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Research on the Application of Artificial Intelligence in Audit Risk Assessment

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Abstract

With the rapid advancement of artificial intelligence (AI) technology, China has entered a new era where artificial intelligence(AI) profoundly impacts various aspects of socioeconomic development. AI presents enormous transformational prospects for audit risk assessment, a crucial part of enterprise risk management. This paper examines the use of AI in audit risk assessment methodically, examining its state of development, benefits, and practical difficulties. This study synthesizes research findings from several disciplines and concludes that AI improves audit efficiency through intelligent decision support, automated risk identification, and real-time data analysis. However, challenges such as data quality management, technical complexity, and workforce adaptation remain critical barriers. The study concludes that future research should focus on integrating AI with emerging technologies, transforming traditional audit models toward real-time monitoring, and cultivating interdisciplinary audit professionals to address evolving industry demands. These insights provide theoretical foundations and practical guidance for optimizing AI adoption in audit risk assessment.

Keywords: Artificial Intelligence, Audit Risk Assessment, Application Research

1. Introduction

The rapid development of artificial intelligence has led to its widespread application in various fields of people's lives, strongly promoting social progress. In contemporary enterprises, information technology-assisted tools represented by big data and artificial intelligence are increasingly playing an important role. Audit work is a crucial part of enterprise economic activities, and audit risk assessment is of great significance in audit work. It can help auditors allocate resources reasonably and ensure audit quality. However, traditional audit methods rely on manual experience and simple data-analysis models, with many limitations. For example, traditional audits are mostly post-audits, making it difficult to predict project implementation risks. There are also insufficient standards in bidding and other links (Zhang & Wang, 2021).Traditional sampling audits also select audit samples manually, relying on auditors' judgments, which may lead to audit risks and are difficult to handle large amounts of complex data (Zhao, 2021). Artificial intelligence, on the other hand, can improve the quality of audit evidence collection, reduce inspection risks, and promote scientific decision-making. It can also achieve real-time analysis of audit data, intelligent decision support, and automated risk assessment, enhancing the efficiency and quality of audit work (Liu, 2024).

Nowadays, enterprises increasingly value the extraction of useful information from data and the guiding role of data analysis in enterprise development. Artificial intelligence effectively addresses the evolving needs of enterprises. Currently, most audit units have started to use artificial intelligence to assist their audit work. This article takes the application of artificial intelligence in audit risk assessment as the research object, mainly analyzing its application status, advantages, and challenges, and looking ahead to future research directions.

2. Overview of Artificial Intelligence and Audit Risk Assessment

2.1. Overview of Artificial Intelligence

Artificial intelligence is an important part of computer science. Its main purpose is to imitate, strengthen, and expand human intelligence through computers or computer-controlled devices. Its main technologies include machine learning, human-computer interaction sensing, knowledge Graphs, natural language processing, and robotics. These technologies blend with each other and jointly promote the progress of artificial intelligence (Hu, 2021). Machine learning is currently the most important method for realizing artificial intelligence. It enables computers to learn autonomously from data without specific programming instructions. It covers learning methods such as supervised learning, unsupervised learning, and reinforcement learning.

Moreover, it does not require explicit programming and mainly includes learning methods such as supervised learning, unsupervised learning, and reinforcement learning. Human-computer interaction sensing is an important component of artificial intelligence. It mainly uses technologies such as optical character recognition (OCR), speech recognition, and image recognition. Artificial intelligence can imitate our vision and hearing and perceive the external environment. Natural language processing technology enables computers to understand and generate human language, including functions such as semantic analysis, language translation, and question-answering dialogues. It interacts in a language that humans can understand based on the external environment information sensed by human-computer interaction sensing and the results of machine learning. The knowledge graph conducts structured processing of text information, depicts the concepts and relationships between different pieces of information in symbolic form, and then constructs a knowledge-relationship network, facilitating the retrieval of artificial intelligence at any time and providing support for further decision-making. It includes applications such as search engines, intelligent question-answering systems, and recommendation systems. Robotics integrates knowledge from multiple fields such as mechanical engineering, electronic engineering, and computer science, enabling robots to independently perform tasks in complex environments.

