to complement each other and foster adaptation to changes in the business and regulatory environment. Thus, the developed theoretical framework proposes a model in which AI enhances data analysis capabilities, while professional skepticism continues to guide interpretation, verification, and critical decision-making, which are at the heart of reliable and ethical audit practice (Rajagukguk et al., 2024).

By considering decision-making theory, the concept of complementarity, and the principles of human-AI collaboration, this framework provides a foundation for understanding how AI integration can improve audit quality without compromising professional due diligence. This hybrid model emphasizes the importance of balancing algorithm speed and accuracy with auditor critical reflection, while also highlighting contextual factors such as trust in AI, data complexity, and professional experience. This theoretical framework provides a foundation for developing more empirical research to assess the effectiveness of AI collaboration and professional skepticism. It also provides guidance for audit practitioners in utilizing technology while upholding the principles of integrity and accountability, which are key pillars of the profession.

Challenges of Implementation and Professional Adaptation

The application of artificial intelligence (AI) technology in audit practice presents significant transformations that are not only technical but also touch the cultural and professional dimensions of auditors. AI implementation requires fundamental changes in the way auditors perform their duties, from data collection and analysis to risk-based decision-making. However, this adaptation process is not without complex and multidimensional challenges. One of the most obvious obstacles is the technical difficulty auditors face in understanding and utilizing new technology. Advanced AI systems are often

based on “black box” machine learning algorithms, where the model's internal processes and decision-making are difficult to explain intuitively. This lack of understanding can lead to distrust of AI results, especially when the output contradicts the auditor's experience or professional intuition. Furthermore, the technological infrastructure required to optimally implement AI, including large data storage and system integration, often presents technical obstacles that require significant investment and resources (“Implementing AI in Auditing in Organizations,” 2025).

Beyond technical barriers, cultural and organizational factors also play a critical role in the successful adoption of AI in auditing. Auditors accustomed to traditional methods often experience resistance to change, both due to concerns about losing professional control and discomfort with the uncertainty created by AI systems. This resistance can also arise at the organizational level, where management is reluctant to change long-standing processes, especially when AI-generated results cannot be clearly validated. Adapting to this cultural shift requires a mature change management approach, including transparent communication regarding the benefits and limitations of AI technology. Without organizational support and a sufficient understanding of the objectives of AI implementation, auditors may struggle to effectively integrate new technology into their daily audit practices (Al-Omush et al., 2025).

Improving auditors' digital literacy is crucial in addressing this adaptation challenge. The ability to understand basic AI concepts, interpret data analysis results, and use intelligent software are prerequisites for auditors to optimally utilize the technology. Structured and ongoing training is an essential tool for enhancing professional competence in the digital age. Training should encompass not only the operation of the technology but also a critical approach to AI-generated results, enabling auditors to maintain professional skepticism in decision-making. Thus, adequate digital literacy not only accelerates the adaptation process, but also ensures that AI integration does not reduce audit quality and professional accountability (Al-Omush et al., 2025).

On the other hand, despite various challenges, the implementation of AI also presents significant opportunities that were previously difficult for human auditors to achieve. This technology enables increased efficiency in processing big data, allowing auditors to focus on more complex and strategic risk analysis. AI algorithms are capable of detecting patterns and anomalies hidden in massive amounts of data, improving the accuracy of risk detection and reducing the likelihood of human error. Furthermore, AI's predictive capabilities provide deeper insights into potential future risks, enabling auditors to proactively plan

and mitigate them. With proper integration, AI does not replace auditors' professional judgment but rather expands their analytical capacity, enabling faster, more accurate, and evidence-based decision-making (Puthukulam et al., 2021b).

Overall, the challenges of implementing and adapting professionally to AI-based auditing are simultaneous, encompassing technical, cultural, and individual competency aspects. The successful adoption of this technology depends heavily on the organization's readiness to provide adequate infrastructure, managerial support for cultural change, and auditor competency training and development. At the same time, the opportunities offered by AI, such as process efficiency, analytical accuracy, and predictive capabilities, provide a strong incentive for auditors to overcome initial barriers and integrate intelligent technology into modern audit practices. Therefore, these challenges and opportunities should be viewed as two sides of a transformation process that enables a more adaptive, responsive, and data-driven audit in the digital age.

The Relationship Between Algorithmic Judgment and Professional Skepticism in the Context of AI-Based Audits

In recent decades, advances in information technology have fundamentally transformed audit practice, introducing various innovations that enable auditors to perform faster and more accurate evaluations of financial statements and business operations. One of the most significant developments is the integration of artificial intelligence into the audit process, enabling the application of big data analytics, automated anomaly detection, and algorithm-based risk prediction. With the advent of this technology, the concept of algorithmic judgment emerged, which refers to the assessments or decisions generated by AI algorithms to support the audit process. This algorithmic judgment emphasizes the use of predictive models and comprehensive data analysis capable of identifying patterns and irregularities that may not be apparent through conventional audit procedures (Tiron-Tudor & Deliu, 2021b). However, the emergence of algorithmic judgment also raises critical questions about the traditional role of auditors, particularly regarding the application of professional skepticism, the attitude of professional skepticism that is central to the auditor's assessment of financial information.

