

ABSTRACT

This study aims to explore strategic responses that auditors can undertake to foster the adoption of artificial intelligence (AI) for financial statement fraud detection. The proposed strategic responses are synthesized from auditors' perceived readiness or positive conditions in relation to the critical challenges they face in adopting AI.

Employing a systematic literature review (SLR) method with a content analysis approach, this study analyzed and synthesized 43 articles retrieved from the Scopus database and published between 2020 and 2024 to answer the research questions. The distribution of the selected articles was aligned with the corresponding research questions.

The findings reveal 11 forms of readiness or positive conditions perceived by auditors toward AI adoption, indicating significant opportunities for auditors to embrace the technology. On the other hand, 20 key challenges were identified, with five emerging as the most critical. To enhance and maximize auditors' adoption opportunities, this study proposes strategic responses aimed at addressing these critical challenges. By mapping the five most pressing challenges to the core factors of the unified theory of acceptance and use of technology (UTAUT) model, the study identifies actionable strategic responses. One key response is maintaining optimism about the benefits of AI while emphasizing that AI cannot replace human skepticism and professional judgment. These strategic responses are expected to serve as intervention strategies that academic researchers and audit professionals can utilize to promote AI adoption in detecting financial statement fraud.

Keywords: artificial intelligence, adoption, auditors, challenges, financial statement fraud, SLR