Table 1. The Core Technologies and Application Fields of Artificial Intelligence are Shown in the Following Figure

Core technologies	Application fields
Machine Learning	Its application fields span multiple sectors. In healthcare, it analyzes medical images, genetic data, and patient records to aid in disease diagnosis, treatment planning, and drug discovery. Financially, it excels in fraud detection, credit scoring, and stock market trend prediction by processing vast transactional data. In retail, it deciphers customer behavior patterns from purchase history and browsing records, enabling targeted marketing and inventory management. Agriculturally, it predicts crop yields by integrating weather, soil, and irrigation data, optimizing resource allocation.
Human-computer Interaction Sensing	In smart homes, it enables voice-activated appliances and gesture-controlled interfaces. Healthcare uses wearable devices with this technology for real-time health monitoring, such as tracking heart rates or sleep patterns. Gaming industries create immersive experiences through motion-sensing controls. Automotive sectors integrate it into smart cars for voice commands and gesture-based interactions. Education adopts it for virtual simulation training, enhancing interactive learning experiences.
Knowledge Graphs	Education leverages them to build intelligent learning platforms, mapping knowledge hierarchies to offer personalized study plans. In e-commerce, they enhance recommendation systems by understanding product attributes, user preferences, and purchase correlations. Academically, they organize research papers, visualizing interdisciplinary connections and research trends. For cultural heritage, they reconstruct historical event timelines and cultural relic relationships, preserving intangible cultural knowledge.
Natural Language Processing	NLP drives real-time translation tools, facilitating global business and cross-cultural communications. It aids content creation, generating news articles, marketing copies, and even creative writing. In customer service, advanced chatbots can efficiently handle inquiries. Legally, it extracts key clauses from contracts and analyzes legal documents. Socially, it performs sentiment analysis on social media posts and reviews, gauging public opinion of brands or events.
Robotics	In industrial settings, robotic arms automate assembly lines, ensuring precision and efficiency in manufacturing. During disaster rescue, robots navigate hazardous environments—like earthquake ruins or radioactive zones—to locate survivors. Service robotics appears in hospitality (e.g., hotel delivery robots) and healthcare (surgical robots for minimally invasive procedures). Additionally, in space exploration, robots conduct extraterrestrial missions, collecting samples and transmitting data from uninhabitable planets.

2.2 Overview of Audit Risk Assessment

2.2.1. Connotation of Audit Risk Assessment

Audit risk assessment is a process in which auditors conduct a detailed analysis and evaluation of the financial statements and internal controls of the audited unit during the audit to determine the specific nature, extent, and scope of audit risks. Audit risk assessment not only includes the assessment of the authenticity, legality, and integrity of financial statements but also evaluates and estimates the effectiveness and rationality of internal controls. As one of the important steps in audit work, it has a direct impact on the quality and effectiveness of audits. Through the assessment of audit risks, auditors can clarify the focus and scope of audits, develop reasonable audit strategies, improve audit efficiency and quality, and effectively reduce audit risks (Li & Goel, 2024).

2.2.2. Objectives of Audit Risk Assessment

The objective of audit risk assessment is to provide a basis for auditors' decision-making, help auditors determine the focus and scope of audits, develop reasonable audit plans and strategies, and improve audit efficiency and quality. Through the assessment and management of audit risks, auditors can timely discover and warn of potential risks, take effective measures to reduce these risks, and ensure the quality and independence of audits. Audit risk assessment is not only about evaluating the financial statements and internal controls of the audited unit but, more importantly, it should provide improvement suggestions for the audited unit, help them discover and solve existing problems, and enhance their operational management level and risk-prevention capabilities.