Professional skepticism is a fundamental concept in auditing, requiring auditors to question the validity and completeness of information, rather than simply accepting data or reports provided by clients without critical evaluation.

This skepticism serves not only as a tool to mitigate the risk of material error and fraud but also as an ethical mechanism to ensure the integrity of the audit process (Landers & Behrend, 2023b). In the context of AI-based audits, challenges arise when algorithmic decisions are perceived as overly accurate or objective, potentially leading auditors to become overly reliant on the results of algorithmic judgment. This reliance can reduce the level of professional skepticism, as auditors may tend to trust recommendations or warnings provided by AI systems without conducting additional verification or critical analysis. This phenomenon is often referred to as automation bias, where excessive reliance on algorithmic output can cloud human judgment, potentially reducing the quality of audit decision-making.

On the other hand, algorithmic judgment also offers the opportunity to strengthen professional skepticism if used appropriately. AI algorithms can sift through large amounts of data and highlight anomalies or risk patterns that might not be detected through traditional audit procedures. Thus, auditors can utilize the information generated by algorithms as additional considerations to uphold professional skepticism. In practice, this requires auditors to have a deep understanding of how algorithms work, including the assumptions, limitations, and potential biases inherent in AI models. The ability to critically evaluate algorithmic output allows auditors to decide whether recommendations are acceptable, require further testing, or even reject them due to inappropriateness to the context of the audit being conducted. Therefore, the integration of AI in auditing is not simply a replacement for manual auditor work but also requires the development of new competencies that combine technical expertise with critical professional judgment skills (Landers & Behrend, 2023b).

The relationship between algorithmic judgment and professional skepticism can also be analyzed from the perspective of audit risk and responsibility. Uncritically tested algorithmic judgment has the potential to produce incorrect decisions, which can lead to material errors or failure to detect fraud. Therefore, auditors must balance trust in AI's ability to process information efficiently with the ethical and professional obligation to ensure the accuracy and relevance of audit results. In this context, professional skepticism serves as a control against potential risks arising from automated mechanisms, ensuring that audit decisions remain based on critical human evaluation even when supported by advanced technology. This emphasizes that AI should be viewed as a tool, not a substitute, for auditor judgment. Uncritical reliance on algorithmic judgment can erode the value of professional

skepticism, while its judicious use can strengthen audit quality by providing more comprehensive information and supporting more informed risk analysis (Abdullah et al., 2025).

Furthermore, this relationship demands a paradigm shift in auditor education and training. Modern auditors need to be equipped with the ability to understand and interpret algorithmic output, recognize potential biases, and question the underlying assumptions of AI models. In this regard, professional skepticism is no longer solely related to the manual evaluation of audit evidence but also encompasses a critical assessment of the technology used. This approach emphasizes the importance of synergy between human capabilities and artificial intelligence, where auditors use algorithmic judgment as a supporting tool to strengthen their professional decisions. By understanding the limitations and risks associated with algorithms, auditors can maintain professional integrity while taking advantage of the efficiency and accuracy offered by AI technology.

Overall, the relationship between algorithmic judgment and professional skepticism in AI-based audits is complex and interdependent. AI provides deeper and more efficient analytical capabilities, but also requires auditors to maintain a critical and evaluative attitude. The successful implementation of AI-based audits depends on auditors' ability to balance the advantages of technology with the principle of professional skepticism, which is the foundation of audit ethics and quality. In practice, this means auditors must not only master traditional audit procedures but also possess sufficient digital literacy to understand and critically evaluate AI algorithms. Thus, algorithmic judgment does not diminish the role of humans in audits but rather serves as a tool that enriches the decision-making process, as long as auditors maintain a balance between trust in technology and professional skepticism.

CONCLUSION

The conclusion of the study "Algorithmic Judgment versus Professional Skepticism: Redefining Auditor Decision-Making in AI-Supported Audits" confirms that the integration of artificial intelligence into the audit process brings significant new dynamics to auditor decision-making. The literature analysis shows that while AI can improve efficiency, accuracy, and analytical capabilities in detecting anomalies, its presence cannot completely replace the role of auditor professional skepticism. Professional skepticism remains a crucial foundation for evaluating algorithmic results, interpreting business

context, and assessing subjective or complex risks, which are often beyond the scope of AI systems.

Furthermore, this study emphasizes the need to strike a balance between trust in algorithmic decisions and the application of professional skepticism. Auditors need to develop technological literacy and critical thinking skills to assess the limitations of AI, understand the underlying assumptions of algorithms, and ensure that the resulting decisions remain aligned with ethical and professional standards. Thus, the integration of AI into auditing is not simply a replacement for manual processes, but rather a paradigm shift in auditor decision-making, requiring a synergistic combination of machine intelligence and thoughtful human judgment.

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