# The Impact of Computer-Assisted Audit Techniques on Perceptions of Artificial Intelligence in Auditing

**Srikrishna Ved Kodakalla**
Department of Professional Studies, CHRIST (Deemed to be University), Bangalore, India

**Abstract**

The rapid digitalisation of the current business environment has accelerated the shift from traditional audit procedures to technology-enabled approaches, particularly with the widespread adoption of Computer-Assisted Audit Techniques (CAATs). As organisations process ever more complex and voluminous transactional data, auditors must adapt their work to ensure effective risk assessment and thorough audit coverage. In parallel, the increasing integration of Artificial Intelligence (AI) into the financial sector has prompted debate within the audit community about its long-term implications for professional practice.

While prior work has examined the technical capabilities of audit technologies, comparatively little empirical work has examined practitioners' and aspirant practitioners' perceptions of these technologies. This study aims to investigate the impact of CAATs on perceptions of the possible transformation or replacement of auditing by AI among practising auditors and Chartered Accountancy students.

The research employs a quantitative approach based on primary data collected through a structured questionnaire administered to practising audit professionals and CA students. A total of 107 valid responses were obtained and analysed using descriptive and some comparative statistical techniques.

The findings are intended to give insight into the influence of technological exposure on the professional outlook of the changing audit landscape. By investigating the link between familiarity with CAATs and perceptions of AI-driven change, the study can contribute to the existing literature on technology adoption in auditing and draw practical implications for professional development and future skill formation within the audit profession.