2.2.3. Process of Audit Risk Assessment

(1) Preliminary Preparation: Before conducting an audit risk assessment, auditors must first understand the general situation of the audited unit, such as its business scale and internal controls. At the same time, they need to collect relevant audit materials, such as financial statements, previous audit reports, and internal control evaluation reports, to determine the scope and focus of the audit risk assessment and develop risk-based audit (RBA) assessment framework (Cui, 2020).

(2) Risk Identification: Auditors should use various audit methods and techniques to carefully analyze and evaluate the financial statements and internal controls of the audited unit to identify potential risk points, such as financial risks, business risks, and internal control risks.

(3) Risk Assessment: Auditors analyze and evaluate the identified risk factors to determine the nature, extent, and scope of the risks. They use risk assessment models and methods to conduct quantitative analysis of risks, assess the likelihood and impact of risks, and rank the risks based on the assessment results to ensure the importance of risks (Liu & Zhang, 2024).

(4) Result Report: Auditors need to report the results of the audit risk assessment to the audit committee and the audited unit. This report should include the scope, methods, results, and recommendations of the risk assessment. The audit committee and the audited unit should take corresponding measures according to the content of the report to reduce audit risks.

2.3. Feasibility Analysis of Applying Artificial Intelligence to Audit Risk Assessment

2.3.1. Technical Feasibility

Artificial intelligence technology has powerful data-processing capabilities. It can quickly process and analyze a large amount of audit data, including financial data, business data, and unstructured data. Meng Zhidong pointed out that artificial intelligence technology can quickly analyze massive data, establish audit models, and achieve the automatic identification of abnormal transactions and risks through machine learning and data-mining technology. Xie Kang believes that algorithms based on deep learning and data-mining technology can provide high-precision risk warnings, such as anomaly detection and trend analysis. Zhao Weiguo emphasized that machine learning technology can be applied to risk assessment, and models trained with historical data can predict future risks. In summary, the technical feasibility of applying artificial intelligence to audit risk assessment depends on the maturity and development of core technologies such as machine learning and data mining.

2.3.2. Feasibility of Audit Requirements

The feasibility of audit requirements stems from the urgent need for efficient and accurate tools in risk-based auditing. Zhao Weiguo pointed out that traditional audits rely on manual experience, while risk-based auditing requires efficient data-processing capabilities. Artificial intelligence technology can meet this need through real-time monitoring and data analysis. Li Kaichao believes that auditors need to use artificial intelligence to break through time and space limitations, remotely obtain data, and complete supervision, which is in line with modern audit requirements. In conclusion, the needs of audits to deal with complex businesses and the big-data environment need to be realized with the help of artificial intelligence (Hummel, 2024).

2.3.3. Feasibility of Practical Application

The application of artificial intelligence in typical cases and its adaptability to multiple scenarios were verified. Meng Zhidong took Deloitte's Omnia platform and KPMG's Clara system as examples to illustrate the practical effects of AI technology in automating audit processes and generating reports. Deloitte's Omnia platform automates audit workflows, reduces manual errors ,enhances real-time risk detection during financial statement audits. Zhao Weiguo mentioned that the KiraSystems contract analysis system can achieve full-sample audits, significantly improving efficiency and accuracy (Meng, 2024). Xie Kang pointed out that AI technology has been applied to specific audit tasks, such as invoice authenticity identification, accumulated depreciation calculation, and extraction of key text information, verifying its scenario adaptability (Xie et al., 2025).

2.3.4. Continuously Developing Technological Environment

With the continuous progress of artificial intelligence technology and the gradual optimization of government policies, the technical cost and threshold for technology application are constantly decreasing. This enables more audit institutions and auditors to accept and use artificial intelligence technology, providing a good technological environment for the application of artificial intelligence technology in audit risk assessment and promoting an iterative upgrade of audit technology.

Based on the above feasibility, the following section discusses the practical application of AI in audit risk assessment.

