ABSTRAK

HARMONI ANTARA *ARTIFICIAL INTELLIGENCE* DENGAN PROFESI AUDITOR

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Artificial intelligence (AI) telah membuat perubahan signifikan dalam praktik audit laporan keuangan, dengan cara meningkatkan efisiensi pengolahan dan analisis data. Namun, auditor eksternal tetap memiliki tanggung jawab etis, *professional judgement*, dan skeptisisme yang tidak bisa digantikan teknologi. Tujuan dari penelitian ini adalah untuk meningkatkan pemahaman bagaimana auditor memaknai peran mereka dalam membangun relasi yang harmonis dengan AI dalam proses melakukan audit melalui sudut pandang *Socio-Technical Systems* (STS) *Theory*. Penelitian ini menggunakan pendekatan kualitatif dengan paradigma interpretivisme. Data dikumpulkan melalui wawancara semi-terstruktur dengan lima auditor yang bekerja di salah satu Kantor Akuntan Publik *Big Four* di Surabaya, observasi non-partisipan, dan analisis dokumen. Hasil penelitian menunjukkan bahwa auditor melihat AI sebagai alat yang meningkatkan efisiensi pekerjaan, terutama dalam hal mengotomatisasi tugas repetitif dan membantu dalam analisis data dalam jumlah besar. Di sisi lain, integrasi ini memunculkan tantangan berupa risiko *automation bias* dan masalah akuntabilitas. Auditor beradaptasi dengan mengubah pola kerja dengan cara berfokus pada evaluasi interpretatif, mengembangkan kompetensi untuk mengevaluasi *output* AI, serta menekankan pentingnya mempertahankan *professional judgement* dan tanggung jawab etis. Harmoni antara auditor dan AI tercapai ketika teknologi dimanfaatkan sebagai alat pendukung, sementara auditor tetap memegang kendali dalam pengambilan keputusan audit. Hal tersebut mencerminkan terwujudnya prinsip *joint optimization*, di mana teknologi berfungsi memperkuat peran manusia tanpa merubah atau menghilangkan otoritas serta tanggung jawab.

Kata Kunci: *artificial intelligence*, auditor eksternal¸ audit laporan keuangan, *socio-technical systems theory*.

ABSTRACT

HARMONY BETWEEN ARTIFICIAL INTELLIGENCE AND THE AUDITOR PROFESSION

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Artificial intelligence (AI) has significantly transformed financial statement auditing practices by increasing the efficiency of data processing and analysis. However, external auditors still have ethical responsibilities, professional judgment, and skepticism that cannot be replaced by technology. The purpose of this study is to improve understanding of how auditors interpret their role in building a harmonious relationship with AI in the audit process through the perspective of Socio-Technical Systems (STS) Theory. This study uses a qualitative approach with an interpretivism paradigm. Data were collected through semi-structured interviews with five auditors working at one of the Big Four Public Accounting Firms in Surabaya, non-participant observation, and document analysis. The results show that auditors view AI as a tool that improves work efficiency, especially in terms of automating repetitive tasks and assisting in the analysis of large amounts of data. On the other hand, this integration raises challenges in the form of the risk of automation bias and accountability issues. Auditors adapt by changing work patterns by focusing on interpretive evaluation, developing competencies to evaluate AI output, and emphasizing the importance of maintaining professional judgment and ethical responsibility. Harmony between auditors and AI is achieved when technology is utilized as a supporting tool, while auditors retain control of audit decision-making. This reflects the principle of joint optimization, where technology serves to strengthen the role of humans without changing or eliminating their authority and responsibility.

Keywords: *artificial intelligence*, *external auditor*, *financial statement audit*, *socio-technical systems theory*.