3. Application Status of Artificial Intelligence in Audit Risk Assessment

3.1. Data Collection and Preprocessing

In actual audit work scenarios, auditors often have to deal with large amounts of data and information. The most crucial thing for them is to extract valuable content from the data and information and to uncover the hidden information behind them. Under the framework of the traditional audit model, this work requires a large amount of human and material resources, which will undoubtedly affect the cost of the entire project to a certain extent. To reduce costs, some audit companies do not conduct a comprehensive analysis of the relevant data but only use a small part of the data. As a result, the effectiveness of the final audit is affected. By using big-data technology and knowledge-graph tools, a wide range of audit data can be obtained, and tasks of collecting, processing, and analyzing various types of information data can be excellently completed in the audit field (Waltersdorfer & Sabou, 2025). With the help of data-cleaning, transformation, and preprocessing technologies, the quality and availability of data can be improved, and the most critical information can be accurately located among all data information. In this way, relevant personnel can perform audit work more efficiently. At the same time, the adoption of this technology has also significantly improved the efficiency of audit work, saving a lot of time and energy for auditors and effectively promoting the smooth progress of project audit work (Almaq tari, 2024).

3.2. Risk Identification and Analysis

Risk assessment plays a key role in audit work and is crucial to the practice of audit procedures and the quality of audit work. In the application guidelines for the standards related to the assessment of material misstatements issued by the Chinese Institute of Certified Public Accountants, auditors need to use professional judgment and maintain a professional skeptical attitude during the audit process , and continuously and dynamically collect, update, and analyze the relevant information that can be used to identify and assess material misstatement risks. Auditors collect audit information through a combination of internal and external sources in an environment in which accounting resources and accounting information are highly shared. Various imaging technologies, with their powerful information-processing and discrimination capabilities, can change the traditional sampling audit to a total-sample audit model and conduct multilevel analysis. Since artificial intelligence technology will not cause overall risks due to errors in individual data, it can effectively reduce the error rate and greatly improve the authenticity of audit information, enabling continuous and dynamic risk assessment.

3.3. Application of Risk Assessment Models

In the current digital era, artificial intelligence technology has been deeply integrated into the audit field, bringing innovative changes to the construction of risk assessment models. Through the application of association-rule and knowledge-graph models, audit work can more accurately identify and respond to risks, ensuring audit quality and efficiency. Auditors use the internal and external multi-modal data of the audited unit, deeply explore the relationships between multi-source data with the help of association-rule models, and conduct comparative analysis, so as to more effectively identify hidden material misstatement risks. In addition, auditors can also use technologies such as panoramic portraits and knowledge graphs. When looking for evidence in compliance audits, a specific-domain knowledge graph built based on a legal and regulatory knowledge base can help auditors compare the business management behaviors of enterprises with relevant regulatory requirements and assist in judging the compliance of enterprise operations. In terms of case sorting and analysis, relying on knowledge-graph technology, auditors can systematically, hierarchically, and logically sort out years of accumulated audit cases, conduct comprehensive, forward-looking, and practical analyzes, and also identify potential risk points through reasoning (Zhang, Cho, & Vasarhelyi, 2022).

3.4. Application Challenges and Countermeasures of Artificial Intelligence in Audit Risk Assessment

Although the application of artificial intelligence in audit risk assessment has brought changes, it also faces many challenges. Scholars have analyzed the problems from multiple aspects, such as data, technology, and personnel and proposed corresponding countermeasures. These studies are of great significance for promoting the rational application of artificial intelligence in the audit field and improving audit quality.

4. Challenges

4.1. Data Quality and Security

The application of artificial intelligence in the accounting and audit fields highly depends on the accuracy and integrity of data. However, in actual work, audit data comes from a wide range of sources, covering multiple internal business systems of enterprises, external regulatory agencies, partners, etc. The data formats from different sources vary greatly. For example, the data in financial systems are mostly in the form of structured tables, while customer feedback data may be in unstructured forms such as text and images, making integration difficult. At the same time, data is prone to errors in the collection and entry stages, and there are problems such as missing data, duplication, and errors. For example, in an enterprise's financial system, due to human error operation, the amounts or accounts of some transaction records are entered incorrectly, affecting the accuracy of subsequent risk assessments. Whether data is stored locally or in the cloud, it may be attacked during the storage process. Hackers may find system vulnerabilities, break into the database, and steal important data. When data is transmitted, for example, through the network, it is also easy to be intercepted and modified midway. Take the data transmission between an enterprise and an audit institution as an example. If the encryption is not done properly, the data may be stolen or modified, resulting in distorted results of the audit risk assessment. In addition, the illegal operations of internal enterprise personnel may also lead to data leakage. For example, some internal employees may provide important enterprise financial data to competitors for personal gain.

4.1.1. Technical Complexity and Talent Shortage

Artificial intelligence technology covers fields such as machine learning, deep learning, and natural language processing. Algorithms and models have a complex structure. It is highly professional and complex, requiring relevant personnel to have a good understanding of both computer science knowledge and accounting and audit operations (Li & Goel, 2025). When conducting audit risk assessments, to correctly use these technologies, one not only needs to master the principles of the algorithms but also know how to apply them to actual audit situations. However, currently, there is a general shortage of compound talents who understand both technology and business in the accounting and audit fields. At present, it is difficult for universities and enterprise training systems to meet the development needs of AI-based auditing. In the courses of audit, accounting, and other majors in universities, there is little content related to artificial intelligence technology, and students lack systematic learning. Enterprise internal training often focuses on traditional audit skills, with insufficient investment in artificial intelligence technology training. This leads to a lag in updating existing auditors' technical knowledge, making it difficult for them to meet the requirements of new technologies(Murikah, Nthenge, & Musyoka, 2024).

4.1.2. Constraints of Traditional Audit Models and Concepts

Traditional audit models mainly rely on post-audits and sampling audits. Among them, post - audits are generally carried out after economic activities, making it difficult to discover and prevent risks in a timely manner. Sampling audits mainly depend on sample selection. If the sample selection is not comprehensive, it may lead to an inability to comprehensively and accurately estimate audit risks. In the era of artificial intelligence, with the massive growth of enterprise operating data, traditional audit models are gradually becoming inadequate in the face of the need to process and analyze a large amount of data, and bottlenecks have emerged in effectively giving play to the advantages of real-time monitoring and comprehensive analysis of artificial intelligence technology. In addition, some auditors still have concerns about the reliability and security of artificial intelligence technology, worrying that the technology may make mistakes or that data may be leaked. They are accustomed to traditional audit work methods and are not enthusiastic about accepting and applying new technologies (Kokina et al., 2025). For example, some auditors tend to rely on their own experience and intuition in risk assessments and are skeptical about the risk assessment results generated by artificial intelligence, which to a certain extent hinders the promotion and application of artificial intelligence in the field of audit risk assessment.

4.2. Countermeasures

4.2.1. Strengthen Data Quality Management and Security Protection

In order to guarantee both security and high-quality data, businesses must develop a comprehensive data quality management system that addresses every step of the process, from data collection to storage, processing, and utilization. The accuracy and integrity of the data collected should be guaranteed by establishing data standards and specifications, as well as standardizing requirements for data formats and content. They can automatically detect and fix inaccurate data, fill in missing data, and eliminate duplicate data by pre-processing the gathered data with data-cleaning tools and clever verification algorithms(Falco et al., 2021). In the data-storage link, it is very important to build a data-quality monitoring system, regularly evaluate and verify data quality, so as to timely discover and solve data-quality problems. At the same time, data-security protection cannot be ignored. Encryption technologies such as the Advanced Encryption Standard (AES) algorithm should be used to encrypt data during transmission and storage, especially for sensitive data, to ensure that data will not be stolen or tampered with during transmission and storage and avoid the risk of data leakage.

4.2.2. Cultivate and Introduce Compound Talents

Universities should redesign audit curricula to encourage interdisciplinary professionals by integrating TensorFlow/PyTorch machine learning frameworks, Python programming, AWS/Azure cloud platforms, and a sizable portion of credits to AI integration. Multiple modules make up the cross-disciplinary program: "AI-Driven Audit Data Analysis" covers regulatory NLP analysis, anomaly detection algorithms, and real-time fraud detection; "Intelligent Audit Technology Lab" offers practical training with Hyperledger blockchain auditing platforms, Power BI/Tableau analytics solutions, and UiPath RPA tools; and "Ethical AI in Auditing" focuses on explainable AI frameworks, bias mitigation strategies, and GDPR-compliant governance practices. Extended internships focusing on AI-augmented audit automation installation, predictive risk modeling, and ethical AI system audits will be offered through collaborative industry programs with top tech companies. A dual certification system combining CPA qualifications with CISA credentials will be enforced, ensuring a substantial proportion of graduates obtain both certifications within a defined period after graduation.

4.2.3. Promote the Transformation of Traditional Audit Models

Businesses and auditing organizations should implement a three-phase AI-driven modernization approach to encourage the transition of conventional audit models. First, create a hybrid National Audit Cloud Platform by integrating domestic clouds like Huawei Cloud with Jin Cai, Jin Shen, and Jin Nong systems like AWS/Azure using standardized APIs. Using blockchain hashing to ensure near-perfect consistency, this platform will create a centralized data lake with automated ETL pipelines that aggregate financial (ERP), operational (CRM), and IoT data from many sources. Second, use TensorFlow/Keras predictive models that have been trained on a large number of past cases to detect high-risk transactions with high accuracy rates, automate compliance checks for various regulations, and drastically cut down on the amount of manual labor required to generate audit trails. UiPath RPA, which automates repetitive processes, will supplement this (Leocádio, Malheiro, & Reis, 2024). Third, use synthetic data generators for quarterly stress tests to verify resilience under high transaction rates, integrate real-time Power BI dashboards with Kafka streaming analytics to provide anomaly alerts in a matter of seconds, and offer comprehensive certified AI training, such as the CISA-AI specialization. After several years, it is anticipated that this endeavor will greatly increase fraud detection, drastically cut audit cycles, and benefit several government agencies.

5. Future Development Trends of Artificial Intelligence in Audit Risk Assessment

5.1. Technological Integration and Innovation

Artificial intelligence is deeply connected with many technologies such as big data, blockchain, and natural language processing, which provides more powerful support for audit risk assessment. Specifically, Big Data technology provides rich data sources for artificial intelligence, enabling it to analyze and understand audit data more effectively. Artificial intelligence models are also constantly being improved, evolving from traditional statistical models to deep-learning models. While the accuracy and efficiency of risk assessment are enhanced, the models become more interpretable, allowing auditors to better understand the decision-making process of the models.

5.2. Transformation of Audit Models

The adoption of AI has progressively shifted audit practices from conventional manual methods to intelligent auditing frameworks, automating and intellectualizing audit workflows. Auditors can now leverage AI technologies to rapidly acquire, process, and analyze large volumes of data, thereby elevating both the efficiency and quality of audit outcomes. Furthermore, AI facilitates real-time auditing and dynamic risk monitoring, enabling the timely identification and early warning of potential risks. By conducting continuous surveillance and analysis of audit data, auditors gain real-time insights into an organization's financial health, operational vulnerabilities, and compliance status. This proactive approach ensures that audit decisions are supported by up-to-the-minute evidence, enhancing responsiveness and effectiveness.

5.3. Talent Cultivation and Professional Development

The application of artificial intelligence in audit risk assessment demands auditors to possess interdisciplinary expertise, encompassing knowledge of auditing, accounting, information technology, data analytics, and artificial intelligence methodologies. Consequently, cultivating multidisciplinary audit professionals will emerge as a critical priority for future workforce development. Auditors must also commit to ongoing skills renewal—mastering AI tools, advanced data analysis techniques, and ethical frameworks—to remain aligned with the evolving landscape of intelligent auditing. Equally important are soft skills such as effective communication and collaborative problem-solving, which are essential for fostering seamless teamwork between auditors, technologists, and stakeholders.

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